

BENTLEY COMMERCIAL ENTERPRISES LIMITED

Regd. Office: 301 & 302, 3rd Floor, Peninsula Heights, C. D. Barfiwala Road, Andheri (West), Mumbai - 400 058.
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Website: www.bentleycommercialent.in • CIN: L24110MH1985PLC035396

November 13, 2024

To,
BSE Limited
Corporate Relationship Department,
2nd Floor, New Trading Ring,
P. J. Towers, Dalal Street,
Mumbai - 400 001.

Security Code: 512195

Sub: Outcome of Board Meeting held on Wednesday, 13th November, 2024

Dear Sir/Madam,

Pursuant to Regulations 30, 33 and 42 read with Schedule III and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), please be informed that, the Board of Directors of the Company at its meeting held today, *inter-alia*:

- a. Approved the un-audited Financial Results for the quarter and half-year ended 30th September, 2024, after the limited review by the Statutory Auditors; and
- b. Approved related party transactions including material related party transactions pursuant to Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, subject to the approval of Shareholders of the Company by way of postal ballot.

Enclosed herewith are the Un-Audited Financial Results for the quarter and half-year ended 30th September, 2024 along with Limited Review Report thereon issued by M/s. B. L. Dasharda & Associates, Chartered Accountants, (FRN: 112615W) Statutory Auditors of the Company for the said period in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations.

The Board meeting commenced at 01.35 P.M. and concluded at 2.00 P.M.

Kindly take above information on record.

Thanking you,

Yours sincerely,

For Bentley Commercial Enterprises Limited

Meenakshi J. Bhansali
Director and Company Secretary
(DIN: 06936671)
Encl: as above



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Bentley Commercial Enterprises Limited,
Mumbai.

- 1) We have reviewed the accompanying statement of unaudited standalone financial results of **Bentley Commercial Enterprises Limited** ("the Company") for the quarter and half year ended 30th September 2024 ("the Statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

For B L Dasharda & Associates
Chartered Accountants
Firm Registration No. : 112615W



CA Sushant Mehta
Partner
Membership No. : 112489

Place: Mumbai
Date :13th November, 2024
UDIN No: 24112489BKAOKT9048

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024 UNDER IND AS							
(₹ in lakhs) (Except Earning per share)							
SR No	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	-	-	-	-	-	0.46
II	Other Income	278.92	0.79	139.70	279.71	1,531.72	1,873.71
III	Total Income (I+II)	278.92	0.79	139.70	279.71	1,531.72	1,874.17
IV	EXPENSES						
	(a) Cost of materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	2.50	2.49	2.48	4.99	4.97	9.93
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & amortisation expenses	-	-	-	-	-	-
	(g) Other expenses	0.55	4.69	0.79	5.24	5.01	6.83
	TOTAL EXPENSES (a to g)	3.04	7.18	3.27	10.22	9.98	16.76
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	275.88	(6.39)	136.44	269.49	1,521.74	1,857.41
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V- VI)	275.88	(6.39)	136.44	269.49	1,521.74	1,857.41
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII -VIII)	275.88	(6.39)	136.44	269.49	1,521.74	1,857.41
X	Tax Expenses						
(i)	Current tax	67.77	-	34.34	67.77	383.02	468.09
(ii)	Deferred tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period (IX- X)	208.11	(6.39)	102.10	201.72	1,138.72	1,389.32
XII	Other Comprehensive Income /(Loss), net of tax	2,995.38	5,659.21	193.81	8,654.59	3,172.03	3,364.13
XIII	Total Comprehensive Income/(Loss) for the period (XI +XII)	3,203.49	5,652.82	295.91	8,856.31	4,310.75	4,753.45
XIV	Paid Up Equity Share Capital	99.60	99.60	99.60	99.60	99.60	99.60
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	13,857.57
XVI	Earnings per share (Face Value of ₹ 10/- each)						
(i)	Basic	20.89	(0.64)	10.25	20.25	114.33	139.49
(ii)	Diluted	20.89	(0.64)	10.25	20.25	114.33	139.49
	Notes:						
1	The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ["SEBI (LODR) Regulations, 2015"], as amended.						
2	The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 13th November ,2024.The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.						
3	In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Unaudited Standalone Financial Results of the Company are posted on Company's website (www.bentleycommercialent.in) and on the website of BSE Limited (www.bseindia.com), where the Company's shares are listed.						
4	The Company operates in a single segment only.						
5	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.						
	For Bentley Commercial Enterprises Limited						
	Aditya Santosh Srivastava Chairperson DIN: 07250865						
	Place : Mumbai Dated :13th November,2024						

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES			
AS AT 30TH SEPTEMBER, 2024			
		(₹ in lakhs)	(₹ in lakhs)
Sr. No.	Particulars	As at 30th September 2024	As at 31st March 2024
	A - Assets		
	1) Non-Current Assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work in progress	-	-
	(c) Intangible assets	-	-
	(d) Financial assets		
	(i) Non-current investments	21,247.31	12,574.56
	(ii) Loans	-	-
	(iii) Other financial assets	-	-
	(e) Other non-current assets	-	-
	Total Non-Current Assets (A)	21,247.31	12,574.56
	2) Current Assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade Receivables	-	-
	(ii) Cash and cash equivalents	9.55	8.70
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	1,575.00	1,375.00
	(v) Other Financial assets	-	-
	(c) Other current assets	0.92	0.92
	Total Current Assets (B)	1,585.47	1,384.62
	Total Assets (A)+ (B)	22,832.77	13,959.17
	B- Equity & Liabilities		
	1) Equity		
	(a) Equity share capital	99.60	99.60
	(b) Other Equity	22,713.88	13,857.57
	Total Equity (A)	22,813.48	13,957.17
	2) Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Long term borrowings	-	-
	(ii) Other Non Current Liabilities	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	Total Non-Current Liabilities (B)	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Short term borrowings	-	-
	(ii) Trade payables		
	a) total outstanding dues of micro and small enterprises	0.35	0.35
	b) total outstanding dues of creditors other than micro and small enterprises	-	-
	(iii) Other Financial Current liabilities	-	-
	(b) Other current liabilities	0.01	0.01
	(c) Short term provisions	-	-
	(d) Current tax liabilities (Net)	18.92	1.64
	Total Current Liabilities (C)	19.28	2.00
	Total Equity and Liabilities (A)+ (B) + (C)	22,832.77	13,959.17

BENTLEY COMMERCIAL ENTERPRISES LIMITED

Standalone Statement of Cash Flow for the half year ended 30th September, 2024

(₹ in lakhs)

Particulars	Half year ended 30th September, 2024	Year ended 31st March, 2024
Cash flows from operating activities		
Profit before tax as per statement of profit and loss	269.49	1,857.41
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on sale of Investments (net)	(0.16)	(1.90)
Unrealised (gain)/loss on fair value on financial assets	(0.30)	(0.47)
Interest income	-	(60.26)
Dividend income	(279.71)	(1,873.71)
Finance Costs	-	-
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(10.68)	(78.93)
Movement in Working Capital:		
Decrease / (increase) in Trade and other receivables	-	-
Decrease / (increase) in bank balance other than cash and cash equivalents	-	-
Decrease / (increase) in other non-current financial assets	-	-
Decrease / (increase) in other current financial assets	-	-
Decrease / (increase) in Other non current assets	-	-
Decrease / (increase) in Other current assets	-	-
Increase / (Decrease) in Trade payable	0.35	(0.52)
Increase / (Decrease) in financial liabilities	-	-
Increase / (Decrease) in Other current liabilities	0.00	(0.02)
Cash generated from/(used in) operations	(10.33)	(79.47)
Direct taxes paid, net of refunds	(50.49)	(466.45)
Net cash flow from/(used in) operating activities (A)	(60.82)	(545.92)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Purchase of Investment	(18.04)	(46.97)
Loans Given	(940.00)	(1,848.00)
Loans Returned	740.00	473.00
Interest income	-	60.26
Dividend income	279.71	1,873.71
Net cash from/(used in) investing activities (B)	61.67	512.00
Cash flows from financing activities		
Finance Costs	-	-
Dividend on equity shares (including dividend distribution tax)	-	-
Net cash from/(used in) financing activities (C)	-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	0.85	(33.92)
Cash and Cash equivalents at the beginning of year	8.70	42.62
Cash and Cash equivalents at the end of the year (refer Note 5)	9.55	8.70

Notes:

- The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.
- Previous year's figures have been regrouped and rearranged wherever necessary.