BENTLEY COMMERCIAL ENTERPRISES LTD.

Regd. Office: Bhansali House, A-5, Off Veera Desai Road, Andheri (West), Mumbai - 400 053.
Phone: (91-22) 2673 1779 • Fax: (91 -22) 2673 1796 • E-mail: bentleycommercial@gmail.com
Website: www.bentleycommercialent.in • CIN: L2411OMH1985PLC035396

10th February, 2023

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 – Friday, 10th February, 2023

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 read with Schedule III and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that at the meeting of the Board of Directors of the Company held today, the Board of Directors *inter alia*, considered and approved the Unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 2022 after Limited Review by the Statutory Auditors.

The meeting of the Board of Directors commenced at 1.00 pm and concluded at 1.30 pm.

We hereby enclose the following:

a. Limited Review Report on Un-Audited Financial Results for the quarter and nine months ended 31st December, 2022 issued by the Statutory Auditors of the Company; and

b. Copy of Un-Audited Financial Results for the quarter and nine months ended 31st December, 2022.

Kindly take above information on record.

Thanking you,

Yours faithfully,
For Bentley Commercial Enterprises Limited

MEENAKSHI BHANSALI
Digitally signed by MEENAKSHI BHANSALI
Date: 2023.02.10 13:35:11 +05'30'

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

Encl. as above

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS ENDED 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 nine months ended 31st December, 2022 ("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.

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: 10th February,2023
UDIN No: 23112489BGVKOD1632

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022 UNDER IND AS

(₹ in lakhs) (Except Earning per share)

SR No	PARTICULARS	Quarter ended			Nine Months ended		Year ended
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	-	-	-	-	-	0.45
II	Other Income	89.93	179.82	89.87	269.76	178.76	269.13
III	**Total Income (I+II)**	**89.93**	**179.82**	**89.87**	**269.76**	**178.76**	**269.58**
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	2.49	4.98	-	7.47	-	9.43
	(e) Finance Cost	-	-	-	-	-	0.09
	(f) Depreciation & amortisation expenses	-	-	-	-	-	-
	(g) Other expenses	1.11	0.82	0.53	5.61	4.72	6.61
	TOTAL EXPENSES (a to g)	**3.60**	**5.80**	**0.53**	**13.08**	**4.72**	**16.13**
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)**	**86.33**	**174.03**	**89.34**	**256.68**	**174.04**	**253.45**
VI	Exceptional Items	**-**	**-**	**-**	**-**	**-**	**-**
VII	**Profit/(Loss) before extraordinary items and tax (V- VI)**	**86.33**	**174.03**	**89.34**	**256.68**	**174.04**	**253.45**
VIII	Extraordinary items	**-**	**-**	**-**	**-**	**-**	**-**
IX	**Profit/(Loss) before tax (VII -VIII)**	**86.33**	**174.03**	**89.34**	**256.68**	**174.04**	**253.45**
X	Tax Expenses						
(i)	Current tax	21.73	42.88	22.38	64.61	43.70	63.68
(ii)	Deferred tax	-	-	-	-	-	-
XI	**Profit/(Loss) for the period (IX- X)**	**64.60**	**131.15**	**66.96**	**192.07**	**130.34**	**189.77**
XII	Other Comprehensive Income /(Loss), net of tax	**(836.09)**	**888.50**	**(1,661.21)**	**(1,774.75)**	**2,393.97**	**(1,172.83)**
XIII	**Total Comprehensive Income/(Loss) for the period (XI +XII)**	**(771.49)**	**1,019.65**	**(1,594.25)**	**(1,582.68)**	**2,524.31**	**(983.06)**
XIV	Paid Up Equity Share Capital	99.60	99.60	99.60	99.60	99.60	99.60
XV	Earnings per share (Face Value of ₹ 10/- each)						
(i)	Basic	**6.49**	**13.17**	**6.72**	**19.28**	**13.09**	**19.05**
(ii)	Diluted	**6.49**	**13.17**	**6.72**	**19.28**	**13.09**	**19.05**

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 10th February ,2023.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

MEENAKSHI BHANSALI

Digitally signed by MEENAKSHI BHANSALI
Date: 2023.02.10 13:08:27 +05'30'

Meenakshi J. Bhansali
Director & Company Secretary
DIN:06936671

Place : Mumbai
Dated :10th February,2023