

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 06, 2025

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 Thursday, 06th November, 2025, in accordance provisions of SEBI (Listing Obligation and Disclosures Requirement) Regulations, 2015.

With reference to the subject captioned and pursuant to the Regulation 30 read with Schedule III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that at the meeting of the Board of Directors of the Company held on Thursday, November 06, 2025 at 12:30 p.m. and concluded at 12:45 p.m., inter alia considered and approved the Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2025 along with Limited Review Report issued by Statutory Auditors of the Company.

Copies of the aforesaid Un-Audited Financial Results, as approved by the Board and the Limited Review Report are enclosed herewith for your records.

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 2025 ("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 : 06th November, 2025
UDIN No: 25112489BMIVJT9922

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025 UNDER IND AS

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025			
Sr. No.	Particulars	(₹ in lakhs)	(₹ in lakhs)
		As at 30th September 2025	As at 31st March 2025
	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	14,303.72	15,328.82
	(ii) Loans	-	-
	(iii) Other financial assets	-	-
	(e) Other non-current assets	6.93	6.93
	Total Non-Current Assets (A)	14,310.65	15,335.75
	2) Current Assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade Receivables	-	-
	(ii) Cash and cash equivalents	17.97	67.77
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	2,015.00	1,735.00
	(v) Other Financial assets	-	-
	(c) Other current assets	-	-
	Total Current Assets (B)	2,032.97	1,802.77
	Total Assets (A)+ (B)	16,343.63	17,138.52
	B- Equity & Liabilities		
	1) Equity		
	(a) Equity share capital	99.60	99.60
	(b) Other Equity	16,213.11	17,032.44
	Total Equity (A)	16,312.71	17,132.04
	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)	1.90	6.10
	Total Non-Current Liabilities (B)	1.90	6.10
	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	0.32	0.03
	(c) Short term provisions	-	-
	(d) Current tax liabilities (Net)	28.35	-
	Total Current Liabilities (C)	29.02	0.38
	Total Equity and Liabilities (A)+ (B) +(C)	16,343.63	17,138.52

BENTLEY COMMERCIAL ENTERPRISES LIMITED
Standalone Statement of Cash Flow for the half year ended 30th September, 2025

(₹ in lakhs)

Particulars	Half year ended 30th September, 2025	Year ended 31st March, 2025
Cash flows from operating activities		
Profit before tax as per statement of profit and loss	282.89	645.89
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Sales of financial assets (net)	(6.00)	(0.50)
Net (gain) arising from fair value of financial assets designated as at FVTPL	(0.60)	(0.02)
Interest income	(8.22)	(118.92)
Dividend from equity investments	(279.17)	(559.13)
Finance Costs	-	-
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(11.09)	(32.68)
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	0.35
Increase / (Decrease) in financial liabilities	-	-
Increase / (Decrease) in Other current liabilities	0.29	0.02
Cash generated from/(used in) operations	(10.45)	(32.30)
Direct taxes paid, net of refunds	(42.85)	(174.45)
Net cash flow from/(used in) operating activities (A)	(53.30)	(206.76)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Purchase of Investment	(3.88)	(52.22)
Loans Given	(280.00)	(1,645.00)
Loans Received back	-	1,285.00
Interest income	8.22	118.92
Dividend from equity investments	279.17	559.13
Net cash from/(used in) investing activities (B)	3.50	265.83
Cash flows from financing activities		
Finance Costs	-	-
Dividend paid on equity shares	-	-
Net cash from/(used in) financing activities (C)	-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(49.80)	59.07
Cash and Cash equivalents at the beginning of year	67.77	8.70
Cash and Cash equivalents at the end of the year (Refer Note no 5)	17.97	67.77
Notes:		
1. 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.		
2. Previous year's figures have been regrouped and rearranged wherever necessary.		