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.net • CIN : L24110MH1985PLC035396

November 11, 2019

To,
The Manager,
The BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Security ID - 512195

Sub: Outcome of Board Meeting – Monday, November 11, 2019

Dear Sir/Madam,

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company at its meeting held today, considered and approved, *inter alia*, the Un-audited Financial Results for the quarter and half year ended September 30, 2019 after the Limited Review by the Statutory Auditors.

According, we hereby enclose the following:

1. Limited Review Report issued by the Statutory Auditors of the Company;

2. Un-audited Financial Results for the quarter and half year ended September 30, 2019;

Further, we also wish to inform that Mr. Mahesh Bhagat has tendered his resignation as the Chief Executive Officer of the Company with effect from close of business hours on 11th November, 2019.

The Board meeting commenced at 03.00 PM and concluded at 03.30 PM.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For Bentley Commercial Enterprises Limited

BENTLEY COMMERCIAL ENTERPRISES LTD. MUMBAI

Jayesh B. Bhansali
Director
(DIN-01062853)

Encl: as above

AZAD JAIN & CO.
CHARTERED ACCOUNTANTS

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 resultof **Bentley Commercial Enterprises Limited** ("the Company") for the quarter and half year ended 30th September, 2019 ("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 Statementis 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.

AZAD JAIN & CO. MUMBAI 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 Azad Jain & Co
Chartered Accountants
Firm Registration No. : 006251C

AZAD JAIN & CO. MUMBAI CHARTERED ACCOUNTANTS

CA RishabhVerdia
Partner
Membership No.: 400600

Place: Mumbai
Date: 11thNovember , 2019

UDIN No: 19400600AAAAAI4838

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019 UNDER IND AS

(₹ in lakhs) (Except Earning per share)

SR No	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	-	-	-	-	-	0.42
II	Other Income	-	-	-	-	-	26.65
III	**Total Income (I+II)**	-	-	-	-	-	27.07
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	-	-	-	-	-	-
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & amortisation expenses	-	-	-	-	-	-
	(g) Other expenses	0.26	4.08	0.42	4.34	3.56	4.78
	TOTAL EXPENSES (a to g)	0.26	4.08	0.42	4.34	3.56	4.78
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)**	(0.26)	(4.08)	(0.42)	(4.34)	(3.56)	22.29
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(Loss) before extraordinary items and tax (V- VI)**	(0.26)	(4.08)	(0.42)	(4.34)	(3.56)	22.29
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit/(Loss) before tax (VII -VIII)**	(0.26)	(4.08)	(0.42)	(4.34)	(3.56)	22.29
X	Tax Expenses						
(i)	Current tax	-	-	-	-	-	-
(ii)	Deferred tax	-	-	-	-	-	-
XI	**Profit/(Loss) for the period (IX- X)**	(0.26)	(4.08)	(0.42)	(4.34)	(3.56)	22.29
XII	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
XIII	**Total Comprehensive Income/(Loss) for the period (XI +XII)**	(0.26)	(4.08)	(0.42)	(4.34)	(3.56)	22.29
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	(0.03)	(0.41)	(0.04)	(0.41)	(0.36)	2.24
(ii)	Diluted	(0.03)	(0.41)	(0.04)	(0.44)	(0.36)	2.24

Notes:

1. The Unaudited 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,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 11th November, 2019. 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 Financial Results of the Company are posted on Company's website (www.bentleycommercialent.net) 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

Jayesh B. Bhansali
Director
DIN:01062853

Place : Mumbai
Dated :11th November ,2019

BENTLEY COMMERCIAL ENTERPRISES LTD. MUMBAI *

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STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES FOR THE PERIOD ENDED 30TH SEPTEMBER, 2019

Sr. No.	Particulars	(₹ in lakhs) As at 30th September 2019	(₹ in lakhs) As at 31st March 2019
	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	156.37	156.37
	(ii) Loans	-	-
	(iii) Other financial assets	-	-
	(e) Other non-current assets	-	-
	Total Non-Current Assets (A)	**156.37**	**156.37**
	2) Current Assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade Receivables	-	-
	(ii) Cash and cash equivalents	4.52	5.33
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	38.00	38.00
	(v) Other Financial assets	-	-
	(c) Other current assets	-	-
	Total Current Assets (B)	**42.52**	**43.33**
	Total Assets (A)+ (B)	**198.89**	**199.70**
	B- Equity & Liabilities		
	1) Equity		
	(a) Equity share capital	99.60	99.60
	(b) Other Equity	94.50	98.85
	Total Equity (A)	**194.10**	**198.45**
	2) Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Long term borrowings	4.00	-
	(ii) Other Non Current Financial Liability	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	Total Non-Current Liabilities (B)	**4.00**	**-**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Short term borrowings	-	-
	(ii) Trade payables		
	Total Outstanding dues of Micro, Small and Medium Enterprises	-	-
	Total Outstanding dues of other than Micro, Small and Medium Enterprises	-	-
	(iii) Other Current Financial liabilities	-	-
	(b) Other current liabilities	0.79	1.26
	(c)Short term provisions	-	-
	(d) Current tax liabilities (Net)	-	-
	Total Current Liabilities (C)	**0.79**	**1.26**
	Total Equity and Liabilities (A)+ (B) +(C)	**198.89**	**199.70**

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BENTLEY COMMERCIAL ENTERPRISES LIMITED

Standalone Statement Cash Flow for the period ended 30th September, 2019

Particulars	Period ended 30th September, 2019	Year ended 31st March, 2019
Cash flows from operating activities		
Profit before tax as per statement of profit and loss	(4,34,370)	22,29,037
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of property, plant and equipment	-	-
Amortisation of Intangible Assets	-	-
Profit on Disposal/Write Off of Fixed Assets (Net)	-	-
Interest income	-	-
Dividend income	-	(26,64,913)
Finance Charges	-	-
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	(4,34,370)	(4,35,876)
Movement in Working Capital:		
Decrease / (increase) in Trade and other receivables	-	-
Decrease / (increase) in other non-current financial assets	-	-
Decrease / (increase) in other current financial assets	-	(38,00,000)
Decrease / (increase) in Other non current assets	-	-
Decrease / (increase) in Other current assets	-	-
Increase / (Decrease) in Trade payable	-	-
Increase / (Decrease) in financial liabilities	-	-
Increase / (Decrease) in Other current liabilities	(47,200)	42,516
Cash generated from/(used in) operations	(4,81,570)	(41,93,360)
Direct taxes paid, net of refunds	-	-
Net cash flow from/(used in) operating activities (A)	(4,81,570)	(41,93,360)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Proceeds from Purchase of Investment	-	-
Interest income	-	-
Dividend income	-	26,64,913
Net cash from/(used in) investing activities (B)	-	26,64,913
Cash flows from financing activities		
Finance charges paid	-	-
Proceeds/(repayment) of current borrowings	4,00,000	-
Dividend on equity shares (including dividend distribution tax)	-	-
Net cash from/(used in) financing activities (C)	4,00,000	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(81,569)	(15,28,447)
Cash and Cash equivalents at the beginning of year	5,33,255	20,61,702
Cash and Cash equivalents at the end of the year	4,51,686	5,33,255

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.

BENTLEY COMMERCIAL ENTERPRISES LTD. MUMBAI