BENTLEY COMMERCIAL ENTERPRISES LIMITED

Regd. Office: 301 & 302, 3rd Floor, Peninsula Heights, C. D. Barfiwala Road, Andheri (West), Mumbai - 400 058.
Phone: (91-22) 2621 6060/61/62/63/64 • E-mail: bentleycommercial@gmail.com
Website: www.bentleycommercialent.in • CIN: L24110MH1985PLC035396

November 04, 2026

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, 04th November, 2026, in accordance provisions of SEBI (Listing Obligation and Disclosures Requirement) Regulations, 2015.

With reference to the captioned subject 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 Wednesday, November 04, 2026 at 03:00 p.m. and concluded at 03:40 p.m., inter alia considered and approved the Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2026 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 JAYESH BHANSALI
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Date: 2026.11.04 16:15:35 +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 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 2026 ("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").

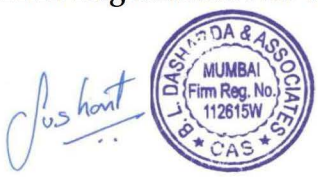
2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and 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.

301, Vastubh Apts, Near Hanuman Temple, Datta Pada, Cross Road No. 1, Borivali (E), Mumbai-400066
Contact Nos: 9594652888, 9594652444 Email ID: office2854@gmail.com

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 : 04th November, 2026
UDIN No: 26112489IYYTDL5672

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026 UNDER IND AS

(₹ in lakhs) (Except Earning per share)

SR No	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from operations (Net)	-	-	-	-	-	0.48
II	Net Gain on Fair Value Changes	-	2.37	-	1.03	0.60	-
III	Other Income	315.08	57.97	288.87	373.04	293.38	693.82
IV	**Total Income (I+II+III)**	**315.08**	**60.34**	**288.87**	**374.07**	**293.98**	**694.29**
V	**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	2.64	2.61	2.55	5.25	5.08	10.57
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & amortisation expenses	-	-	-	-	-	-
	(g) Other expenses	2.13	4.49	1.70	5.28	6.01	28.09
	TOTAL EXPENSES (a to g)	**4.77**	**7.10**	**4.25**	**10.53**	**11.09**	**38.66**
VI	**Profit/(Loss) before exceptional and extraordinary items and tax (IV - V)**	**310.31**	**53.24**	**284.63**	**363.54**	**282.89**	**655.63**
VII	Exceptional Items	**-**	**-**	**-**	**-**	**-**	**-**
VIII	**Profit/(Loss) before extraordinary items and tax (VI- VII)**	**310.31**	**53.24**	**284.63**	**363.54**	**282.89**	**655.63**
IX	Extraordinary items	**-**	**-**	**-**	**-**	**-**	**-**
X	**Profit/(Loss) before tax (VIII -IX)**	**310.31**	**53.24**	**284.63**	**363.54**	**282.89**	**655.63**
XI	Tax Expenses						
(i)	Current tax	77.60	13.40	71.20	91.00	71.20	173.80
(ii)	Deferred tax	(0.07)	0.31	(0.03)	0.24	0.08	(0.09)
XII	**Profit/(Loss) for the period (X- XI)**	**232.77**	**39.53**	**213.46**	**272.30**	**211.61**	**481.93**
XIII	Other Comprehensive Income /(Loss), net of tax	**3,521.78**	**2,383.41**	**(2,226.30)**	**5,905.19**	**(1,030.95)**	**(3,687.85)**
XIV	**Total Comprehensive Income/(Loss) for the period (XII +XIII)**	**3,754.55**	**2,422.94**	**(2,012.84)**	**6,177.49**	**(819.34)**	**(3,205.92)**
XV	Paid Up Equity Share Capital	99.60	99.60	99.60	99.60	99.60	99.60
XVI	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	-	-	13,826.52
XVII	Earnings per share (Face Value of ₹ 10/- each)						
(i)	Basic	**23.37**	**3.97**	**21.43**	**27.34**	**21.25**	**48.39**
(ii)	Diluted	**23.37**	**3.97**	**21.43**	**27.34**	**21.25**	**48.39**

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 04th November ,2026.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.bentlevcommercialent.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 have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Bentley Commercial Enterprises Limited

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Mansi Aditya Srivastava
Chairperson
DIN: 09045444

Place : Mumbai
Dated :4th November,2026

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER, 2026

Sr. No.	Particulars	(₹ in lakhs) As at 30th September 2026	(₹ in lakhs) As at 31st March 2026
	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	17,705.90	11,634.37
	(ii) Loans	-	-
	(iii) Other financial assets	-	-
	(e) Other non-current assets	1.27	1.27
	(f) Deferred tax assets (Net)	5.56	5.82
`	**Total Non-Current Assets (A)**	**17,712.73**	**11,641.45**
	2) Current Assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade Receivables	-	-
	(ii) Cash and cash equivalents	13.61	170.30
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	2,360.00	2,115.00
	(v) Other Financial assets	57.72	-
	(c) Other current assets	-	-
	Total Current Assets (B)	**2,431.33**	**2,285.30**
	Total Assets (A)+ (B)	**20,144.06**	**13,926.75**
	B- Equity & Liabilities		
	1) Equity		
	(a) Equity share capital	99.60	99.60
	(b) Other Equity	20,004.01	13,826.52
	Total Equity (A)	**20,103.61**	**13,926.12**
	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	-	0.27
	(iii) Other Financial Current liabilities	-	-
	(b) Other current liabilities	0.02	0.01
	(c)Short term provisions	-	-
	(d) Current tax liabilities (Net)	40.08	-
	Total Current Liabilities (C)	**40.45**	**0.63**
	Total Equity and Liabilities (A)+ (B) +(C)	**20,144.06**	**13,926.75**

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BENTLEY COMMERCIAL ENTERPRISES LIMITED

Standalone Statement of Cash Flow for the half year ended 30th September, 2026

(₹ in lakhs)

Particulars	Half year ended 30th September, 2026	Year ended 31st March, 2026
Cash flows from operating activities		
Profit before tax as per statement of profit and loss	363.54	655.64
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)	(27.20)	(5.51)
Net (gain) arising from fair value of financial assets designated as at FVTPL	(1.03)	0.65
Interest income	(66.32)	(128.85)
Dividend from equity investments	(279.52)	(559.32)
Finance Costs	-	-
Unrealised (Gain)/Loss	-	-
Operating profit before working capital changes	**(10.53)**	**(37.39)**
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	(57.72)	-
Decrease / (increase) in Other non current assets	-	-
Decrease / (increase) in Other current assets	-	-
Increase / (Decrease) in Trade payable	(0.27)	0.27
Increase / (Decrease) in financial liabilities	-	-
Increase / (Decrease) in Other current liabilities	0.01	(0.02)
Cash generated from/(used in) operations	**(68.51)**	**(37.14)**
Direct taxes paid, net of refunds	(50.92)	(168.14)
Net cash flow from/(used in) operating activities (A)	**(119.43)**	**(205.28)**
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	-	-
Proceeds from sale of Property, plant and equipment	-	-
Purchase of Investment	(138.10)	(0.36)
Loans Given	(417.23)	(430.00)
Loans Received back	172.23	50.00
Interest income	66.32	128.85
Dividend from equity investments	279.52	559.32
Net cash from/(used in) investing activities (B)	**(37.26)**	**307.81**
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)	**(156.69)**	**102.53**
Cash and Cash equivalents at the beginning of year	170.30	67.77
Cash and Cash equivalents at the end of the year (Refer Note no 5)	**13.61**	**170.30**

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.

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