

# BERVIN INVESTMENT & LEASING LTD.

CIN No.: L65993DL1990PLC039397,  
Regd. Office: 607, Rohit House, 3, Tolstoy Marg, New Delhi – 110 001,  
Website: [www.bervin.com](http://www.bervin.com), Email Id: [secretary@bervin.com](mailto:secretary@bervin.com)

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14<sup>th</sup> November, 2022

Bombay Stock Exchange ("BSE") Limited  
Corporate Relationship Department  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Scrip Code: 531340**

**Sub: Submission of Unaudited Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half-yearly ended on 30<sup>th</sup> September, 2022.**

**Ref: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as Listing Regulation).**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Financial Results along with Limited Review Report for the quarter and year ended on 30<sup>th</sup> September, 2022 approved at the Board Meeting held on 14<sup>th</sup> November, 2022.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

**For Bervin Investment and Leasing Limited**



**Kalpana Umakanth**  
**Company Secretary**  
**Encl: As above**




# Krishan K. Gupta & Co.

## Chartered Accountants

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter and half-year ended on 30<sup>th</sup> September, 2022 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
The Board of Directors  
Bervin Investment and Leasing Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Bervin Investment and Leasing Limited ('the Company') for the quarter and half-year ended on 30<sup>th</sup> September, 2022 and the year to date results for the period 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 (the Act), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

  
(K.K. GUPTA)  
Prop.  
M. No. 008311  
For and on behalf of  
**KRISHAN K. GUPTA & CO.**  
Chartered Accountants  
FRN: 000009N

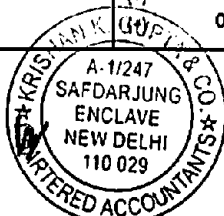


Place : New Delhi  
Dated: 14-11-2022  
UDIN: 22008311 BC20EJ5833

**BERVIN INVESTMENT & LEASING LIMITED**  
**607, ROHIT HOUSE, 3, TOLSTOY MARG, NEW DELHI-110001**  
**CIN : L65993DL1990PLC039397**  
**website : www.bervin.com, email id : secretary@bervin.com**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEP 2022**

(Amount in Lacs)							
		Quarter ended			Six Months ended		Year ended
	Particulars	September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Net)	-	-	1.66	-	1.66	143.08
II	Other income	123.13	768.85	828.69	891.98	1,429.43	1,725.51
III	Total Income (I+II)	123.13	768.85	830.35	891.98	1,431.09	1,868.59
	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	1.58	1.58
IV	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	1.58	-	-	134.68
	(d) Employee benefits expense	4.98	2.83	3.00	7.81	6.00	12.00
	(e) Finance costs (Bank/Demat Charges)	21.53	13.78	12.02	35.31	20.65	39.32
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	-	-	-	-	-	-
	(i) Loss on Sale of Investments	-	-	-	-	-	-
	(ii) Other Expenses	3.85	3.27	1.91	7.12	3.26	13.34
	Total expenses	30.36	19.88	18.81	80.24	31.49	200.92
V	Profit before exceptional and extraordinary items and tax (III-IV)	92.77	748.97	811.84	841.74	1,399.60	1,667.67
VI	Extraordinary items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V+VI)	92.77	748.97	811.84	841.74	1,399.60	1,667.67
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VI +/-VIII)	92.77	748.97	811.84	841.74	1,399.60	1,667.67
X	Tax expense:(I) Current tax expense for current	65.18	32.00	-	97.18	-	(-) 296.72
	(II) Deferred tax	-	-	-	-	-	-
XI	Profit / (Loss) from continuing operations (IX+X)	27.59	716.97	(+) 811.84	744.56	1,399.60	(+) 1,370.95
XII	Profit / (loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	27.59	716.97	(+) 811.84	744.56	1,399.60	(+) 1,370.95
XVI	Balance brought Forward from Previous Year						(+) 1,598.31
							(+) 2,969.26
XVII	Unrealised gain or loss on investment that are available for sale.	-	-	-	-	-	(-) 24.22
	Income Tax relating to item that will not be	-	-	-	-	-	(-) 6.09
XVIII	Income Tax refund/ MAT Credit earlier years						(-) 138.86
							(+) 3,077.81
XIX	Paid up equity share capital (face value of Rs. 10	589.81	589.81	589.81	589.81	589.81	589.81
							[31/03/2022]
XX	Paid up preference share capital	-	-	-	-	-	-
XXI	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						(+) 3,210.38
							[31/03/2022]
XXII	Earnings per equity share (before extra ordinary (Rupees per Equity Share) (not annualised)						
	(1) Basic	(+) 0.47	(+) 12.16	(+) 13.76	12.62	23.73	(+) 23.24
	(2) Diluted	(+) 0.47	(+) 12.16	(+) 13.76	12.62	23.73	(+) 23.24
XXIII	Earnings per equity share(after extra ordinary items) (Rupees per Equity Share) (not annualised)						
	(1) Basic	(+) 0.47	(+) 12.16	(+) 13.76	12.62	23.73	(+) 23.24
	(2) Diluted	(+) 0.47	(+) 12.16	(+) 13.76	12.62	23.73	(+) 23.24



**BERVIN INVESTMENT & LEASING LIMITED**  
**607, ROHIT HOUSE, 3, TOLSTOY MARG, NEW DELHI-110001**  
**CIN : L65993DL1990PLC039397**  
**STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2022**

(Amount in Lacs)

Particulars	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	0.02	0.02
Financial Assets		
(i) Investments	147.11	147.11
Other Non-current Assets	185.03	183.74
<b>Total Non-Current Assets</b>	<b>332.16</b>	<b>330.86</b>
<b>Current Assets</b>		
Cash and cash equivalents	18.11	8.73
Financial Assets		
(i) Investments	5,654.72	3,859.36
(ii) Loans	63.78	80.58
(iii) Other financial assets	1,711.14	401.18
Current tax assets (net)	0.00	-
<b>Total Current Assets</b>	<b>7,447.75</b>	<b>4,349.84</b>
<b>Total Assets</b>	<b>7,779.91</b>	<b>4,680.71</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	589.81	589.81
Other equity	3,956.24	3,210.38
<b>Total Equity</b>	<b>4,546.05</b>	<b>3,800.19</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities	392.01	392.01
Deferred tax liability (net)	6.09	6.09
<b>Total Non-Current Liabilities</b>	<b>398.10</b>	<b>398.10</b>
<b>Current Liabilities</b>		
Trade payables	2.65	2.48
Financial Liabilities	2,820.59	34.37
Other Current liabilities	12.52	375.45
Current tax liabilities (net)	-	70.12
<b>Total Current Liabilities</b>	<b>2,835.76</b>	<b>482.42</b>
<b>Total Equity and Liabilities</b>	<b>7,779.91</b>	<b>4,680.71</b>

**Notes**

- 1). No Leasing Business has been undertaken during the quarter.
- 2). The above results were reviewed by the Audit Committee and thereafter taken on record and approved by Board of Directors at their meeting held on 14th Nov, 2022.
- 3). Figures for the quarter/ Half year ended 30th Sep, 2021 have been regrouped wherever necessary to make them comparable with figures of the current quarter/Half year ended 30th Sep, 2022
- 4). As the Company is engaged in mainly in single primary business segment, the disclosure requirement of Accounting Standard (AS-17) 'Segment Reporting' notified under Section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 are not applicable.

For and on behalf of  
Board of Directors

*S K Murgai*  
S. K. Murgai  
(Director)  
(DIN : 00040348)

Place: New Delhi  
Dated :14th Nov 2022



# BERVIN INVESTMENT & LEASING LTD.

UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2022

Amount in (Lacs)

Particulars	30th Sep 2022	31st March 2022
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit After Tax and Extraordinary Items	(+)	744.57
<u>Adjusted for :</u>		
Interest & dividend Income	(-)	47.70
Profit on Sale of Investments	(-)	964.14
Operating Profit before working capital changes	(-)	267.28
<u>Adjusted for :</u>		
Current Assets	(-)	1,311.27
Current Liabilities	(-)	432.88
(Increase)/Decrease in Net Current Assets	(-)	1,744.14
Cash generated from Operations	(-)	2,011.42
Taxation		
Income Tax for earlier years	(+)	1.30
Cash flow before Extraordinary Items	(-)	2,010.12
Extraordinary Items	(-)	-
Net Cash from Operating activities	(-)	2,010.12
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Addition to Investment(Net)	(-)	1,795.36
Profit on Sale of Investments	(+)	964.14
Interest & dividend Income	(+)	47.70
Net cash used in Investing Activities	(-)	783.51
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan Borrowed ( Net of Repayment)	(+)	16.80
Loans Paid (Net of payments)	(+)	2,786.22
Net cash from Financing Activities	(+)	2,803.02
<b>D Net Increase /(Decrease) in cash and cash Equivalent (A-b+C)</b>	(+)	9.38
<b>E Cash and Cash equivalent at the beginning of the year</b>	(+)	8.73
<b>F Cash and Cash equivalent at end of the year</b>	18.11	8.73

For and on behalf of Board of Directors

Place : New Delhi  
Date : 14th Nov 2022



*S K Murgai*  
S. K. Murgai  
(Director)  
(DIN : 00040348)

