

BERVIN INVESTMENT & LEASING LTD.

CIN No.: L65993DL1990PLC039397,
Regd. Office: 607, Rohit House, 3, Tolstoy Marg, New Delhi – 110 001,
Website: www.bervin.com, Email Id: secretary@bervin.com

February 10, 2023

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 nine months ended on December 31, 2022.

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

Dear Sir/Madam,

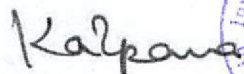
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Financial Results along with Limited Review Report for the quarter and nine months ended on December 31, 2022 approved at the Board Meeting held on February 10, 2023 (from 10:30 AM to 11:30 AM).

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





Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter and nine months ended on December 31, 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

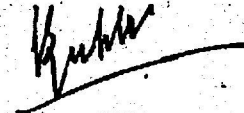
1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Bervin Investment and Leasing Limited ('the Company') for the quarter and nine months ended on December 31, 2022 and the year to date results for the period April 1, 2022 to December 31, 2022, 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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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

UDIN: 23008311BGFVLE1899



Place : New Delhi

Dated: 10-02-2023

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 & NINE MONTHS ENDED 31ST DEC 2022

| | | (Amount in Lacs) | | | | | |
|-------|---|-------------------|--------------------|-------------------|-------------------|-------------------|------------------------------|
| | Particulars | Quarter ended | | | Nine Months ended | | Year ended |
| | | December 31, 2022 | September 30, 2022 | December 31, 2021 | December 31, 2022 | December 31, 2021 | March 31, 2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from operations (Net) | - | - | 0.00 | - | 1.66 | 143.08 |
| II | Other income | 228.67 | 123.13 | 134.67 | 1,120.66 | 1,564.11 | 1,725.51 |
| III | Total Income (I+II) | 228.67 | 123.13 | 134.67 | 1,120.66 | 1,565.77 | 1,868.59 |
| | Expenses | | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | - | - | - | - | 1.58 | 1.58 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | 134.68 |
| IV | (d) Employee benefits expense | 5.28 | 4.98 | 3.00 | 13.09 | 9.00 | 12.00 |
| | (e) Finance costs (Bank/Demat Charges) | 19.33 | 21.53 | 10.99 | 54.64 | 31.65 | 39.32 |
| | (f) Depreciation and amortisation expense | - | - | - | - | - | - |
| | (g) Other expenses | - | - | - | - | - | - |
| | (i) Loss on Sale of Investments | 10.96 | 3.85 | 2.38 | 18.07 | 5.62 | 13.34 |
| | (ii) Other Expenses | - | - | - | - | - | - |
| | Total expenses | 35.57 | 30.36 | 16.37 | 85.80 | 47.85 | 200.92 |
| V | Profit before exceptional and extraordinary items and tax (III-IV) | 193.10 | 92.77 | 118.30 | 1,034.86 | 1,517.92 | 1,667.67 |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | Profit / (Loss) before extraordinary items and tax (V-VI) | 193.10 | 92.77 | 118.30 | 1,034.86 | 1,517.92 | 1,667.67 |
| VIII | Extraordinary items | - | - | - | - | - | - |
| IX | Profit before tax (VII +/- VIII) | 193.10 | 92.77 | 118.30 | 1,034.86 | 1,517.92 | 1,667.67 |
| | Tax expense: (I) Current tax expense for current year | (-) 29.40 | (-) 65.18 | - | (-) 126.58 | (-) - | (-) 296.72 |
| X | (II) Deferred tax | - | - | - | - | - | - |
| XI | Profit / (Loss) from continuing operations (IX (-) (+) X) | 163.70 | 27.59 | 118.30 | 908.28 | 1,517.92 | 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) | 163.70 | 27.59 | 118.30 | 908.28 | 1,517.92 | (+) 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 reclassified | - | - | - | - | - | (-) 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 each) | 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 items) (Rupees per Equity Share) (not annualised) | | | | | | |
| | (1) Basic | (+) 2.78 | (+) 0.47 | (+) 2.01 | 15.40 | 25.73 | (+) 23.24 |
| | (2) Diluted | (+) 2.78 | (+) 0.47 | (+) 2.01 | 15.40 | 25.73 | (+) 23.24 |
| XXIII | Earnings per equity share(after extra ordinary items) (Rupees per Equity Share) (not annualised) | | | | | | |
| | (1) Basic | (+) 2.78 | (+) 0.47 | (+) 2.01 | 15.40 | 25.73 | (+) 23.24 |
| | (2) Diluted | (+) 2.78 | (+) 0.47 | (+) 2.01 | 15.40 | 25.73 | (+) 23.24 |

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 10.02.2023
- 3). Figures for the quarter/ Nine Months ended 31st Dec, 2021 have been regrouped wherever necessary to make them comparable with figures of the current quarter/Nine Months ended 31st Dec, 2022
- 4). As the Company is engaged mainly in a 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. Murgal
(Director)
(DIN : 00040348)



Place: New Delhi
Dated : 10.02.23