

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

November 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 Half Year ended on September 30, 2023.

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 Half Year ended on September 30, 2023 approved at the Board Meeting held on November 10, 2023.

The Board Meeting commenced at 10:30 A.M IST and concluded at 11:00 A.M IST.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For Bervin Investment and Leasing Limited

KALPANA
UMAKANTH

Digitally signed by
KALPANA UMAKANTH
Date: 2023.11.10 11:01:15
+05'30'

**Kalpana Umakanth
Company Secretary**

Encl: As above



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter ended on September 30, 2023 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 September 30, 2023 and the year to date results for the period April 1, 2023 to September 30, 2023, 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.



"VARDAN" A-1/247, Safdarjung Enclave, New Delhi - 110 029 (India)

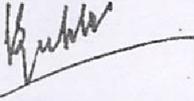
Tel.: +91-11-49950420, 49935822

E-mail: speedex3@gmail.com, kkgupta2503@gmail.com

Website : www.krishankguptaco.icai.org.in

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.

For and on behalf of
M/s Krishan. K. Gupta & Co.
Chartered Accountants
Firm Regn. No. 000009N



Krishan. K. Gupta
Prop.
(M. No: 008311)

UDIN : 23008311 BG VFW M 52



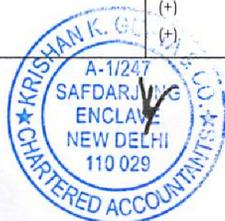
Place: New Delhi
Date: 10-11-2023

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 & HALF YEAR ENDED 30TH SEP 2023

							(Amount in Lacs)
Particulars	Quarter ended			Six Months ended		Year ended	
	September 30,	June 30,	September 30,	September 30,	September 30,	March 31,	
	2023	2023	2022	2023	2022	2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I Revenue from operations (Net)	-	-	-	-	-	-	
II Other income	26.09	1,211.13	123.13	1,237.22	891.98	1,086.38	
III Total Income (I+II)	26.09	1,211.13	123.13	1,237.22	891.98	1,086.38	
Expenses							
(a) Cost of materials consumed	-	-	-	-	-	-	
(b) Purchases of stock-in-trade	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	-	-	-	-	-	-	
IV (d) Employee benefits expense	3.78	3.78	4.98	7.56	7.81	16.94	
(e) Finance costs (Bank/Demat Charges)	29.32	44.46	21.53	73.78	35.31	90.03	
(f) Depreciation and amortisation expense	-	-	-	-	-	-	
(g) Other expenses	-	-	-	-	-	-	
(i) Loss on Sale of Investments	92.46	-	-	92.46	-	1,942.02	
(ii) Other Expenses	10.30	2.82	3.85	13.12	7.12	40.18	
Total expenses	135.86	51.06	30.36	186.92	50.24	2,089.16	
V Profit before exceptional and extraordinary items and tax (III-IV)	-109.77	1,160.07	92.77	1,050.30	841.74	(1,002.78)	
VI Extraordinary items	-	-	-	-	-	-	
VII Profit / (Loss) before extraordinary items and tax (V+VI)	-109.77	1,160.07	92.77	1,050.30	841.74	(1,002.78)	
VIII Extraordinary items	-	-	-	-	-	-	
IX Profit before tax (VI (-/+)VIII)	-109.77	1,160.07	92.77	1,050.30	841.74	(1,002.78)	
X Tax expense: (I) Current tax expense for current	-	-	65.18	-	97.18	-	
(II) Deferred tax	-	-	-	-	-	-	
XI Profit / (Loss) from continuing operations (IX+X)	-109.77	1,160.07	27.59	1,050.30	744.56	(1,002.78)	
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)	-109.77	1,160.07	27.59	1,050.30	744.56	(1,002.78)	
XVI Balance brought Forward from Previous Year						(+) 2,809.67	
						(+) 1,806.88	
XVII Unrealised gain or loss on investment that are available for sale.	-	-	-	-	-	(-) 788.60	
Income Tax relating to item that will not be reclassified	-	-	-	-	-	(-) 205.04	
XVIII Income Tax refund/ MAT Credit earlier years						(+) 1.30	
						(+) 814.54	
XIX Paid up equity share capital (face value of Rs. 10	589.81	589.81	589.81	589.81	589.81	589.81	
XX Paid up preference share capital	-	-	-	-	-	(31/03/2023)	
XXI Reserves excluding revaluation reserves as per balance sheet of previous accounting year						(+) 1,215.24	
						(31/03/2023)	
XXII Earnings per equity share (before extra ordinary items)							
(Rupees per Equity Share) (not annualised)							
(1) Basic	(+) -1.86	(+) 19.67	(+) 0.47	17.81	12.62	(17.00)	
(2) Diluted	(+) -1.86	(+) 19.67	(+) 0.47	17.81	12.62	(17.00)	
XXIII Earnings per equity share(after extra ordinary items)							
(Rupees per Equity Share) (not annualised)							
(1) Basic	(+) -1.86	(+) 19.67	(+) 0.47	17.81	12.62	(17.00)	
(2) Diluted	(+) -1.86	(+) 19.67	(+) 0.47	17.81	12.62	(17.00)	



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CIN : L65993DL1990PLC039397

STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2023

(Amount in Lacs)

Particulars	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
ASSETS		
Non-Current Assets		
Property, plant and equipment	0.02	0.02
Financial Assets		
(i) Investments	120.28	147.11
Other Non-current Assets	185.03	185.03
Total Non-Current Assets	305.33	332.16
Current Assets		
Cash and cash equivalents	25.95	15.04
Financial Assets		
(i) Investments	4,627.24	4,702.00
(ii) Loans	49.94	49.94
(iii) Other financial assets	139.21	11.57
Current tax assets (net)	1.64	134.16
Total Current Assets	4,843.98	4,912.70
Total Assets	5,149.31	5,244.86
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	589.81	589.81
Other equity	2,478.84	1,215.24
Total Equity	3,068.65	1,805.05
Non-Current Liabilities		
Financial Liabilities	413.17	413.17
Deferred tax liability (net)	295.44	211.13
Total Non-Current Liabilities	708.62	624.30
Current Liabilities		
Trade payables	2.45	2.37
Financial Liabilities	1,369.51	2,784.94
Other Current liabilities	0.08	28.20
Total Current Liabilities	1,372.04	2,815.51
Total Equity and Liabilities	5,149.31	5,244.86

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 10th Nov, 2023.
- 3). Figures for the quarter/ Half year ended 30th Sep, 2022 have been regrouped wherever necessary to make them comparable with figures of the current quarter/Half year ended 30th Sep, 2023
- 4). Provision for Taxation (other than deferred tax), if any will be provided for in the last Quarter.
- 5). 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 : 10th Nov 2023

BERVIN INVESTMENT & LEASING LTD.

UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2023

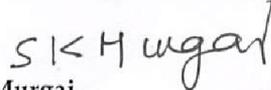
Amount in (Lacs)

		30th Sep 2023		31st March 2023
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit After Tax and Extraordinary Items	(+)	1,050.30	(-)	1,002.79
<u>Adjusted for :</u>				
Interest & dividend Income	(-)	18.05	(-)	78.62
Profit on Sale of Investments	(-)	25.22	(-)	1,001.38
Operating Profit before working capital changes	(+)	1,007.03	(-)	2,082.80
<u>Adjusted for :</u>				
Current Assets	(+)	4.87	(+)	254.15
Current Liabilities	(-)	28.03	(-)	417.49
(Increase)/Decrease in Net Current Assets	(-)	23.16	(-)	163.34
Cash generated from Operations	(+)	983.87	(-)	2,246.14
Taxation				
Income Tax for earlier years	(+)	-	(+)	1.30
Cash flow before Extraordinary Items	(+)	983.87	(-)	2,244.84
Extraordinary Items	(+)	297.61	(-)	788.60
Net Cash from Operating activities	(+)	1,281.49	(-)	3,033.44
B CASH FLOW FROM INVESTING ACTIVITIES				
Addition to Investment(Net)	(+)	101.59	(-)	842.64
Profit on Sale of Investments	(+)	25.22	(+)	1,001.38
Interest & dividend Income	(+)	18.05	(+)	78.62
Net cash used in Investing Activities	(+)	144.85	(-)	237.37
C CASH FLOW FROM FINANCING ACTIVITIES				
Loan Borrowed (Net of Repayment)	(+)	-	(+)	2,771.74
Loans Paid (Net of payments)	(-)	1,415.43	(-)	30.64
Net cash from Financing Activities	(-)	1,415.43	(+)	2,802.38
D Net Increase/(Decrease) in cash and cash Equivalent (A-b+C)	(-)	10.91	(-)	6.31
E Cash and Cash equivalent at the beginning of the year	(+)	15.04	(+)	8.73
F Cash and Cash equivalent at end of the year		25.95		15.04

For and on behalf of Board of Directors

Place : New Delhi
Date : 10th Nov 2023




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