

BERVIN INVESTMENT & LEASING LTD.

CIN: L65993DL1990PLC039397,
Regd. Office: 607, Rohit House, 3, Tolstoy Marg, New Delhi – 110 001,
Website: www.bervin.com, Email Id: secretary@bervin.com

February 12, 2024

The BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 531340

Sub: Submission of Un-audited Financial Results along with Limited Review Report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Nine Month ended December 31, 2023.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith the Un-audited Financial Results along with Limited Review Report for the Quarter and Nine Month ended December 31, 2023,

The said results had been reviewed by the Audit Committee and thereafter duly approved and taken on record by the Board of Directors of the Company in its meeting held on February 12, 2024.

Kindly also note that 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: 2024.02.12
11:02:45 +05'30'

**KALPANA UMAKANTH
COMPANY SECRETARY
MEMBERSHIP NO. - 6984**

Encl: As above



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter and nine months ended on December 31, 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 un-audited financial results ('the Statement') of Bervin Investment and Leasing Limited ('the Company') for the quarter and nine months ended on December 31, 2023 and the year to date results for the period April 1, 2023 to December 31, 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.



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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.



CA K.K. GUPTA

Prop. (M. No. 008311)

For and on behalf of

KRISHAN.K. GUPTA & CO.

Chartered Accountants

(FRN: 000009N)

UDIN: 24008311BKCBFW7585



Place : New Delhi

Dated : 12-02-2024

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DEC 2023

		(Amount in Lacs)					
Particulars	Quarter ended			Nine Months ended		Year ended	
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations (Net)	-	-	-	-	-	-
II	Other income	17.81	26.09	228.67	1,162.57	1,120.66	1,086.38
III	Total Income (I+II)	17.81	26.09	228.67	1,162.57	1,120.66	1,086.38
	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
IV	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	4.00	3.78	5.28	11.56	13.09	16.94
	(e) Finance costs (Bank/Demat Charges)	29.33	29.32	19.33	103.11	54.64	90.03
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	-	92.46	-	-	-	1,942.02
	(i) Loss on Sale of Investments	-	-	-	-	18.07	40.18
	(ii) Other Expenses	4.07	10.30	10.96	17.19	-	-
		37.40	135.86	35.57	131.86	85.80	2,089.16
V	Total expenses						
	Profit before exceptional and extraordinary items and tax (III-IV)	(19.59)	(109.77)	193.10	1,030.71	1,034.86	(1,002.78)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V-VI)	(19.59)	(109.77)	193.10	1,030.71	1,034.86	(1,002.78)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII (-/+)VIII)	(19.59)	(109.77)	193.10	1,030.71	1,034.86	(1,002.78)
X	Tax expense: (I) Current tax expense for current year	-	-	-	-	-	-
	(II) Deferred tax	-	-	-	-	-	-
XI	Profit / (Loss) from continuing operations (IX (-/+) X)	(19.59)	(109.77)	163.70	1,030.71	908.28	(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)	(19.59)	(109.77)	163.70	1,030.71	908.28	(1,002.78)
XV	Profit (Loss) for the period (XI + XIV)						
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 each)	589.81	589.81	589.81	589.81	589.81	589.81
							(31/03/2023)
XX	Paid up preference share capital	-	-	-	-	-	-
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	(0.33)	(1.86)	(+) 2.78	17.48	15.40	(17.00)
	(2) Diluted	(0.33)	(1.86)	(+) 2.78	17.48	15.40	(17.00)
XXIII	Earnings per equity share(after extra ordinary items)						
	(Rupees per Equity Share) (not annualised)						
	(1) Basic	(0.33)	(1.86)	(+) 2.78	17.48	15.40	(17.00)
	(2) Diluted	(0.33)	(1.86)	(+) 2.78	17.48	15.40	(17.00)

Notes

- No Leasing Business has been undertaken during the quarter.
- 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 12.02.2024
- Figures for the quarter/ Nine Months ended 31st Dec, 2022 have been regrouped wherever necessary to make them comparable with figures of the current quarter/Nine Months ended 31st Dec, 2023
- Provision for Taxation (othe than defered tax), If any will be provided for in the last Quarter.
- 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
S. K. Murgal
(Director)
(DIN : 00040348)

Place: New Delhi
Dated : 12.02.24

