

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

May 28, 2024

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 531340

Sub: Outcome of Board Meeting held on May 28, 2024.

Ref: Intimation under the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding appointment of Secretarial and Internal Auditor of the Company

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company, at their Meeting held today i.e. May 28, 2024, has approved the following:

1. Audited Financial Results along with the Auditors Report for the quarter and year ended on 31st March, 2024
2. Re-appointment of M/s Manisha Gupta & Associates, Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2024-25.
3. Re-appointment of Mr. Manoj Kumar Prajapati as an Internal Auditor of the Company for Financial Year 2024-25.

The said results had been reviewed by Audit Committee in its meeting held on May 28, 2024 and thereafter duly approved and taken on record by the Board of Directors of the Company in their Meeting held today i.e. on the May 28, 2024.

The meeting of the Board of Directors commenced at 2:30 P.M. and concluded at 03:30 P.M.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For Bervin Investment and Leasing Limited

Kalpana Umakanth
Company Secretary
Membership No. : 6984
Encl: As above



Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Bervin Investment and Leasing Limited
607, Rohit House
3, Tolstoy Marg,
New Delhi – 110 001

We have audited the accompanying statement of standalone financial results of Bervin Investment & Leasing Limited ('the Company') for the quarter ended March 31, 2024 and for the year ended March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The quarterly standalone financial results are the derived figures between the audited figures in respect of the year ended March 31, 2024 and the published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subjected to limited review. The standalone financial results for the quarter ended March 31, 2024 and year ended March 31, 2024 have been prepared on the basis of the standalone financial results for the nine-month period ended December 31, 2023, the audited annual standalone financial statements as at and for the year ended March 31, 2024, and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial results for the nine-month period ended December 31, 2023 which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone financial statements as at and for the year ended March 31, 2024; and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year to date results:

- i) are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard; and
- ii) Give a true and fair view of the net profit / loss and other financial information in for the quarter ended March 31, 2024 and for the year ended March 31, 2024.



Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2024 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2024 and the published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Krishan K. Gupta & Co.
Chartered Accountants
(Firm Registration No.: 000009N)



K. K. Gupta
Prop.
(Membership No.: 8311)

Place: New Delhi
Dated: 28.05.2024
UDIN : 24008311BKCBIF2650

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

(Amount in Lacs)

Particulars	As at 31.03.2024 Audited	As at 31.03.2023 Audited
ASSETS		
Non-Current Assets		
Property, plant and equipment	0.02	0.02
Financial Assets		
(i) Investments	122.00	147.11
Other Non-current Assets	185.03	185.03
Total Non-Current Assets	307.05	332.16
Current Assets		
Cash and cash equivalents	25.19	15.04
Financial Assets		
(i) Investments	5,355.81	4,702.00
(ii) Loans	47.34	49.94
(iii) Other financial assets	179.78	11.57
Current tax assets (net)	3.27	134.15
Total Current Assets	5,611.39	4,912.70
Total Assets	5,918.44	5,244.86
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	589.81	589.81
Other equity	3,289.69	1,215.28
Total Equity	3,879.50	1,805.09
Non-Current Liabilities		
Financial Liabilities	1,091.44	413.17
Deferred tax liability (net)	709.33	211.10
Total Non-Current Liabilities	1,800.77	624.27
Current Liabilities		
Trade payables	3.07	2.37
Financial Liabilities	-	2,784.94
Other Current liabilities	235.10	28.19
Total Current Liabilities	238.17	2,815.50
Total Equity and Liabilities	5,918.44	5,244.86

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 28th May 2024
- Figures for the quarter/ year ended 31st March, 2023 have been regrouped wherever necessary to make them comparable with figures of the current quarter/year ended 31st March, 2024
- 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 : 28th May 2024



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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2024

		Quarter ended			Year ended	
Particulars	March 31,	December 31,	March 31,	March 31,	March 31,	
	2024	2023	2023	2024	2023	
	Audited	Unaudited	Audited	Audited	Audited	
I	Revenue from Operations (Net)	-	-	-	-	
II	Other Income	55.87	17.81	0.34	1,206.84	
III	Total Income (I+II)	55.87	17.81	0.34	1,206.84	
	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	4.11	4.00	3.84	15.67	
	(e) Finance costs (Bank /Interest Charges)	14.04	29.33	35.39	117.15	
	(f) Depreciation and amortisation expense	-	-	-	-	
	(g) Other expenses					
	(i) Other Expenses	4.03	4.07	22.10	21.00	
	(ii) Loss on F&O	-	-	1,976.65	-	
	Total expenses	22.18	37.40	2,037.98	153.82	
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	33.69	(19.59)	(2,037.64)	1,053.02	
VI	Extraordinary items	-	-	-	-	
VII	Profit / (Loss) before extraordinary items and tax (V+VI)	33.69	(19.59)	(2,037.64)	1,053.02	
VIII	Extraordinary items	-	-	-	-	
IX	Profit/(Loss) before tax (VI (-/+VIII)	33.69	(19.59)	(2,037.64)	1,053.02	
X	Tax expense:(I) Tax expense for current year	191.37	-	-	191.37	
	(II) Deferred tax	-	-	-	-	
XI	Profit / (Loss) from continuing operations (IX+X)	(157.68)	(19.59)	(2,037.64)	861.65	
XII	Profit V(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)	(157.68)	(19.59)	(2,037.64)	861.65	
XVI	Balance brought Forward from Previous Year				(+) 814.57	
	Other Comperhensive Income				(+) 1,806.87	
XVII	Unrealised gain or loss on investment that are available for sale.				(+) 1,711.00	
	Income tax relating to item that will not be reclassified				(-) 498.24	
XVIII	Income Tax refund/ MAT Credit earlier years				(+) -	
XIX	Transfer to General Reserve				(-) -	
					(+) 2,888.98	
XIX	Paid up equity share capital (face value of Rs. 10 each)	589.81	589.81	589.81	589.81	
XX	Paid up preference share capital	-	-	-	-	
XXI	Reserves excluding revaluation reserves as per balance sheet of previous accounting year				(+) 3,289.69	
XXII	Earnings per equity share (before extra ordinary items)				(31/03/2024)	
	(Rupees per Equity Share) (not annualised)				(31/03/2023)	
	(1) Basic	(2.67)	(0.33)	(34.55)	14.61	
	(2) Diluted	(2.67)	(0.33)	(34.55)	14.61	
XXIII	Earnings per equity share(after extra ordinary items)					
	(Rupees per Equity Share) (not annualised)					
	(1) Basic	(2.67)	(0.33)	(34.55)	14.61	
	(2) Diluted	(2.67)	(0.33)	(34.55)	14.61	



S/K Meher

BERVIN INVESTMENT & LEASING LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDING MARCH 31, 2024

Under Indirect Method

Amount in (Lacs)

	Particulars	31st March 2024	31st March 2023
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/ (Loss) before Tax and Extraordinary Items	1,053.02	(1,002.79)
	Adjusted for :		
	Interest & dividend Income	(19.69)	(78.62)
	Profit on Sale of Investments	(3.95)	(1,001.38)
	Operating Profit before working capital changes	1,029.38	(2,082.80)
	Working Capital Changes :		
	(Increase)/ Decrease in trade & Other receivables	(37.32)	254.15
	Increase/ (Decrease) in trade & Other Payables	207.61	(417.49)
	(Increase)/Decrease in Net Current Assets	170.29	(163.34)
	Cash generated from Operations	1,199.67	(2,246.14)
	Income Tax Paid (Net of Provision)	(191.37)	-
	Income Tax for earlier years /Mat Adjustment	-	1.30
	Cash flow before Extraordinary Items	1,008.30	(2,244.84)
	Other Comprehensive Income/ loss	1,711.00	(788.60)
	Net Cash from Operating activities	2,719.30	(3,033.44)
B	Cash flows from Investing activities		
	Addition to Investment(Net)	(628.71)	(842.64)
	Profit on Sale of Investments	3.95	1,001.38
	Interest & dividend Income	19.69	78.62
	Net cash used in Investing Activities	(605.07)	237.37
C	Cash Flows from Financing activities		
	(Payment)/ Proceed from long term borrowings (Net of Receipts)	(2,106.68)	2,771.74
	Payment of long term borrowings (Net of payments)	(2.60)	(30.64)
	Net cash from Financing Activities	(2,104.08)	2,802.38
D	Net Increase /(Decrease) in cash and cash Equivalent (A-b+C)	(10.15)	(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	25.19	15.04

For and on behalf of Board of Directors

S K Murgai

S. K. Murgai

(Director)

(DIN : 00040348)

Place : New Delhi

Date : 28th May 2024



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May 28, 2024

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

SCRIP CODE: 531340

SUB: DECLARATION OF UNMODIFIED OPINION ON AUDITED FINANCIAL RESULTS FOR FINANCIAL YEAR ENDED 31ST MARCH, 2024.

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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company viz. M/s. Krishan K. Gupta & Co., Statutory Auditors of the Company, have issued an unmodified Audit Report on Standalone Financial Results of the Company for the Financial Year ended 31st March, 2024.

You are requested to take the same on record.

Thanking You,
Yours Faithfully,

FOR BERVIN INVESTMENT AND LEASING LIMITED

**KALPANA UMAKANTH
COMPANY SECRETARY
M. NO. : 6984**

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May 28, 2024

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 531340

Sub: Re-Appointment of Secretarial Auditor

Ref: Intimation under the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding re-appointment of Secretarial Auditor of the Company

Dear Sir/ Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held today on May 28, 2024, has appointed M/s Manisha Gupta & Associates, Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2024-25.

The details required to be furnished under Regulation 30 of the SEBI LODR read together with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in Annexure 1 attached to this letter.

This intimation shall be available on the website at www.Bervin.com

This is for your information & records please.

Thanking you.

Yours faithfully,

FOR BERVIN INVESTMENT AND LEASING LIMITED

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

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Annexure-1

Disclosures required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Not Applicable (Re-appointment of Secretarial Auditor)
2.	Date of appointment & term of appointment	M/s Manisha Gupta & Associates, Company Secretaries shall be re-appointed as the Secretarial Auditor of the Company w.e.f May 28, 2024, for a term of 1 year for Financial Year 2024-25.
3.	Brief profile (in case of appointment)	M/s Manisha Gupta & Associates, Company Secretaries (having UIN No.: S2005DE877900) is a peer reviewed firm. It consists of team of professionals who are qualified Company Secretaries.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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May 28, 2024

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 531340

Sub: Re-Appointment of Internal Auditor.

Ref: Intimation under the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding re-appointment of Internal Auditor of the Company

Dear Sir/Mam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of directors of the Company in their meeting held on May 28, 2024 has approved the re-appointment of Mr. Manoj Kumar Prajapati as an Internal Auditor of the Company for Financial Year 2024-25.

The details required to be furnished under Regulation 30 of the SEBI LODR read together with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure 1** attached to this letter.

This intimation shall be available on the website at www.Bervin.com.

This is for your information & records please.

Thanking you.

Yours faithfully,

FOR BERVIN INVESTMENT AND LEASING LIMITED

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

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1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Not Applicable (Re-Appointment of Internal Auditor of the Company)
2.	Date of appointment & term of appointment	Mr. Manoj Kumar Prajapati shall be re-appointed as the Internal Auditor of the Company w.e.f May 28, 2024, for a term of 1 year for Financial Year 2024-25.
3.	Brief profile (in case of appointment)	Mr. Manoj Kumar Prajapati is a qualified Chartered Accountant with over 19 years' experience in assignments involving fraud investigation, risk assessment, AML/ KYC review, internal control assessment, vendor due diligence, FCPA due diligence and market intelligence. He specializes in liaisoning with Govt. & regulatory authorities including Income-tax (Investigation & Assessment wing), ED, CBI & SFIO. He has received various appreciation letters from Govt authorities. He has previously worked with Ernst & Young LLP as advisor in their forensic division. Egis Infra Management India Pvt Ltd, DSC Limited, Canara HSBC OBC Life Insurance, Bajaj Allianz General Insurance etc.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable