

# **BERVIN INVESTMENT AND LEASING LIMITED**

CIN: 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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**November 07, 2024**

**BSE Limited**

**Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort Mumbai- 400001  
BSE Security Code – 531340**

Dear Sir / Madam,

**Subject: Outcome of Board Meeting**

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, (as amended), we hereby inform that the Board of Directors of the Company at their Meeting held today i.e. Thursday, November 07, 2024, which commenced at 11:00 A.M. (IST) and concluded at 11:45 A.M. (IST), has inter-alia considered and approved the Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2024.

In this regard, we enclosed herewith the Unaudited Financial Results for the quarter and half year ended on September 30, 2024 together with the Limited Review Report issued by the Statutory Auditors of the Company.

Further, the Board of directors at their meeting held today authorized Mr. S. K Murgai (DIN: 00040348), Non-Executive Director of the Company to sign Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2024.

The above information shall also be made available on Company's website [www.bervin.com](http://www.bervin.com).

Also, an extract of the aforesaid Financial Results shall be published in the newspaper as prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to kindly take the same on your record.

Thanking You,

Yours faithfully,

**FOR BERVIN INVESTMENT AND LEASING LIMITED**

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

**ENCL: As Above**



**Independent Auditor's Review Report on Un-audited Standalone Financial Results for the quarter and half year ended on September 30, 2024 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**

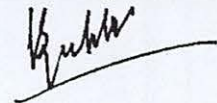
1. We have reviewed the accompanying statement of Un-audited standalone financial results ('the Statement') of Bervin Investment and Leasing Limited ('the Company') for the quarter ended on September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, being submitted 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.



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  
Partner

(M. No: 000429N)

UDIN : 24008311BKCB055563



Place: New Delhi

Date: 07.11.2024



**BERVIN INVESTMENT & LEASING LIMITED**  
**607, ROHIT HOUSE, 3, TOLSTOY MARG, NEW DELHI-110001**  
**CIN : L65993DL1990PLC039397**  
**STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS ON 30.09.2024**

(Amount in Lacs)

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	0.07	0.07
Bank balance other than cash & cash equivalents	57.11	25.12
Loans	47.34	47.34
Investments	5,917.27	5,477.81
Other financial assets	8.15	179.78
Total Financial Assets	6,029.94	5,730.12
<b>Non-Financial Assets</b>		
Current tax assets (Net)	5.89	3.27
Property, Plant and Equipment	0.02	0.02
Other non-financial assets	185.03	185.03
Total Non-Financial Assets	190.94	188.32
<b>Total Assets</b>	<b>6,220.88</b>	<b>5,918.44</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
<b>Payables</b>		
Other Payables		
(a)total outstanding dues of micro enterprises and small enterprises	-	-
(b)total outstanding dues of creditors other than micro enterprises and small enterprises	3.05	3.07
Borrowings (Other than Debt Securities)	1,091.44	1,091.44
Total Financial Liabilities	1,094.49	1,094.51
<b>Non-Financial Liabilities</b>		
Deferred tax liabilities (Net)	719.96	709.33
Other non-financial liabilities	95.45	235.10
Total Non-Financial Liabilities	815.41	944.43
<b>Equity</b>		
Equity Share capital	589.81	589.81
Other Equity	3,721.17	3,289.69
Total Equity	4,310.98	3,879.50
<b>Total Liabilities and Equity</b>	<b>6,220.88</b>	<b>5,918.44</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 07.11.2024
- 3). Figures for the quarter/ Half year ended 30th Sep, 2023 have been regrouped wherever necessary to make them comparable with figures of the current quarter/Half year ended 30th Sep, 2024
- 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  
(Director)**

**(DIN : 00040348)**

Place: New Delhi  
Dated : 07.11.2024





**BERVIN INVESTMENT & LEASING LIMITED**  
**607, ROHIT HOUSE, 3, TOLSTOY MARG, NEW DELHI-110001**  
**CIN : L65993DL1990PLC039397**

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEP 2024**

		Quarter ended			Six Months ended		Year ended
		September 30,	June 30,	September 30,	September 30,	September 30,	March 31,
Particulars		2024	2024	2023	2024	2023	2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Net)	-	-	-	-	-	-
II	Other income	258.92	229.92	26.09	488.84	1,237.22	1,206.84
III	<b>Total Income (I+II)</b>	<b>258.92</b>	<b>229.92</b>	<b>26.09</b>	<b>488.84</b>	<b>1,237.22</b>	<b>1,206.84</b>
	<b>Expenses</b>						
	(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	4.11	3.78	8.22	7.56	15.67
	(e) Finance costs (Bank/Demat Charges)	18.85	17.28	29.32	36.13	73.78	117.15
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses						
	(i) Other Expenses	3.89	4.96	10.30	8.85	13.12	21.00
	(ii) Loss on Investment/ F&O	-	-	92.46	-	92.46	-
	<b>Total expenses</b>	<b>26.85</b>	<b>26.35</b>	<b>135.86</b>	<b>53.20</b>	<b>186.92</b>	<b>153.82</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>232.07</b>	<b>203.57</b>	<b>-109.77</b>	<b>435.64</b>	<b>1,050.30</b>	<b>1,053.02</b>
VI	Extraordinary items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before extraordinary items and tax (V+VI)</b>	<b>232.07</b>	<b>203.57</b>	<b>-109.77</b>	<b>435.64</b>	<b>1,050.30</b>	<b>1,053.02</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VI (-/+ )VIII)</b>	<b>232.07</b>	<b>203.57</b>	<b>-109.77</b>	<b>435.64</b>	<b>1,050.30</b>	<b>1,053.02</b>
X	Tax expense:(I) Current tax expense for current	-	30.00	-	30.00	-	191.37
	(II) Deferred tax	-	-	-	-	-	-
XI	<b>Profit / (Loss) from continuing operations (IX+X)</b>	<b>232.07</b>	<b>173.57</b>	<b>-109.77</b>	<b>405.64</b>	<b>1,050.30</b>	<b>861.65</b>
XII	Profit / (loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>232.07</b>	<b>173.57</b>	<b>-109.77</b>	<b>405.64</b>	<b>1,050.30</b>	<b>861.65</b>
XVI	Balance brought Forward from Previous Year						(+) 814.57
XVII	Unrealised gain or loss on investment that are available for sale.	-	-	-	-	-	(+) <b>1,676.22</b>
	Income Tax relating to item that will not be reclassified	-	-	-	-	-	(+) 1,711.00
XVIII	Income Tax refund/ MAT Credit earlier years	-	-	-	-	-	(-) 498.24
							(+) -
							(+) <b>2,888.98</b>
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	-	-	-	-	-	(31/03/2024)
XXI	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						(+) 3,289.69
							(31/03/2024)
XXII	Earnings per equity share (before extra ordinary items)						
	(Rupees per Equity Share) (not annualised)						
	(1) Basic	(+) 3.93	(+) 2.94	(-) 1.86	6.87	17.81	14.61
	(2) Diluted	(+) 3.93	(+) 2.94	(-) 1.86	6.87	17.81	14.61
XXIII	Earnings per equity share(after extra ordinary items)						
	(Rupees per Equity Share) (not annualised)						
	(1) Basic	(+) 3.93	(+) 2.94	(-) 1.86	6.87	17.81	14.61
	(2) Diluted	(+) 3.93	(+) 2.94	(-) 1.86	6.87	17.81	14.61



# BERVIN INVESTMENT & LEASING LTD.

UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER 2024

Amount in (Lacs)

Particulars	30th Sep 2024	31st March 2024	
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit After Tax and Extraordinary Items	435.64	1,053.02	
<b>Adjusted for :</b>			
Interest & dividend Income	-60.43	-19.69	
Profit on Sale of Investments	-125.62	-3.95	
<b>Operating Profit before working capital changes</b>	<b>249.59</b>	<b>1,029.39</b>	
<b>Adjusted for :</b>			
Current Assets	169.01	-37.32	
Current Liabilities	-139.67	207.61	
<b>(Increase)/Decrease in Net Current Assets</b>	<b>29.34</b>	<b>170.29</b>	
<b>Cash generated from Operations</b>	<b>278.93</b>	<b>1,199.67</b>	
Taxation	-30.00	-191.37	
<b>Cash flow before Extraordinary Items</b>	<b>248.93</b>	<b>1,008.30</b>	
Other Comprehensive Income/ loss	36.46	1,711.00	
<b>Net Cash from Operating activities</b>	<b>285.39</b>	<b>2,719.30</b>	
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>			
Addition to Investment(Net)	-439.46	-628.71	
Profit on Sale of Investments	125.62	3.95	
Interest & dividend Income	60.43	19.69	
<b>Net cash used in Investing Activities</b>	<b>-253.40</b>	<b>-605.07</b>	
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>			
Loan Borrowed ( Net of Repayment)	-	-2,106.68	
Loans Paid (Net of payments)	-	-2.60	
<b>Net cash from Financing Activities</b>	<b>-</b>	<b>-2,104.08</b>	
<b>D Net Increase / (Decrease) in cash and cash Equivalent (A-b+C)</b>	<b>(31.99)</b>	<b>(10.15)</b>	
<b>E Cash and Cash equivalent at the beginning of the year</b>	<b>25.19</b>	<b>15.04</b>	
<b>F Cash and Cash equivalent at end of the year</b>	<b>57.18</b>	<b>25.19</b>	

For and on behalf of Board of Directors

*S.K. Murgai*

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

Place : New Delhi  
Date : 07.11.2024

