

BERVIN INVESTMENT AND LEASING LIMITED

CIN: L65993DL1990PLC039397

Regd. Office: 607, Rohit House, 3, Tolstoy Marg, New Delhi – 110 001

Website: www.bervin.com | Email Id: secretary@bervin.com | Phone No. +91-11-43528248

November 04, 2025

**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. Tuesday, November 04, 2025, which commenced at 12:00 Noon (IST) and concluded at 12:30 P.M. (IST), has inter-alia considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025.

In this regard, we enclose herewith the Unaudited Financial Results for the quarter and half year ended September 30, 2025 and Limited Review Report issued by the Statutory Auditors of the Company.

Further, the Board of directors at their meeting held today authorized Mr. Satish Kumar Murgai (DIN: 00040348), Non-Executive Director of the Company to sign Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2025.

The above information shall also be made available on Company's website www.bervin.com.

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 the Un-audited Standalone Financial Results for the quarter and half year ended on September 30, 2025 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 and half year ended September 30, 2025, 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.
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, as amended, 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



KUMAR AMBOJ & ASSOCIATES
CHARTERED ACCOUNTANTS



201, Aggarwal Chamber, O & P Market,
LSC, Dilshad Garden, Delhi - 110095
Ph. 9899247001, 8700684300

E-mail: caambojkumar@gmail.com, manishbux@yahoo.co.in,

Peer Review Certificate bearing No 021347 valid till 30th June 2028

Our conclusion on the Statement is not modified in respect of the above matter.

For and on behalf of
M/s. Kumar Amboj & Associates,
Chartered Accountants
Firm Regn. No. 020036N

Amboj Kumar
Partner

(M. No: 502910)

UDIN : 25502910BM0INW3574

Place: New Delhi

Date: 04.11.2025

BERVIN INVESTMENT & LEASING LIMITED
607, ROHIT HOUSE, 3, TOLSTOY MARG, NEW DELHI-110001
CIN : L65993DL1990PLC039397
STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS ON 30.09.2025

(Amount in Lacs)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
ASSETS		
Financial Assets		
Cash and cash equivalents	0.07	0.07
Bank balance other than cash & cash equivalents	236.39	88.02
Loans	44.16	44.16
Investments	2,432.92	3,463.21
Other financial assets	41.91	31.35
Total Financial Assets	2,755.45	3,626.81
Non-Financial Assets		
Current tax assets (Net)	0.79	37.05
Property, Plant and Equipment	0.02	0.02
Other non-financial assets	52.87	352.07
Total Non-Financial Assets	53.68	389.14
Total Assets	2,809.13	4,015.95
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Payables		
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	3.11	3.44
Borrowings (Other than Debt Securities)	872.90	872.89
Total Financial Liabilities	876.01	876.33
Non-Financial Liabilities		
Deferred tax liabilities (Net)	28.53	263.91
Other non-financial liabilities	28.53	11.33
Total Non-Financial Liabilities	57.06	275.24
Equity		
Equity Share capital	589.81	589.81
Other Equity	1,286.25	2,274.57
Total Equity	1,876.06	2,864.38
Total Liabilities and Equity	2,809.13	4,015.95

Notes

- 1). The above Unaudited Standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 04th Nov 2025.
- 2). The above Unaudited Standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3). The Company operates mainly in single primary business segment and accordingly there are no separate reportable operating segments as per Ind AS 108 - "Operating Segments".
- 4). Previous Periods' figures have been regrouped wherever necessary.
- 5). No Leasing Business has been undertaken during the quarter.



For and on behalf of
Board of Directors

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

Place: New Delhi
Dated : 04th Nov 2025

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 2025

(Amount in Lacs)								
		Quarter ended			Six Months ended		Year ended	
	Particulars	September 30,	June 30,	September 30,	September 30,	September 30,	March 31,	
		2025	2025	2024	2025	2024	2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations (Net)	-	-	-	-	-	-	
II	Other income	4.76	18.72	258.92	23.48	488.84	29.39	
III	Total Income (I+II)	4.76	18.72	258.92	23.48	488.84	29.39	
	Expenses							
IV	(a) Employee benefits expense	4.44	4.44	4.11	8.88	8.22	17.43	
	(b) Finance costs (Bank/Demat Charges)	14.30	14.15	18.85	28.45	36.13	74.20	
	(c) Other expenses							
	(i) Other Expenses	4.02	3.33	3.89	7.36	8.85	35.71	
	(ii) Loss on Investment/ F&O	(14.42)	1,726.04	-	1,711.61	-	-	
	Total expenses	8.34	1,747.96	26.85	1,756.30	53.20	127.34	
V	Profit before exceptional and extraordinary items and tax (III-IV)	(3.58)	(1,729.24)	232.07	(1,732.82)	435.64	(97.95)	
VI	Extraordinary items	-	-	-	-	-	-	
VII	Profit / (Loss) before extraordinary items and tax (V+VI)	(3.58)	(1,729.24)	232.07	(1,732.82)	435.64	(97.95)	
VIII	Extraordinary items	-	-	-	-	-	-	
IX	Profit before tax (VI (-/+)VIII)	(3.58)	(1,729.24)	232.07	(1,732.82)	435.64	(97.95)	
X	Tax expense:(I) Current tax expense for current year	-	-	-	-	30.00	-	
	(II) Deferred tax	-	-	-	-	-	-	
XI	Profit / (Loss) from continuing operations (IX+X)	(3.58)	(1,729.24)	232.07	(1,732.82)	405.64	(97.95)	
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)	(3.58)	(1,729.24)	232.07	(1,732.82)	405.64	(97.95)	
XVI	Balance brought Forward from Previous Year						(+)	2,716.65
	Other Compaerhasive Income						(+)	2,618.70
XVII	Unrealised gain or loss on investment that are available for sale.				808.32	36.46	(-)	1,529.63
	Income Tax relating to unrealised gain or loss on investment available for sale will not be reclassified				235.38	(10.62)	(+)	445.43
XVIII	Income Tax refund/ MAT Credit earlier years						(+)	167.03
XIX	Transfer to General Reserve				(689.12)	431.48	(+)	1,701.53
XX	Paid up equity share capital (face value of Rs. 10 each)	589.81	589.81	589.81	589.81	589.81		589.81
								(31/03/2025)
XX1	Paid up preference share capital	-	-	-	-	-		-
XXII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						(+)	2,274.57
								(31/03/2025)
XXIII	Earnings per equity share (before extra ordinary items) (Rupees per Equity Share) (not annualised)							
	(1) Basic	(0.06)	(29.32)	3.93	(29.38)	6.87		(1.66)
	(2) Diluted	(0.06)	(29.32)	3.93	(29.38)	6.87		(1.66)
XXIV	Earnings per equity share(after extra ordinary items) (Rupees per Equity Share) (not annualised)							
	(1) Basic	(0.06)	(29.32)	3.93	(29.38)	6.87		(1.66)
	(2) Diluted	(0.06)	(29.32)	3.93	(29.38)	6.87		(1.66)



CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2025

Amount in (Lacs)

Investment & Leasing
New Delhi
Ltd.