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, 2026

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

Dear Sir / Madam,

Subject: Outcome of the Board Meeting

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby inform that the Board of Directors of the Company at their Meeting held today, i.e., Wednesday, November 04, 2026, inter-alia considered and approved the Unaudited Financial Results ("Results") of the Company for the quarter and half-year ended September 30, 2026.

In this regard, we enclose herewith the Unaudited Financial Results for the quarter and half-year ended September 30, 2026, along with the Limited Review Report thereon 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 Un-audited Financial Results of the Company for the quarter and half-year ended on September 30, 2026.

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

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

We request you to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Bervin Investment and Leasing Limited

Kalpana Umakanth

Digitally signed by Kalpana Umakanth
Date: 2026.11.04 11:32:58 +05'30'

Kalpana Umakanth
(Company Secretary)
Membership No. : 6984

Encl: As above

INDIA
TRUST • INTEGRITY • EXCELLENCE

KUMAR AMBOJ & ASSOCIATES
Chartered Accountants
Peer Review Certificate No. 021347
Valid till 30th June 2028

201, Aggarwal Chamber, O B P Market, LSC, Dilshad Garden, Delhi - 110095
Ph: 9899247001, 8700684300
Email: caamboj kumar@gmail.com
manishbux@yahoo.co.in

Independent Auditor's Review Report on the Un-audited Standalone Financial Results for the quarter and half year ended on September 30, 2026 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, 2026, 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.

Kumar Amboj & Associates ★ Chartered Accountants ★ Delhi

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.

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 : 26502910JMTUYO4236
Place: New Delhi
Date: 04.11.2026

BERVIN INVESTMENT & LEASING LIMITED

607, ROHIT HOUSE, 3, TOLSTOY MARG, NEW DELHI-110001

CIN : L65993DL1990PLC039397

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS ON 30.09.2026

(Amount in Lacs)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
Financial Assets		
(a) Cash and cash equivalents	1.67	13.28
(b) Bank balance other than cash & cash equivalents	220.69	226.60
(c) Loans	40.92	40.92
(d) Investments	1,953.97	1,912.74
(e) Other financial assets	6.34	1.17
Total Financial Assets	**2,223.59**	**2,194.71**
Non-Financial Assets		
(a) Current tax assets (Net)	0.69	1.61
(b) Deferred Tax Assets (Net)	35.50	47.50
(c) Property, Plant and Equipment	0.02	0.02
(d) Other non-financial assets	52.88	52.88
Total Non-Financial Assets	**89.09**	**102.01**
Total Assets	**2,312.68**	**2,296.72**
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
(a) Payables		
(A) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4.73	3.65
(b) Borrowings (Other than Debt Securities)	407.73	407.73
Total Financial Liabilities	**412.46**	**411.38**
Non-Financial Liabilities		
(a) Deferred tax liabilities (Net)	-	-
(b) Other non-financial liabilities	14.35	5.63
Total Non-Financial Liabilties	**14.35**	**5.63**
Equity		
(a) Equity Share capital	589.81	589.81
(b) Other Equity	1,296.06	1,289.90
Total Equity	**1,885.87**	**1,879.71**
Total Liabilties and Equity	**2,312.68**	**2,296.72**
	-	-

Notes

1). The above standalone financial results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 4th Nov 2026.

2). The above 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). No Leasing Business has been undertaken during the quarter.

5). Previous year /period figures have been regrouped wherever necessary.

Bervin Investment & Leasing Ltd. New Delhi

For and on behalf of
Board of Directors

S K Murgai

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

Place: New Delhi
Dated : 4th Nov 2026

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 SEPTEMBER 30, 2026

(Amount in Lacs)

	Particulars	Quarter ended			Six Months ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Net)	-	-	-	-	-	-
II	Other income	4.55	4.52	4.76	9.07	23.48	35.15
III	**Total Income (I+II)**	**4.55**	**4.52**	**4.76**	**9.07**	**23.48**	**35.15**
IV	**Expenses**						
	(a) Employee benefits expense	4.77	4.77	4.44	9.54	8.88	18.77
	(b) Finance costs (Bank/Demat Charges)	7.21	7.12	14.30	14.33	28.45	54.31
	(c) Other expenses						
	(i) Other Expenses	4.75	3.51	4.02	8.26	7.36	16.40
	(ii) Loss on Investment/ F&O	-	-	(14.42)	-	1,711.61	1,512.25
	Total expenses	**16.73**	**15.40**	**8.34**	**32.13**	**1,756.30**	**1,601.73**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	(12.19)	(10.88)	(3.58)	(23.06)	(1,732.82)	(1,566.58)
VI	Extraordinary items	-	-	-	-	-	-
VII	**Profit / (Loss) before extraordinary items and tax (V+VI)**	(12.19)	(10.88)	(3.58)	(23.06)	(1,732.82)	(1,566.58)
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit before tax (VI (-/+)VIII)**	(12.19)	(10.88)	(3.58)	(23.06)	(1,732.82)	(1,566.58)
X	Tax expense:(I) Current tax expense for current year	-	-	-	-	-	
	(II) Deferred tax	-	-	-	-	-	-
XI	**Profit / (Loss) from continuing operations (IX+X)**	(12.19)	(10.88)	(3.58)	(23.06)	(1,732.82)	(1,566.58)
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)**	(12.19)	(10.88)	-3.58	(23.06)	(1,732.82)	(1,566.58)
XVI	Balance brought Forward from Previous Year						(+) 1,701.53
	Other Compaerhasive Income						(+) 134.95
XVII	Unrealised gain or loss on investment that are available for sale.				41.23	808.32	(+) 569.69
	Income Tax relating to unrealised gain or loss on investment available for sale will not be reclassified				-12.01	235.38	(-) 165.89
XVIII	Income Tax refund/ MAT Credit earlier years						(+) 178.12
XIX	Transfer to General Reserve						
					6.16	(689.12)	(+) 716.87
XX	Paid up equity share capital (face value of Rs. 10 each)	589.81	589.81	589.81	589.81	589.81	589.81 (31/03/2026)
XX1	Paid up preference share capital	-	-	-	-	-	-
XXII	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						(+) 1,289.90 (31/03/2026)
XXIII	Earnings per equity share (before extra ordinary items) (Rupees per Equity Share) (not annualised)						
	(1) Basic	(0.21)	(0.18)	(0.06)	(0.39)	(29.38)	(26.56)
	(2) Diluted	(0.21)	(0.18)	(0.06)	(0.39)	(29.38)	(26.56)
XXIV	Earnings per equity share(after extra ordinary items) (Rupees per Equity Share) (not annualised)						
	(1) Basic	(0.21)	(0.18)	(0.06)	(0.39)	(29.38)	(26.56)
	(2) Diluted	(0.21)	(0.18)	(0.06)	(0.39)	(29.38)	(26.56)

Bervin Investment & Leasing Ltd. New Delhi

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BERVIN INVESTMENT & LEASING LTD.

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDING SEPTEMBER 30, 2026

Under Indirect Method

Amount in (Lacs)

	Particulars	September 30, 2026	March 31, 2026
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) before Tax	(23.07)	(1,566.58)
	Adjustment on account of :		
	Loss /(Gain) on sale of Investments	-	858.52
	Operating Profit before working capital changes	(23.07)	(708.06)
	Changes in -		
	Other Financial assets	(5.17)	30.19
	Other Non Financial assets	-	299.19
	Other Financial Liabilities	1.08	0.21
	Other Non Financial Liabilities	8.71	(5.69)
	Net Cash generated from Operations	(18.45)	(384.16)
	Income Tax (Paid)/ Refund	0.92	35.43
	Adjustment for Mat	-	(299.19)
	Net Cash generated from Operating Activities (A)	(17.53)	(647.92)
B	Cash flows from Investing activities		
	Net (Purchase)/ Sale of Investment	-	1,261.65
	Net (Purchase)/ encash of Fixed Deposit	5.92	(226.61)
	Net cash Flow from Investing Activities (B)	5.92	1,035.04
C	Cash Flows from Financing activities		
	Loan disbursed (Net of payments)	-	3.24
	Proceed from Borrowings	-	(465.17)
	Net cash from Financing Actitivites (C)	-	(461.93)
	Net Increase /(Decreas) in cash and cash Equivalent (A-b+C)	(11.61)	(74.81)
	Cash and Cash equivalent at the beginning of the year	13.28	88.09
	Cash and Cash equivalent at the End of the year	1.67	13.28
	Cash and Cash equivalent as per above comprise of the following :		
	(i) Cash in Hand	0.07	0.07
	(ii) Balances with Banks (of the nature of cash and cash equivalents)	1.60	13.21
	Balance as per Statement of Cash Flows	1.67	13.28

For and on behalf of Board of Directors
Bervin Investment & Leasing Ltd

S K Murgai

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

Place : New Delhi
Date : 4th Nov 2026

Bervin Investment & Leasing Ltd. New Delhi