

**BRILLIANT PORTFOLIOS LIMITED**

Regd. Office : B - 09, 412, ITL Twin Tower, Netaji Subhash Place, Pitampura, New Delhi - 110088  
CIN NO: L74899DL1994PLC057507, Website: www.brilliantportfolios.com  
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**Statement Of Unaudited Financial Results For The Quarter / Nine Months Ended 31/12/2022**

(Rs. in Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
	<b>Revenue from Operations</b>						
i)	Interest Income	73.69	63.86	56.83	198.80	169.88	230.26
ii)	Dividend	-	0.02	-	0.02	0.01	0.01
iii)	Net Gain on fair value changes	0.37	-	(0.23)	-	0.86	1.34
(I)	<b>Total Revenue from Operations</b>	<b>74.06</b>	<b>63.88</b>	<b>56.60</b>	<b>198.82</b>	<b>170.75</b>	<b>231.61</b>
	<b>Other Income</b>						
a)	Interest on FDR	0.10	0.09	-	0.28	-	0.36
b)	Interest on Income Tax Refund	0.51	0.00	-	1.06	0.99	0.99
d)	Liabilities Written Back	-	-	-	-	-	-
(II)	<b>Total Other Income</b>	<b>0.61</b>	<b>0.09</b>	<b>-</b>	<b>1.34</b>	<b>0.99</b>	<b>1.35</b>
(III)	<b>Total Income (I+II)</b>	<b>74.67</b>	<b>63.97</b>	<b>56.60</b>	<b>200.16</b>	<b>171.74</b>	<b>232.96</b>
(IV)	<b>Expenses</b>						
	Purchase of Stock in Trade	-	-	0.08	-	0.12	0.12
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	(0.08)	-	(0.12)	(0.12)
	Employee Benefit Expenses	2.01	1.74	6.09	5.43	17.26	5.12
	Finance Cost	40.62	37.68	36.11	114.63	108.76	158.48
	Fees and Commission Expenses	0.13	0.18	1.30	5.51	4.92	4.92
	Net Loss on fair value changes	-	0.47	-	0.18	-	-
	Depreciation, Amortization and Impairment	-	-	0.01	-	0.03	0.04
	Other Expenses	5.20	10.55	0.32	21.39	2.84	22.07
	<b>Total Expenses (IV)</b>	<b>47.96</b>	<b>50.62</b>	<b>43.83</b>	<b>147.14</b>	<b>133.81</b>	<b>190.63</b>
(V)	<b>Profit / (Loss) Before Exceptional Items and Tax (III - IV)</b>	<b>26.71</b>	<b>13.35</b>	<b>12.77</b>	<b>53.02</b>	<b>37.93</b>	<b>42.33</b>
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	<b>Profit / (Loss) Before Tax (V-VI)</b>	<b>26.71</b>	<b>13.35</b>	<b>12.77</b>	<b>53.02</b>	<b>37.93</b>	<b>42.33</b>
(VIII)	<b>Tax Expenses</b>						
	Current Tax	6.68	3.53	3.26	13.48	9.28	10.21
	Deferred Tax	0.04	0.05	0.06	0.13	0.18	0.24
(IX)	<b>Profit / (Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>19.99</b>	<b>9.77</b>	<b>9.45</b>	<b>39.41</b>	<b>28.47</b>	<b>31.88</b>
(X)	Profit / (Loss) for the Period from Discontinued Operations	-	-	-	-	-	-
(XI)	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
(XII)	<b>Profit / (Loss) for the Period from Discontinued Operations After Tax (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(XIII)	<b>Profit / (Loss) for the Period (IX+XII)</b>	<b>19.99</b>	<b>9.77</b>	<b>9.45</b>	<b>39.41</b>	<b>28.47</b>	<b>31.88</b>
	<b>Other Comprehensive Income</b>						
	(A) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(B) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(XIV)	<b>Total Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(XV)	<b>Total Comprehensive Income for the Period (XIII+XIV)</b>	<b>19.99</b>	<b>9.77</b>	<b>9.45</b>	<b>39.41</b>	<b>28.47</b>	<b>31.88</b>
(XVI)	<b>Paid-up equity share capital (Face value of Rs. 10/- each)</b>	<b>310.18</b>	<b>310.18</b>	<b>310.18</b>	<b>310.18</b>	<b>310.18</b>	<b>310.18</b>
(XVII)	<b>Earning Per Equity Share (Not Annulised)</b>						
	Basic (Rs.)	0.64	0.31	0.30	1.27	0.92	1.03
	Diluted (Rs.)	0.64	0.31	0.30	1.27	0.92	1.03

- Notes**
- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14/02/2023. The financial results for the quarter and nine months ended December 31, 2022 have been reviewed by the Statutory Auditors of the Company.
  - The financial results have been prepared in accordance with principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as specified in section 133 of the Companies Act, 2013 and the other accounting principles generally accepted in India.
  - The Company is engaged in the business of Non Banking financial business. All other activities revolve around the main business. Further, all activities are carried out within India. As such, there are no other reportable segment as per Ind AS 108 "Operative Segments".
  - The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.



For Brilliant Portfolios Limited  
For and on behalf of the Board of Directors of  
Brilliant Portfolios Limited

Ravi Jain  
Director  
MANAGING DIRECTOR  
(DIN - 02682612)

Place New Delhi  
Date: 14/02/2023

1748/55, IInd Floor, Naiwalan,  
Karol Bagh, New Delhi-110 005

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**Limited Review Report on unaudited financial results of Brilliant Portfolios Limited for the quarter and nine months ended 31st December, 2022 under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
**The Board of Directors of  
Brilliant Portfolios Limited**

We have reviewed the accompanying Statement of unaudited standalone financial results of Brilliant Portfolios Limited ("the Company"), for the quarter and nine months ended 31<sup>st</sup> December, 2022 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

The Company's management is responsible for preparation of the Statement 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, as amended read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ('the RBI') from time to time, applicable to the Company ('the RBI guidelines') and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 requires 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 Standards on Auditing 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.

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 the Ind AS 34 prescribed



under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder 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, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, asset classification, provisioning, to the extent applicable to the Company, and other related matters.

Attention is drawn to the fact that the figures for the Quarter and Nine Months ended December 31, 2022, for the Quarter and Nine Months ended December 31, 2021 as reported in this Statement were reviewed by another auditor who expressed an unmodified conclusion on those financial results dated 12th February, 2022 respectively. Figures for the year ended 31st March, 2022 as reported in this Statement were audited by another auditor who expressed an unmodified opinion on those annual financial results dated 30th May, 2022. My conclusion on the statement is not modified in respect of the above matter.

**For Sanjeev Bhargava & Associates**  
**Chartered Accountants**  
Firm Regn No: 003724N



V K. Gupta  
( Partner )

M. No. – 081647  
UDIN – 23081647BGUOYW6289

Place: New Delhi  
Date: 14/02/2023