

**BRILLIANT PORTFOLIOS LIMITED**

Regd. Office : B - 09, 412, I.T.L. Twin Tower, Netaji Subhash Place, Pitampura, New Delhi - 110088

CIN NO: L74899DL1994PLC057507, Website: www.brilliantportfolios.com

Tel:011-45058963, Email : brilliantportfolios@gmail.com

(Rs. in Lakhs except per share data)

**STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30/06/2019**

S. No.	PARTICULARS	Quarter Ended	
		30.06.2019	30.06.2018
		(Unaudited)	(Unaudited)
	<b>Revenue from Operations</b>		
i)	Interest Income	47.79	42.14
(I)	<b>Total Revenue from Operations</b>	<b>47.79</b>	<b>42.14</b>
(II)	Other Income		
	a) Interest on FDR	0.07	-
	b) Interest on Income tax refund	1.05	0.29
(III)	<b>Total Income (I+II)</b>	<b>48.91</b>	<b>42.43</b>
	<b>Expenses</b>		
i)	Finance Cost	31.06	26.95
ii)	Fees and Commission Expenses	3.55	2.96
iii)	Cost of materials consumed	-	-
iv)	Purchase of Stock in Trade	-	-
v)	Change in inventories of finished goods, work in progress, and stock in trade	-	(0.09)
vi)	Employee benefit expenses	2.94	2.83
vii)	Depreciation, amortization and impairment	0.13	0.33
viii)	Other expenses	0.55	0.56
(IV)	<b>Total Expenses (IV)</b>	<b>38.23</b>	<b>33.54</b>
(V)	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>10.68</b>	<b>8.89</b>
(VI)	Exceptional Items	-	-
(VII)	<b>Profit / (Loss) before tax (V-VI)</b>	<b>10.68</b>	<b>8.89</b>
(VIII)	<b>Tax expenses</b>		
	Current Tax	2.74	1.69
	Deferred Tax	0.05	0.02
	Mat Credit Entitlement	(0.69)	(1.30)
(IX)	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>8.57</b>	<b>8.48</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>
(XIII)	<b>Profit / (Loss) for the period (IX+XII)</b>	<b>8.57</b>	<b>8.48</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>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>8.57</b>	<b>8.48</b>
(XVI)	<b>Earning per equity share (not annulised for quarters)</b>		
	Basic (Rs.)	0.28	0.27
	Diluted (Rs.)	0.28	0.27

**Notes**

- The Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 12/08/2019. The financial results for the quarter ended June 30,2019 have been limited 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
- The Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ("the Act") read with Companies (India Accounting Standard) Rules 2015 (as amended) from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules.



- 4 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".
- 5 Reconciliation of Net Profit after tax as previously reported under Indian GAAP and Ind AS for the quarter ended June 30,2018 is as under:-

Particulars	Amount
Net Profit as per Previous India GAAP	8.48
Other Miscellaneous Adjustments	-
Deferred tax Impact on above adjustments	-
Net Profit for the period under Ind AS	8.48
Other Comprehensive Income / (loss)	-
Total Comprehensive Income as per Ind AS	8.48

The above reconciliation of net profit after tax under Ind AS of the corresponding quarter with net profit reported under previous GAAP has been reported by the management.

- 7 There is a possibility that these quarterly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31,2020 due to changes in financial reporting requirements arising from Ind AS 101.
- 8 The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.
- 9 As per exemption given in para 2.6.1 (iii) of SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, the Ind AS compliant financial results for the preceeding quarter 31st March, 2019 and previous year ended on 31st March, 1961 have not been provided.

Place: New Delhi  
Date: 12/08/2019



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

Ravi Jain  
MANAGING DIRECTOR  
(DIN - 02682612)



**NITIN AGRAWAL & ASSOCIATES**

Chartered Accountant

Plot No. 14, G – 3, Shakti Khand – 2,  
Indrapuram, Ghaziabad – 201014, U.P

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**Independent Auditor's Limited Review Report on Unaudited Quarterly Financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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

I have reviewed the accompanying statement of unaudited financial results ("the Statements") of **M/s Brilliant Portfolios Limited** ("the Company") for the Quarter ended **June 30, 2019**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

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 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. My responsibility is to issue a report on these financial statements based on my review.

I conducted my review of the Statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that the said statement is not prepared, in all material aspects, in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended read with rules issued there under, and any other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 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 Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

**For Nitin Agrawal & Associates**  
**(Chartered Accountant)**

  
**Nitin Agrawal**  
**(Proprietor)**

**M. No. – 412315**

**UDIN – 19412315AAAAAF7894**

**Place: New Delhi**

**Date: 12/08/2019**