

**BRILLIANT PORTFOLIOS LIMITED**

Regd. Office : B 00, 112, ITL Twin Tower, Netaji Subhash Place, Pitampura, New Delhi - 110000  
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 30/06/2020**

S. No.	PARTICULARS	Quarter Ended			Year Ended
		30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)
	<b>Revenue from Operations</b>				
i)	Interest Income	56.09	61.52	47.79	223.37
ii)	Dividend	-	-	-	0.01
(I)	<b>Total Revenue from Operations</b>	<b>56.09</b>	<b>61.52</b>	<b>47.79</b>	<b>223.38</b>
	<b>Other Income</b>				
a)	Interest on FDR	-	0.47	0.07	1.09
b)	Interest on Income Tax Refund	0.79	-	1.05	1.05
(II)	<b>Total Other Income</b>	<b>0.79</b>	<b>0.47</b>	<b>1.12</b>	<b>2.14</b>
(III)	<b>Total Income (I+II)</b>	<b>56.88</b>	<b>61.99</b>	<b>48.91</b>	<b>225.52</b>
(IV)	<b>Expenses</b>				
	Purchase of Stock in Trade	0.04	-	-	-
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	(0.04)	-	-	-
	Employee Benefit Expenses	2.56	2.78	2.94	11.79
	Finance Cost	36.97	31.94	31.06	139.74
	Fees and Commission Expenses	3.54	6.74	3.55	10.30
	Depreciation, Amortization and impairment	0.05	0.12	0.13	0.51
	Other Expenses	0.27	1.31	0.55	4.11
	<b>Total Expenses (IV)</b>	<b>43.39</b>	<b>42.89</b>	<b>38.23</b>	<b>166.45</b>
(V)	<b>Profit / (Loss) Before Exceptional Items and Tax (III - IV)</b>	<b>13.49</b>	<b>19.10</b>	<b>10.68</b>	<b>59.07</b>
(VI)	Exceptional Items	-	-	-	-
(VII)	<b>Profit / (Loss) Before Tax (V-VI)</b>	<b>13.49</b>	<b>19.10</b>	<b>10.68</b>	<b>59.07</b>
(VIII)	<b>Tax Expenses</b>				
	Current Tax	2.10	(0.99)	2.74	9.21
	Deferred Tax	1.43	6.05	(0.64)	6.20
(IX)	<b>Profit / (Loss) for the Period from Continuing Operations (VII-VIII)</b>	<b>9.96</b>	<b>14.04</b>	<b>8.58</b>	<b>43.66</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>
(XIII)	<b>Profit / (Loss) for the Period (IX+XII)</b>	<b>9.96</b>	<b>14.04</b>	<b>8.58</b>	<b>43.66</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>
(XV)	<b>Total Comprehensive Income for the Period (XIII+XIV)</b>	<b>9.96</b>	<b>14.04</b>	<b>8.58</b>	<b>43.66</b>
(XVI)	<b>Earning Per Equity Share (Not Annulised)</b>				
	Basic (Rs.)	0.32	0.45	0.28	1.41
	Diluted (Rs.)	0.32	0.45	0.28	1.41

**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 14/08/2020. The financial results for the quarter ended June 30,2020 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
- 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 extent to which the COVID-19 pandemic will impact the Company's result will depend on future developments, which are highly uncertain, including, among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government - mandated or elected by the Company. Given the uncertainty over the potential macro - economic conditions, the impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions.
- The Figures for the quarter ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2019 which were subject to limited review.
- The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.



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



Place New Delhi  
Date : 14/08/2020

**NITIN AGRAWAL & ASSOCIATES**  
Chartered Accountant  
Plot No. 14, G – 3, Shakti Khand – 2,  
Indrapuram, Ghaziabad – 201014, U.P

**Independent Auditor's 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, 2020**, 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. 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 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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.

I draw attention to Note 4 to the Financial Results in which the Company describes the uncertainties arising from the COVID 19 pandemic.

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

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

  
Nitin Agrawal  
(Proprietor)  
M. No. – 412315  
UDIN – 20412315AAAAAN7628

Place: New Delhi  
Date: 14/08/2020