

BRILLIANT PORTFOLIOS LIMITED

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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2022

(Rs. in Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(refer Note 4)		(refer Note 5)	
	Revenue from Operations				
i)	Interest Income	61.25	60.38	56.22	230.26
ii)	Dividend	-	-	0.01	0.01
iii)	Net Gain on fair value changes	-	0.48	0.23	1.34
(I)	Total Revenue from Operations	61.25	60.86	56.46	231.61
	Other Income				
a)	Interest on FDR	0.09	0.36	-	0.36
b)	Interest on Income Tax Refund	0.55	-	-	0.99
c)	Liabilities Written Back	-	-	-	-
(II)	Total Other Income	0.64	0.36	-	1.35
(III)	Total Income (I+II)	61.89	61.22	56.46	232.96
(IV)	Expenses				
	Purchase of Stock in Trade	-	-	0.04	0.12
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	(0.04)	(0.12)
	Employee Benefit Expenses	1.68	1.36	5.22	5.12
	Finance Cost	36.33	49.72	36.29	158.48
	Fees and Commission Expenses	5.20	-	3.54	4.92
	Net loss on fair value changes	0.08	-	-	-
	Depreciation, Amortization and Impairment	-	0.01	0.01	0.04
	Other Expenses	5.64	5.73	0.97	22.07
	Total Expenses (IV)	48.93	56.82	46.03	190.63
(V)	Profit/ (Loss) Before Exceptional Items and Tax (III - IV)	12.96	4.40	10.43	42.33
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/ (Loss) Before Tax (V-VI)	12.96	4.40	10.43	42.33
(VIII)	Tax Expenses				
	Current Tax	3.27	0.93	2.52	10.21
	Deferred Tax	0.04	0.06	0.06	0.24
(IX)	Profit/ (Loss) for the Period from Continuing Operations (VII-VIII)	9.65	3.41	7.85	31.88
(X)	Profit/ (Loss) for the Period from Discontinued Operations	-	-	-	-
(XI)	Tax Expenses of Discontinued Operations	-	-	-	-
(XII)	Profit/ (Loss) for the Period from Discontinued Operations After Tax (X-XI)	-	-	-	-
(XIII)	Profit/ (Loss) for the Period (IX+XII)	9.65	3.41	7.85	31.88
	Other Comprehensive Income				
	(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)	Total Other Comprehensive Income (A+B)	-	-	-	-
(XV)	Total Comprehensive Income for the Period (XIII+XIV)	9.65	3.41	7.85	31.88
(XVI)	Paid-up equity share capital (Face value of Rs. 10/- each)	310.18	310.18	310.18	310.18
(XVII)	Earning Per Equity Share (Not Annualised for Quarters)				
	Basic (Rs.)	0.31	0.11	0.25	1.03
	Diluted (Rs.)	0.31	0.11	0.25	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 09/08/2022. The Financial results for the quarter ended 30 June, 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.
- 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 for the quarter ended March 31, 2022 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, 2021 which were subject to limited review.
- The Figures for the quarter ended 30 June, 2021 which were subject to limited review by the respective statutory auditors of the company.
- 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
Brilliant Portfolios Limited
For Brilliant Portfolios Limited

Ravi Jain
RAVI JAIN
MANAGING DIRECTOR
(DIN - 02682612)

Place: New Delhi
Date: 09/08/2022

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, 2022**, 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 specified under section 143(10) of the Companies Act, 2013 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.



RAJNI NANDA & ASSOCIATES
Chartered Accountant
H. No. 19/167, 3rd Floor, Sarai Rohilla,
Old Rohtak Road, New Delhi-110035

Attention is drawn to the fact that the figures for the Quarter ended June 30, 2021, for the Quarter ended June 30, 2021 as reported in this Statement were reviewed by another auditor who expressed an unmodified conclusion on those financial results dated 14th August, 2021 respectively. My conclusion on the Statement is not modified in respect of above matter.

For Rajni Nanda & Associates

Chartered Accountants

Firm's registration number – 031891N

Rajni Nanda

(Proprietor)

Membership Number: 538175

UDIN: 22538175AOPLES1611

Place: New Delhi

Date: 09/08/2022