

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

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

(Rs. in Lakhs except per share data)

STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2019

S. No.	PARTICULARS	3 Months Ended			Year Ended	Year Ended
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	Income					
2	Income From Operations	55.73	54.83	59.09	207.52	234.88
3	Other Income	0.70	-	0.85	1.32	1.19
4	Total Income (2+3)	56.43	54.83	59.94	208.84	236.07
5	Expenses					
	(a) Purchase of Stock in Trade	-	-	19.30	-	19.30
	(b) Change in inventories of finished goods, work in progress, and stock in trade	-	-	0.38	(0.08)	0.38
	(c) Employee benefit expenses	2.82	3.00	2.60	11.50	8.00
	(d) Finance Cost	48.42	35.10	38.40	145.56	155.82
	(e) Depreciation and Amortization expenses	0.31	0.30	0.41	1.20	0.95
	(f) Other expenses	2.40	1.29	1.44	8.95	11.53
	Total Expenses	53.95	39.69	62.53	167.13	195.98
6	Profit / (Loss) from operations before exceptional items (4-5)	2.48	15.14	(2.59)	41.71	40.09
7	Exceptional Items	-	-	-	-	-
8	Profit / (Loss) from ordinary activities before tax (6-7)	2.48	15.14	(2.59)	41.71	40.09
9	Tax expenses					
	Current Tax	0.48	2.96	(0.48)	8.01	7.65
	Deferred Tax	0.03	0.04	0.07	0.11	0.59
	Income Tax Adjustments	0.21	-	0.77	0.21	0.77
	Mat Credit Entitlement	0.13	1.06	(7.65)	0.95	(7.65)
10	Net Profit / (Loss) from ordinary activities after tax (8-9)	1.63	11.08	4.70	32.43	38.73
11	Extraordinary items (net of tax expenses)	-	-	-	-	-
12	Net Profit for the period (10-11)	1.63	11.08	4.70	32.43	38.73
13	Paid - up equity share capital (face value of Rs 10/- each)	310.18	310.18	310.18	310.18	310.18
14	Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)	-	-	-	358.15	325.72
15	(i) Earning per share (before extraordinary items) (Rs.)					
	Nominal value of share (Rs.)	10.00	10.00	10.00	10.00	10.00
	(EPS not annualised)					
	(a) Basic	0.05	0.36	0.15	1.05	1.25
	(b) Diluted	0.05	0.36	0.15	1.05	1.25
	(ii) Earning per share (after extraordinary items) (Rs.)					
	Nominal value of share (Rs.)	10.00	10.00	10.00	10.00	10.00
	(EPS not annualised)					
	(a) Basic	0.05	0.36	0.15	1.05	1.25
	(b) Diluted	0.05	0.36	0.15	1.05	1.25

Notes

- The Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 24/05/2019
- The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.
- 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 separate reportable segments as per the provisions of AS 17 on "Segment Reporting".
- The company being a NBFC, IND AS prescribed in section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 is not applicable for the financial year 2018-19.
- The figures for Quarter ended March 31, 2019 and March 31, 2018 are balancing figures between audited figures in respect of financial year to date figures up to the third quarter of the relevant financial year.

FOR AND ON BEHALF OF THE BOARD



STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr. No.	PARTICULARS	AS AT YEAR	AS AT YEAR
		31.03.2019	31.03.2018
A	EQUITY AND LIABILITIES		
1	Shareholders' Fund		
	(a) Share capital	310.18	310.18
	(b) Reserves and Surplus	358.15	325.72
	Sub-Total -Shareholders' funds	668.33	635.90
2	Share Application money pending allotment	-	-
	Minority Interest*	-	-
3	Non-Current Liabilities		
	(a) Long-Term borrowings	223.80	215.80
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other long-term liabilities	541.15	550.55
	(c) Long-term provisions	-	-
	Sub-Total - Non-current liabilities	764.95	766.35
4	Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(c) Other current liabilities	17.87	14.18
	(d) Short term provisions	-	-
	Sub-Total-Current Liabilities	17.87	14.18
	TOTAL- EQUITY AND LIABILITIES	1,451.15	1,416.43
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed assets	1.12	2.32
	(b) Non-current investment	-	-
	(c) Deffered Tax Assets (Net)	1.66	1.76
	(d) Long-term loans and advances	1,261.60	1,262.57
	(e) Other non current assets	-	-
	Sub-Total - Non-current Assets	1,264.38	1,266.65
2	Current Assets		
	(a) Current investments	-	-
	(b) Inventories	0.96	0.88
	(c) Trade receivables	3.33	3.33
	(d) Cash and cash equivalents	48.49	22.09
	(e) Short-terms loans and advances	126.06	119.06
	(f) Other current assets	7.93	4.42
	Sub-Total - Current assets	186.77	149.78
	TOTAL-ASSETS	1,451.15	1,416.43

* Not Applicable



(Handwritten signature)

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

Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Brilliant Portfolios Limited

I have audited the accompanying 'Statement of Financial Results for the quarter ended March 31, 2019 and the year to date results for the period April 1, 2018 to March 31, 2019 of Brilliant Portfolios Limited ('the Company') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the Company's management. My responsibility is to express an opinion on these financial results based on my audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

I conducted my audit in accordance with the auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. I believe that my audit provides a reasonable basis for my opinion.

In my opinion and to the best of my information and according to the explanations given to me these quarterly financial results as well as the year to date results:

- (i) Have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2019 as well as the year to date result for the period from April 1, 2018 to March 31, 2019.

Further, I report that the figures for the quarter ended March 31, 2019 represent the derived figures between audited figures in respect of the financial year ended March 31, 2019 and the published year to date figures upto December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subject to limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Nitin Agrawal & Associates
(Chartered Accountants)
FRN: 015541C


Nitin Agrawal
(Proprietor)
M.No. 412315

Place: New Delhi
Date: 24/05/2019