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

Statement Of Unaudited Financial Results For The Quarter / Half Year Ended 30/09/2021

	Statement Of Unaudited Financial Results Fo				Hallie	ar Ended	Year	e data) Ended 3,2021
-		Q	uarter Ended	1 00 2020	30.09.2021	30.09.2020		
		30.09.2021	20 00 2021	30.05.2020		(Unaudited)	(Auc	dited)
.	PARTICULARS	(Unaudited)	(Unaudited)	(Unaudited)	(Olladares)			
0.		(Ollaudited)			113.05	112.81		230.30
		56.83	56.22	56.72	0.01			0.01
	Revenue from Operations	50.00	0.01	0.01	1.09		3	3.14
)	Interest Income	- 0.00	0.23	3.63			5	233.45
1	Dividend	0.86	56.46		114.15)		
i)	Net Gain on fair value changes	57.69	30.75			0.0	3	0.54
1)	Total Revenue from Operations			0,08	-	0.7		0.79
_	Other Income				0.9	9 0.7	-	4.56
	a) Interest on FDR	0.99		-	-		7	5.89
	b) Interest on Income Tax Refund		-	0.08	0.9	9 0.8		239.34
-	d) Liabilities Written Back	0.99	-	20.4		4 117.3	2	235.54
11	Total Other Income	58.68	56.4	5 60.4			-	0.04
1)	Total Income (I+II)			4	0.0	4 0.0		
11)	Total income (1-11)	(4)	0.0	4	(0.0)4)	(0.04)
V)	Expenses Purchase of Stock in Trade Purchase of Stock in Trade	12	(0.0)	4)			15	18.03
_	Purchase of Stock in Trade Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	5.95	5.2	2 3.8	70.0		37	161.44
	Change in Inventories of Finances	36.36		9 36.7	0.1	,,,		5.53
	Employee Benefit Expenses	0.08		4 1.9	0	32	-	0.22
	Finance Cost	0.01		0.0	0	02	20	8.10
	Fees and Commission Expenses	1.55	(L)			02		193.32
	Depreciation, Amortization and Impairment	43.95			4 89.	30		46.02
	Other Expenses		10		0 25.	16 25.	33	
	Total Expenses (IV)	14.73	10.	The second second			20	46.02
V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)		-	1000000	25	.16 25	.39	40.02
VIIN	LExecutional Items	14.7	3 10.	43			_	10.40
VIII	Profit / (Loss) Before Tax (V-VI)		-	52 2.	97 6	.02	.07	
/III	Tax Expenses	3.5		02	29 0	.12	.72	1.8
ш	Current Tax	0.0	0	00	20	.02 18	3.60	33.7
-	Deferred Tax Continuing Operations (VII-VIII)	11.1		.00	04		-	-
IVI							-	-
		-					NAC	
X)	Tax Expenses of Discontinued Operations Tax Expenses of Discontinued Operations After Tax (X-XI)	-				The state of the s	8.60	33.7
XI)	Tax Expenses of Discontinued Operations Profit / (Loss) for the Period from Discontinued Operations After Tax (X-XI) Profit / (Loss) for the Period (IX+XII)	11.1	7	.85 8	.64	9.02 1	0.00	-
XII)	Profit / (Loss) for the Period (IX+XII)						10	
(XIII	Profit / (Loss) for the remove	-		-	-	•	-	-
	Other Comprehensive Income (A) Items that will not be reclassified to Profit or Loss (B) Items that will not be reclassified to Profit or Loss				-	-	-	
	(A) Items that will not be reclassified to Profit or Loss				-	-	-	
	(A) Items that will not be reclassified to Profit of Loss (B) Income Tax relating to Items that will not be reclassified to Profit or Loss (B) Income Tax relating to Items (A+B)		100	7.85	3.64	9.02	18.60	33.
IV	Total Other Comprehensive Income (A+B)	11.	1/	.00				
(V	Total Other Comprehensive Income (X-S) Total Comprehensive Income for the Period (XIII+XIV)		-	24	0.18 3	10.18 3	10.18	310
Vanish .		310.	18 31	0.18 31	0.10			
()//	Paid-up equity share capital (Face value of Rs. 10/- each)							
						0.04	0.60	
0.0	Earning Per Equity Share (Not Annulised)	0	.36	0.25	0.28	0.61		
W	Earning Fel Lydry Office		.36	0.25	0.28	0.61	0.60	
	Basic (Rs.) Diluted (Rs.)	U						

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 11/11/2021. The financial results for the quarter and half year ended September 30,2021 have been reveiwed by the Statutory Auditors of the Company. Notes
- 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 uncertainity 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.
- In terms of the requirement as per RBI notification no. RBI/2019-20/170 DOR (NBFC).CC.PD.No.109/22.10.106/2019-20 dated 13 March 2020 on implementation of Indian Accounting Standards, Non Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the company exceeds the total provision required under IRACP (including standard asset provisioning), as at 30 September 2021 and accordingly, no amount is required to be transferred to Impairment reserve.
- 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 Pontions Limited

MANAGING DIRECTOR (DIN - 02682612)



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

Unaudited Statement Of Assets And Liabilities As At 30th September, 2021

(Rs. In Lakhs)

Sr. No.	PARTICULARS	As at September 30, 2021	As at March 31, 2021 (Audited)	
		(Unaudited)		
	ASSETS			
1	Financial Assets			
	(a) Cash and Cash Equivalents	8.69	22.04	
	(b) Bank Balances Other Than (A) Above	6.67	6.67	
45	(c) Receivables			
	(i) Trade Receivables			
	(d) Loans	1,655.05	1,655.76	
	(e) Other Financial Assets	15.47	12.82	
2	Non-Financial Assets			
	(a) Inventories	5.28	4.15	
Troit.	(b) Current Tax Assets (Net)	5.26	7.27	
	(c) Deferred Tax Assets (Net)	1.12	1.24	
	(d) Property, Plant and Equipment	0.37	0.39	
- 1	(e) Other Non Financial Assets	1,242.77	1,242.1	
	TOTAL-ASSETS	2,940.68	2,952.5	
TH				
	LIABILITIES AND EQUITY			
	LIABILITIES		A TOTAL OF THE PARTY	
1	Fiancial Liabilities			
	(a) Payables	-	0.0	
	(b) Borrowings (Other Than Debt Securities)	1,591.56		
	(c) Other Financial Liabilities	261.48	239.	
2	Non-Fiancial Liabilities			
	(a) Other Non-Financial Liabilities	322.90	348.	
	EQUITY			
	(a) Equity Share Capital	310.18	200	
	(b) Other Equity	454.56	6 435	
	TOTAL-LIABILITIES AND EQUITY	2,940.68	8 2,952	

For and on behalf of the Board of Directors of

For Brilliant Portfolios Limited

Place: New Delhi Date: 11/11/2021

MANAGING DIRECTO (DIN - 0268261)

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

Unaudited Cash Flow Statement for the half year ended 30th September, 2021

Profit Before Tax Adjustments for 0.02	Particulars	As at September 30, 2021	As at September 30, 2020	
Profit Before Tax Adjustments for 0.02		(Unaudited)	(Unaudited)	
Profit Before Tax Adjustments for: Depreciation & Amortisation Provision for standard assets Net gain on fair value change Operating Profit / (Loss) before Working Capital Changes Working Capital Changes Loans	Cash Flows from Operating Activities	25 16	25 39	
Depreciation & Amortisation	Profit Before Tax	25.10	20.00	
Depreciation & Amortisation Provision for standard assets Net gain on fair value change Operating Profit / (Loss) before Working Capital Changes Working Capital Changes Loans Loans Unventories Other Financial Assets Other Non- Financial Assets Other Non- Financial Liabilities Other Bank Balances Trade Payables & Contract Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Non- Financial Liabilities Other Work Balances Income Tax Paid (Net of Refund) Other Financial Liabilities (25.20) Other Non- Financial Liabilities (26.20) Other Non- Financial Liabilities (26.20) O	Adjustments for:	0.02	0.11	
(1.09)	Depreciation & Amortisation	0.02		
Net gain on fair value change Operating Profit / (Loss) before Working Capital Changes Working Capital Changes Loans Inventories Other Financial Assets Other Non- Financial Assets Other Ron- Financial Liabilities Other Financial Liabilities (0.01) Other Financial Liabilities (22.36 Other Non- Financial Liabilities (0.01) Other Financial Liabilities (25.20) Other Non- Financial Liabilities (25.20) Other Non- Financial Liabilities (25.20) Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Cash Flow from / (used in) Operating Activities Cash Flows from Financing Activities Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Cash and Cash Equivalents at the end of the period Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tatal Cash and Cash Equivalents Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	Provision for standard assets	(4.00)		
Working Capital Changes Loans (0.04) (0.04) (1.02) Other Financial Assets (1.02) Other Non- Financial Assets (1.02) Other Bank Balances Trade Payables & Contract Liabilities (2.36) (1.02) Other Financial Liabilities (1.01) - 0.01 Other Financial Liabilities (2.36) (1.02) Other Non- Financial Liabilities (2.36) (1.16) Other Non- Financial Liabilities (2.36) (1.17) Other Financial Liabilities (2.36) (1.17) Cash Flow used in Operations Before Tax (2.59) (2.59) (2.17) Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities (2.36) (1.18) Net Cash Flow from / (used in) Investing Activities (2.38) (2.30) (4.18) Net Cash Flow from / (used in) Financing Activities (2.30) (4.18) Net Cash Flow from / (used in) Financing Activities (2.30) (4.18) Net Increase in Cash and Cash Equivalents (2.30) (4.18) Cash and Cash Equivalents at the end of the period (2.30) (2.04) (2.65) Cash and Cash Equivalents at the end of the period (2.30) (2.30) (2.30) Components of Cash and Cash Equivalents (2.30) (3.35) (3.35) Components of Cash and Cash Equivalents (2.30) (3.35) (3.35) (3.34) (3.4) Current Accounts (2.30) (3.35) (3.35) (3.34) (3.4) (3.35) (3.35) (3.35) (3.36) (3.35) (3.35) (3.36) (3.35) (3.35) (3.36) (3.35) (3.35) (3.37) (3.36) (3.35) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38) (3.36) (3.36) (3.38	Net gain on fair value change			
Loans		24.09	25.99	
Loans Inventories (0.04) (0.04) Other Financial Assets Other Non- Financial Assets Other Bank Balances Trade Payables & Contract Liabilities Other Financial Liabilities Other Financial Liabilities Other Non- Financial Robert Non- F	Working Capital Changes	0.71		
Inventories (2.65) (4.63) Other Financial Assets (2.65) (4.63) Other Non- Financial Assets (1.02) Other Bank Balances (0.01) 0.01 Other Financial Liabilities (2.36) (1.02) Other Financial Liabilities (2.36) (1.16) Other Non- Financial Liabilities (25.20) (11.79) Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) 11.28 (4.24) Net Cash Flow from / (used in) Operating Activities 14.65 33.61 Net Cash flow from / (used in) Investing Activities 14.65 33.61 Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Cash flow from / (used in) Financing Activities (13.35) (8.19) Cash and Cash Equivalents at the beginning of the period (28.00) (28.00) (28.00) Cash and Cash Equivalents at the end of the period (28.00) (28.00) Cash and Cash Equivalents at the end of the period (28.00) (28.00) (28.00) Cash and Cash Equivalents at the end of the period (28.00) (28.00) (28.00) (28.00) (28.00) Cash and Cash Equivalents at the end of the period (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.00) (28.0	Loans		(0.04)	
Other Non- Financial Assets Other Bank Balances Trade Payables & Contract Liabilities Other Financial Liabilities Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Cash Flows from Financing Activities Cash Flows from Financing Activities Cash Flow from / (used in) Investing Activities Cash Flow from / (used in) Financing Activities Cash Flow from / (used in) Financing Activities Cash Flow from / (used in) Financing Activities Net Cash flow from / (used in) Financing Activities Cash Flow from / (used in) Financing Activities Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tatal Cash and Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents Cash Cash Equivalents Cash Cash Equivalents Cash Equivalents Cash Cash Cash Equivalents Cash Cash Cash Equivalents Cash Cash Cash Equivalents Cash Cash Cash Cash Cash Cash Cash Cash	Inventories	1 N S V S L S S		
Other Bank Balances Trade Payables & Contract Liabilities Other Non- Financial Liabilities Other Non- Financial Liabilities Other Non- Financial Liabilities Other Non- Financial Liabilities Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Net Cash flow from / (used in) Financing Activities Cash Flow from / (used in) Financing Activities Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Cash and Cash Equivalents at the end of the period Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tatal Cash and Cash Equivalents Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	Other Financial Assets			
Other Bank Balances Trade Payables & Contract Liabilities Other Non- Financial Liabilities Other Non- Financial Liabilities Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Cash Flows from Financing Activities Cash Flow from / (used in) Financing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80 Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Letal Cash and Cash Equivalents Letal Cash Equivalents Cash Equivalents 10.01 10.01 10.01 11.28 12.36 10.16 (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (11.79) (25.20) (12.20) (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00	Other Non- Financial Assets	6.67	1000	
Trade Payables & Contract Liabilities Other Financial Liabilities Other Non- Financial Liabilities Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80 Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Letal Cash Equivalents Total Cash Equivalents Cash Cash Cash Cash Equivalents Cash Cash Cash Cash Cash Cash Cash Ca		(0.04)		
Other Non- Financial Liablities Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Net Cash flow from / (used in) Investing Activities Cash Flows from Financing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Let al Cash and Cash Equivalents Let al Cash and Cash				
Cash Flows used in Operations Before Tax Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tatal Cash and Cash Equivalents Let Cash and Cash Equivalents Cash and Cash Equivalents Let Cash and Cash Equivalents Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months		Contract to the contract to th		
Less: Income Tax Paid (Net of Refund) Net Cash Flow from / (used in) Operating Activities Net Cash flow from / (used in) Investing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tatal Cash and Cash Equivalents Cash and Cash Equivalents 11.28 (4.24 14.65 33.61 14.65 33.61 (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (28.00) (41.80 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19 (38.19				
Net Cash Flow from / (used in) Operating Activities Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tetal Cash and Cash Equivalents Tetal Cash and Cash Equiva	Cash Flows used in Operations Before Tax	10.100.000		
Net Cash Flow from / (used in) Investing Activities Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80 Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tetal Cosh and Cash Equivalents				
Cash Flows from Financing Activities Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period 22.04 26.65 Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tetal Cash and Cash Equivalents	Net Cash Flow from / (used in) Operating Activities	14.65	33.61	
Borrowings other than Debt Securities Issued / (Repaid) Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tetal Cash and Cash Equivalents	Net Cash flow from / (used in) Investing Activities		-/-	
Net Cash flow from / (used in) Financing Activities (28.00) (41.80) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tetal Cash and Cash Equivalents Cash and Cash Equivalents 5.35 15.05 15.05	Cash Flows from Financing Activities			
Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Tetal Cash and Cash Equivalents (13.35) (8.19 22.04 26.65 3.34 3.47 3.47 3.50 5.35 15.08				
Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Total Cash and Cash Equivalents	Net Cash flow from / (used in) Financing Activities	(28.00)	(41.80)	
Cash and Cash Equivalents at the end of the period Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Total Cash and Cash Equivalents	Net Increase in Cash and Cash Equivalents	(13.35)	(8.19)	
Components of Cash and Cash Equivalents Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Total Cash and Cash Equivalents	Cash and Cash Equivalents at the beginning of the period	22.04	26.65	
Cash on Hand Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Total Cash and Cash Equivalents	Cash and Cash Equivalents at the end of the period	8.69	18.46	
Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Total Cash and Cash Equivalents	Components of Cash and Cash Equivalents			
Balances with Banks In Current Accounts Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Total Cash and Cash Equivalents		3.34	3.41	
Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	Balances with Banks		0.41	
Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	In Current Accounts	5 35	15.05	
Total Cook and Cook Equivalents	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5.55	15.05	
		9.60	18.46	

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

For Brilliant Portfolios Eimited

RAVI JAIN MANAGING DIRECTOR

Place: New Delhi Date: 11/11/2021

RAJNI NANDA & ASSOCIATES

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

Independent Auditor's Review Report on Unaudited Quarterly / Half Yearly 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 and Half Year ended September 30, 2021, 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 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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.

Attention is drawn to the fact that the figures for the quarter ended 30th June, 2021 and for the quarter and six months ended 30th September, 2020 as reported in this Statement were reviewed by another auditor who expressed an unmodified conclusion on those financial results dated 14th August, 2021 and 12th November, 2020 respectively. Figures for the year ended 31st March, 2021 as reported in this



RAJNI NANDA & ASSOCIATES

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

Statement were audited by another auditor who expressed an unmodified opinion on those annual financial results dated 30th June, 2021. My conclusion on the statement is not modified in respect of the above matter.

For Rajni Nanda & Associates (Chartered Accountant)

Rajni Nanda (Proprietor)

M. No. - 538175

UDIN - 21538175AAAAAA2865

Place: New Delhi Date: 11/11/2021