

BRILLIANT PORTFOLIOS LIMITED

Regd. Office : B - 09, 412, IITL 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 30/09/2022

(Rs. in Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
i)	Interest Income	63.86	61.25	56.83	125.11	113.05	230.26
ii)	Dividend	0.02	-	-	0.02	0.01	0.01
iii)	Net Gain on fair value changes	-	-	0.86	-	1.09	1.34
(I)	Total Revenue from Operations	63.88	61.25	57.69	125.13	114.15	231.61
	Other Income						
a)	Interest on FDR	0.09	0.09	-	0.18	-	0.36
b)	Interest on Income Tax Refund	0.00	0.55	0.99	0.55	0.99	0.99
d)	Liabilities Written Back	-	-	-	-	-	-
(II)	Total Other Income	0.09	0.64	0.99	0.73	0.99	1.35
(III)	Total Income (I+II)	63.97	61.89	58.68	125.86	115.14	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	1.74	1.68	5.95	3.42	11.17	5.12
	Finance Cost	37.68	36.33	36.36	74.01	72.65	158.48
	Fees and Commission Expenses	0.18	5.20	0.08	5.38	3.62	4.92
	Net Loss on fair value changes	0.47	0.08	-	0.55	-	-
	Depreciation, Amortization and Impairment	-	-	0.01	-	0.02	0.04
	Other Expenses	10.55	5.64	1.55	16.19	2.52	22.07
	Total Expenses (IV)	50.62	48.93	43.95	99.55	89.98	190.63
(V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)	13.35	12.96	14.73	26.31	25.16	42.33
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit / (Loss) Before Tax (V-VI)	13.35	12.96	14.73	26.31	25.16	42.33
(VIII)	Tax Expenses						
	Current Tax	3.53	3.27	3.50	6.80	6.02	10.21
	Deferred Tax	0.05	0.04	0.06	0.09	0.12	0.24
(IX)	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	9.77	9.65	11.17	19.42	19.02	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)	9.77	9.65	11.17	19.42	19.02	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)	9.77	9.65	11.17	19.42	19.02	31.88
(XVI)	Paid-up equity share capital (Face value of Rs. 10/- each)	310.18	310.18	310.18	310.18	310.18	310.18
(XVII)	Earning Per Equity Share (Not Annulised)						
	Basic (Rs.)	0.31	0.31	0.36	0.63	0.61	1.03
	Diluted (Rs.)	0.31	0.31	0.36	0.63	0.61	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 14/11/2022. The financial results for the quarter and half year ended September 30, 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 and the other accounting principles generally accepted in India.
- 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".
- On November 12, 2021, Reserve Bank of India issued circular clarifying certain aspects of Income Recognition, Asset Classification and Provisioning (IRACP) norms. Vide Circular No. DOR.STR.REC.85/21.04.048/2021-22 dated February 15, 2022, the Reserve Bank of India had granted time till September 30, 2022 to implement the revised IRACP norms. The Company has accordingly implemented the revised IRACP norms with effect from September 30, 2022. The Company continues to hold loan loss provisions as per existing Expected Credit Loss (ECL) policy and maintains adequate ECL provision as per Ind AS 109, which are higher than the minimum provision stipulated in the IRACP norms.
- 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 Portfolios Limited



D. RAJESH
MANAGING DIRECTOR
(DIN - 02682612)

Place New Delhi
Date: 14/11/2022

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Unaudited Statement Of Assets And Liabilities As At 30th September, 2022

(Rs. In Lakhs)

Sr. No.	PARTICULARS	As at September 30, 2022	As at March 31, 2022
		(Unaudited)	(Audited)
	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	59.56	13.27
	(b) Bank Balances Other Than (A) Above	7.22	7.03
	(c) Receivables		
	(i) Trade Receivables	-	-
	(d) Loans	1,853.52	1,654.29
	(e) Other Financial Assets	23.03	13.75
2	Non-Financial Assets		
	(a) Inventories	5.06	5.61
	(b) Current Tax Assets (Net)	5.69	12.77
	(c) Deferred Tax Assets (Net)	0.91	1.00
	(d) Property, Plant and Equipment	0.35	0.35
	(e) Other Non Financial Assets	1,245.30	1,240.17
	TOTAL-ASSETS	3,200.64	2,948.24
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Fiancial Liabilities		
	(a) Payables	0.01	-
	(b) Borrowings (Other Than Debt Securities)	1,705.50	1,529.50
	(c) Other Financial Liabilities	290.10	297.34
2	Non-Fiancial Liabilities		
	(a) Other Non-Financial Liabilities	408.02	343.81
	EQUITY		
	(a) Equity Share Capital	310.18	310.18
	(b) Other Equity	486.83	467.41
	TOTAL-LIABILITIES AND EQUITY	3,200.64	2,948.24

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

For Brilliant Portfolios Limited

Ravi Jain

RAVI JAIN

MANAGING DIRECTOR

(DIN - 02682612)

Place: New Delhi

Date: 14/11/2022



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Unaudited Cash Flow Statement for the half year ended 30th September, 2022

Particulars	As at September 30, 2022	As at September 30, 2021
	(Unaudited)	(Unaudited)
Cash Flows from Operating Activities		
Profit Before Tax	26.31	25.16
Adjustments for:		
Depreciation & Amortisation	-	0.02
Provision for standard assets	0.51	-
Net Loss / (Gain) on fair value change	0.54	(1.09)
Operating Profit / (Loss) before Working Capital Changes	27.36	24.09
Working Capital Changes		
Loans	(199.22)	0.71
Inventories	-	(0.04)
Other Financial Assets	(9.28)	(2.65)
Other Non- Financial Assets	7.63	6.67
Other Bank Balances	(0.18)	-
Trade Payables & Contract Liabilities	0.01	(0.01)
Other Financial Liabilities	(7.24)	22.36
Other Non- Financial Liabilities	63.70	(25.20)
Cash Flows used in Operations Before Tax	(117.22)	25.93
Less: Income Tax Paid (Net of Refund)	12.49	11.28
Net Cash Flow from / (used in) Operating Activities	(129.71)	14.65
Net Cash flow from / (used in) Investing Activities	-	-
Cash Flows from Financing Activities		
Borrowings other than Debt Securities Issued / (Repaid)	176.00	(28.00)
Net Cash flow from / (used in) Financing Activities	176.00	(28.00)
Net Increase in Cash and Cash Equivalents	46.29	(13.35)
Cash and Cash Equivalents at the beginning of the period	13.27	22.04
Cash and Cash Equivalents at the end of the period	59.56	8.69
Components of Cash and Cash Equivalents		
Cash on Hand	3.34	3.34
Balances with Banks		
In Current Accounts	56.22	5.35
Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	-	-
Total Cash and Cash Equivalents	59.56	8.69

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



Ravi Jain

Director
RAVI JAIN

MANAGING DIRECTOR
(DIN - 02682612)

Place: New Delhi

Date: 14/11/2022

1748/55, IInd Floor, Naiwalan,
Karol Bagh, New Delhi-110 005

Ph. : 28757260
Telefax : 28755297

Limited Review Report on unaudited financial results of Brilliant Portfolios Limited for the quarter and half year ended 30th September, 2022 under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To the Board of Directors of
Brilliant Portfolios Limited**

We have reviewed the accompanying Statement of unaudited standalone financial results of Brilliant Portfolios Limited ('the NBFC'), for the quarter and half year ended 30th September, 2022 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

The NBFC's management is responsible for preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ('the RBI') from time to time, applicable to the NBFC ('the RBI guidelines') and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 prescribed



under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder 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, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, asset classification, provisioning, to the extent applicable to the NBFC, and other related matters.

Attention is drawn to the fact that the figures for the quarter ended 30th June, 2022 and for the quarter and six months ended 30th September, 2021 as reported in this Statement were reviewed by another auditor who expressed an unmodified conclusion on those financial results dated 9th August, 2022 and 11th November, 2021 respectively. Figures for the year ended 31st March, 2022 as reported in this Statement were audited by another auditor who expressed an unmodified opinion on those annual financial results dated 30th May, 2022. Our conclusion on the statement is not modified in respect of the above matter.

For Sanjeev Bhargava & Associates
Chartered Accountants
Firm Regn No : 003724N


V K. Gupta
(Partner)

M. No. – 081647
UDIN – 22081647BCZZPQ9109

Place: New Delhi
Date: 14/11/2022