	BRILLIANT POR Regd. Office : B - 09, 412, ITL Twin Tower, Neta CIN NO: L74899DL1994PLC057507, Tel:011-45058963, Email : b	ji Subhash Pla Website: www	ce, Pitampura brilliantportfo	olios.com	110088			
	Statement Of Unaudited Financial Results I	For The Quart	er / Half Yea	r Ended 30/0	9/2022			
					(Rs. in L	akhs except pe	er share data	
c		G	uarter Ended		Half Year Ended		Year Ended	
S. No.	PARTICULARS	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
NO.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	Revenue fron Operations							
i)	Interest Incone	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 far value changes			0.86		1.09	1.34	
(1)	Total Revenue from Operations	63.88	61.25	57.69	125.13	114.15	231.61	
	Other Income							
_	a) Interest onFDR	0.09	0.09		0.18	×	0.36	
	b) Interest on ncome Tax Refund	0.00	0.55	0.99	0.55	0.99	0.99	
	d) Liabilities Viritten Back	-	-				-	
	Total Other Income	0.09	0.64	0.99	0.73	0.99	1.35	
	Total Income(I+II)	63.97	61.89	58.68	125.86	115.14	232.96	
(IV)	Expenses							
	Purchase of Sock in Trade		-		-	0.04	0.12	
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade		-			(0.04)	(0.12)	
	Employee Berefit 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 far 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	
10.000	Total Expenses (IV)	50.62	48.93	43.95	99.55	89.98	190.63	
1	Profit / (Loss)Before Exceptional Items and Tax (III - IV)	13.35	12.96	14.73	26.31	25.16	42.33	
	Exceptional Items	-	-	-	-	-	-	
	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	
	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	9.77	9.65	11.17	19.42	19.02	31.88	
_	Profit / (Loss) for the Period from Discontinued Operations	-	-	-	-	-	18	
	Tax Expenses of Discontinued Operations	-		-	-	-	-	
	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	-	-	-	-	-	-	
	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

1 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 guarter and half year ended September 30,2022 have been reveiwed by the Statutory Auditors of the Company.

2 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.

3 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".

4 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.

5 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 Brilliant Portfolios Limited DIRAVIDAIN MANAGING DIRECTOR (DIN - 02682612)

Unaudited Statement Of Assets And Liabilities	As At 30th September, 2022	(Rs. In Lakhs
PARTICULARS	As at September 30, 2022	As at March 31 2022
	(Unaudited)	(Audited)
ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	59.56	13.27
	the second se	7.03
	1	1.00
	-	
	1 853 52	1,654.29
		13.75
	20.00	10.10
Non-Financial Assets		
	5.06	5.6
		12.7
	and the second	1.0
	and the second se	0.3
		1,240.1
	1,243.50	1,240.1
TOTAL-ASSETS	3 200 64	2,948.24
	5,200.04	2,540.24
LIABILITIES AND EQUITY		
	0.01	
		1,529.5
		297.3
	200.10	201.0
Non-Fiancial Liabilities		
	408.02	343.81
		0.010
EQUITY		
(a) Equity Share Capital	310.18	310.18
(b) Other Equity	486.83	467.4
	Unaudited Statement Of Assets And Liabilities PARTICULARS ASSETS Financial Assets (a) Cash and Cash Equivalents (b) Bank Balances Other Than (A) Above (c) Receivables (i) Trade Receivables (i) Trade Receivables (d) Loans (e) Other Financial Assets (a) Inventories (b) Current Tax Assets (Net) (c) Deferred Tax Assets (Net) (c) Deferred Tax Assets (Net) (d) Property, Plant and Equipment (e) Other Non Financial Assets TOTAL-ASSETS LIABILITIES AND EQUITY LIABILITIES Fiancial Liabilities (a) Payables (b) Borrowings (Other Than Debt Securities) (c) Other Financial Liabilities (a) Other Non-Financial Liabilities (a) Other Non-Financial Liabilities (a) Other Non-Financial Liabilities (a) Other Non-Financial Liabilities (b) Borrowings (Other Than Debt Securities) (c) Other Financial Liabilities (c) Other Non-Financial Liabilities	ASSETS       (Unaudited)         Financial Assets       59.56         (a) Cash and Cash Equivalents       59.56         (b) Bank Balances Other Than (A) Above       7.22         (c) Receivables       7.22         (d) Loans       1,853.52         (e) Other Financial Assets       23.03         Non-Financial Assets       5.06         (b) Current Tax Assets (Net)       5.69         (c) Deferred Tax Assets (Net)       0.91         (d) Property, Plant and Equipment       0.35         (e) Other Non Financial Assets       1,245.30         TOTAL-ASSETS       3,200.64         LIABILITIES       5         Fiancial Liabilities       0.01         (b) Borrowings (Other Than Debt Securities)       1,705.50         (c) Other Financial Liabilities       290.10         TOTAL-ASSETS       408.02

Place: New Delhi Date: 14/11/2022



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

Cash Flows from Operating Activities       26.31       25.11         Profit Before Tax       26.31       25.11         Adjustments for:       0.00       200         Provision for standard assets       0.51       -         Operating Profit / (Loss) before Working Capital Changes       0.51       -         Operating Profit / (Loss) before Working Capital Changes       0.54       (1.0)         Operating Profit / (Loss) before Working Capital Changes       0.54       (0.0)         Other Financial Assets       (199.22)       0.7         Other Financial Assets       7.63       6.66         Other Financial Assets       7.63       6.66         Other Financial Liabilities       (0.18)       -         Tade Payables & Contract Liabilities       (0.10)       (0.00)         Other Financial Liabilities       (7.24)       22.33         Ash Flows used in Operations Before Tax       (117.22)       25.95         eash Flow used in Operating Activities       -       -         Incorrowings other than Det Securities Issued / (Repaid)       176.00       (28.00)         Iet Cash flow from / (used in) Investing Activities       -       -       -         Operations Before Tax       (117.22)       22.00       (28.00)       (28.00	Particulars	ars As at September 30, 2022	
Profit Before Tax26.3125.10Adjustments for:		(Unaudited)	(Unaudited)
Adjustments for:       -       0.00         Depreciation & Amortisation       -       0.00         Provision for standard assets       0.51       -         Net Loss / (Gain) on fair value change       0.54       (1.00         Operating Profit / (Loss) before Working Capital Changes       27.36       24.00         Working Capital Changes       0.53       -       -       (0.00         Norentories       (199.22)       0.7       -       (0.00         Other Financial Assets       (9.28)       (2.60       -       (0.00         Other Financial Assets       (0.18)       -       -       (0.00         Trade Payables & Contract Liabilities       0.01       (0.00       (7.24)       22.33         Other Financial Liabilities       (117.22)       25.92       63.70       (25.21)         Cash Flows used in Operations Before Tax       (117.22)       25.92       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70       (25.92)       63.70	Cash Flows from Operating Activities		
Depreciation & Amortisation-0.0Provision for standard assets0.51-Vorking Capit Loss / (Can) on fair value change0.54(1.0Operating Profit / (Loss) before Working Capital Changes27.3624.0Vorking Capital Changes27.3624.0Joans(199.22)0.7nventories-(0.0)Other Financial Assets(9.28)(2.66Other Non- Financial Assets(0.18)-Other Financial Liabilities0.01(0.0)Other Financial Liabilities(7.24)22.3Other Financial Liabilities(7.24)22.3Other Financial Liabilities(7.24)22.3Other Financial Liabilities(7.24)22.3Other Financial Liabilities(117.22)25.9Cash Flows used in Operations Before Tax(117.22)25.9Let Cash Flow from / (used in) Operating ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities13.2722.00Cash and Cash Equivalents at the beginning of the period13.2722.00Cash and Cash Equivalents at the end of the period59.568.60Components of Cash and Cash Equivalents3.343.343.34Jances with BanksIn Current Accounts56.225.33	Profit Before Tax	26.31	25.16
Provision for standard assets0.51Vet Loss / (Gain) on fair value change0.54Operating Profit / (Loss) before Working Capital Changes27.36Vorking Capital Changes27.36.oans(199.22).oans-nventories(199.22)Other Financial Assets(928)Other Non- Financial Assets(928)Other Bank Balances(0.18).rade Payables & Contract Liabilities0.01Other Non- Financial Liabilities0.01Other Non- Financial Liabilities63.70Other Non- Financial Liabilities(212.21)Stah Flows used in Operations Before Tax(117.22)ess: Income Tax Paid (Net of Refund)12.49Let Cash flow from / (used in) Investing Activities-Let Cash flow from / (used in) Investing Activities-Let Cash flow from / (used in) Financing Activities176.00Let Cash flow from / (used in) Financing Activities176.00Let Cash flow from / (used in) Financing Activities13.27Let Cash flow from / (used in) Financing Activities13.27Let Cash flow from / (used in) Financing Activities46.29Let Cash flow from / (used in) Financing Activities-Let Cash flow from / (used in) Financing Activities-Let Cash flow from / (used in) Financing Activities3.34Let Cash flow from / (used in) Financing Activities-Let Cash flow from / (used in) Financing Activities-Let Cash flow from / (used in) Financing Activities-Let Cash flow from	Adjustments for:		
Net Loss / (Gain) on fair value change0.54(1.0Operating Profit / (Loss) before Working Capital Changes27.3624.00Working Capital Changes(199.22)0.7.coans(199.22)0.7own oreits(0.0)(0.0)Other Financial Assets(9.28)(2.66)Other Bank Balances(0.0)(0.018)	Depreciation & Amortisation		0.02
Operating Profit / (Loss) before Working Capital Changes27.3624.00Working Capital Changes(199.22)0.7overtories-(0.00Other Financial Assets(9.28)(2.66Other Bank Balances(0.18)-rade Payables & Contract Liabilities0.01(0.01Other Financial Liabilities(7.24)22.33Other Nor- Financial Liabilities(7.24)22.33Other Nor- Financial Liabilities(117.22)25.92Cash Flows used in Operations Before Tax(117.22)25.92Cash Flow from / (used in) Operating Activities(129.71)14.66Uter Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash flow from / (used in) Investing Activities176.00(28.00Let Cash flow from / (used in) Financing Activities176.00(28.00Let Cash flow from / (used in) Financing Activities1.2722.04Cash and Cash Equivalents46.29(13.33Cash and Cash Equivalents59.568.66Components of Cash and Cash Equivalents3.343.34Components of Cash and Cash Equivalents3.343.34Cash on Hand3.343.343.34In Current Accounts56.225.33	Provision for standard assets	0.51	
Operating Profit / (Loss) before Working Capital Changes27.3624.00Working Capital Changes(199.22)0.7overtories-(0.00Other Financial Assets(9.28)(2.66Other Bank Balances(0.18)-rade Payables & Contract Liabilities0.01(0.01Other Financial Liabilities(7.24)22.33Other Nor- Financial Liabilities(7.24)22.33Other Nor- Financial Liabilities(117.22)25.92Cash Flows used in Operations Before Tax(117.22)25.92Cash Flow from / (used in) Operating Activities(129.71)14.66Uter Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash flow from / (used in) Investing Activities176.00(28.00Let Cash flow from / (used in) Financing Activities176.00(28.00Let Cash flow from / (used in) Financing Activities1.2722.04Cash and Cash Equivalents46.29(13.33Cash and Cash Equivalents59.568.66Components of Cash and Cash Equivalents3.343.34Components of Cash and Cash Equivalents3.343.34Cash on Hand3.343.343.34In Current Accounts56.225.33	Net Loss / (Gain) on fair value change	0.54	(1.09)
coans(199.22)0.7nventories-(0.0)Other Financial Assets(9.28)(2.6)Other Bank Balances(0.18)-rade Payables & Contract Liabilities0.01(0.0)Other Financial Liabilities(7.24)22.3)Other Non- Financial Liabilities(7.24)22.3)Other Financial Liabilities(7.24)22.3)Other Non- Financial Liabilities(7.24)22.3)Other Non- Financial Liabilities(117.22)25.9)Less Income Tax Paid (Net of Refund)12.4911.21Let Cash Flow from / (used in) Operating Activities(129.71)14.6)Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesLet Cash flow from / (used in) Financing Activities176.00(28.0)Let Increase in Cash and Cash Equivalents46.29(13.3)Lash and Cash Equivalents at the end of the period59.568.69Components of Cash and Cash Equivalents3.343.34Lances with Banks56.225.35.3In Current Accounts56.225.35.3	Operating Profit / (Loss) before Working Capital Changes	27.36	24.09
Inventories-0.0Other Financial Assets(9.28)(2.60)Other Non- Financial Assets(0.18)-Trade Payables & Contract Liabilities0.01(0.00)Trade Payables & Contract Liabilities0.01(0.00)Other Financial Liabilities(7.24)22.33Other Non- Financial Liabilities(117.22)25.93Cash Flows used in Operations Before Tax(117.22)25.93Let Cash Flow from / (used in) Operating Activities(129.71)14.63Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing Activities176.00(28.00)Let Cash flow from / (used in) Financing Activities176.00(28.00)Let Increase in Cash and Cash Equivalents46.29(113.33)Lash and Cash Equivalents at the beginning of the period59.568.63Cash and Cash Equivalents3.343.343.34Lash and Cash Equivalents3.343.343.34Lash and Cash Equivalents56.225.3353.34Lash and Hand56.225.33 </td <td>Working Capital Changes</td> <td></td> <td></td>	Working Capital Changes		
Dether Financial Assets(9.28)(2.6)Other Non- Financial Assets7.636.6)Other Bank Balances(0.18)-Trade Payables & Contract Liabilities0.01(0.0)Other Financial Liabilities(7.24)22.3)Other Non- Financial Liabilities63.70(25.2)Cash Flows used in Operations Before Tax(117.22)25.9)Let Cash Flow from / (used in) Operating Activities(129.71)14.6)Let Cash flow from / (used in) Investing ActivitiesLet Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesLet Cash flow from / (used in) Investing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities176.00(28.0)Let Increase in Cash and Cash Equivalents46.29(13.3)Cash and Cash Equivalents at the end of the period13.2722.04Cash and Cash Equivalents at the end of the period59.568.69Cash on Hand3.343.343.34Jances with Banks56.225.35In Current Accounts56.225.35	Loans	(199.22)	0.71
Dther Financial Assets(9.28)(2.6)Dther Non- Financial Assets(0.18)-Crade Payables & Contract Liabilities0.01(0.0)Dther Financial Liabilities(7.24)22.3)Dther Non- Financial Liabilities(7.24)22.3)Dther Non- Financial Liabilities(117.22)25.9)Less: Income Tax Paid (Net of Refund)12.4911.2)Let Cash Flow from / (used in) Operating Activities(129.71)14.6)Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesLet Cash flow from / (used in) Investing ActivitiesLet Cash flow from / (used in) Financing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities176.00(28.0)Let Increase in Cash and Cash Equivalents46.29(13.3)Cash and Cash Equivalents at the end of the period13.2722.00Cash on Hand3.343.343.34alances with BanksIn Current Accounts56.225.353.34	Inventories	-	(0.04)
Dther Non- Financial Assets7.636.6Dther Bank Balances0.01(0.18)Trade Payables & Contract Liabilities0.01(0.0Dther Financial Liabilities63.70(25.2)Dther Non- Financial Liabilities63.70(25.2)Cash Flows used in Operations Before Tax(117.22)25.9)Lets: Income Tax Paid (Net of Refund)12.4911.2)Let Cash Flow from / (used in) Operating Activities(129.71)14.6)Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesLet Cash flow from / (used in) Financing Activities176.00(28.0)Let Cash flow from / (used in) Financing Activities176.00(28.0)Let Increase in Cash and Cash Equivalents46.29(13.3)Cash and Cash Equivalents at the beginning of the period13.2722.02Cash and Cash Equivalents at the end of the period59.568.60Components of Cash and Cash Equivalents3.343.34In Current Accounts56.225.35	Other Financial Assets	(9.28)	(2.65)
Other Bank Balances(0.18)rade Payables & Contract Liabilities0.01Other Financial Liabilities(7.24)Other Non- Financial Liabilities63.70Cash Flows used in Operations Before Tax(117.22)Cash Flow sused in Operations Before Tax(117.22)Let Cash Flow from / (used in) Operating Activities(129.71)Let Cash flow from / (used in) Investing Activities-Cash Flows from Financing Activities-Let Cash flow from / (used in) Investing Activities-Cash Flows from Financing Activities-Cash Flow from / (used in) Investing Activities-Cash Flow from / (used in) Investing Activities-Cash Flow from / (used in) Investing Activities-Cash Flow from / (used in) Financing Activities-Cash flow from / (used in) Financing Activities176.00Let Cash flow from / (used in) Financing Activities176.00Let Increase in Cash and Cash Equivalents46.29Cash and Cash Equivalents at the end of the period13.27Cash and Cash Equivalents3.34Cash on Hand3.34alances with Banks-In Current Accounts56.225.33	Other Non- Financial Assets		6.67
Trade Payables & Contract Liabilities0.01(0.0Other Financial Liabilities(7.24)22.30Other Non- Financial Liabilities(3.70)(25.21Other Non- Financial Liabilities(117.22)25.91Cash Flows used in Operations Before Tax(117.22)25.91Let Cash Flow from / (used in) Operating Activities(129.71)14.61Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing ActivitiesCash flow from / (used in) Financing Activities176.00(28.00)Let Cash flow from / (used in) Financing Activities13.2722.00Let Cash flow from / (used in) Financing of the period59.568.69Cash and Cash Equivalents at the end of the period59.568.69Components of Cash and Cash Equivalents3.343.343.34Liances with BanksIn Current Accounts56.225.36			
Other Financial Liablities(7.24)22.30Other Non-Financial Liablities63.70(25.21Cash Flows used in Operations Before Tax(117.22)25.91Lets Income Tax Paid (Net of Refund)12.4911.22Let Cash Flow from / (used in) Operating Activities(129.71)14.61Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing Activities176.00(28.00Let Cash flow from / (used in) Financing Activities176.00(28.00Let Increase in Cash and Cash Equivalents46.29(13.34Cash and Cash Equivalents at the beginning of the period59.568.69Components of Cash and Cash Equivalents3.343.34Cash on Hand3.343.343.34In Current Accounts56.225.33			(0.01)
Other Non- Financial Liablities63.70(25.20Cash Flows used in Operations Before Tax(117.22)25.90Lets Cash Flow from / (used in) Operating Activities12.4911.20Let Cash flow from / (used in) Investing Activities(129.71)14.60Let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing ActivitiesCash flow from / (used in) Financing Activities176.00(28.00Let Cash flow from / (used in) Financing Activities176.00(28.00Let Increase in Cash and Cash Equivalents46.29(113.32Cash and Cash Equivalents at the beginning of the period13.2722.04Cash on Hand3.343.343.34alances with Banks3.343.343.34In Current Accounts56.225.3556.32		A STATE AND A STAT	22.36
Cash Flows used in Operations Before Tax(117.22)25.93ess: Income Tax Paid (Net of Refund)12.4911.24let Cash Flow from / (used in) Operating Activities(129.71)14.66let Cash flow from / (used in) Investing ActivitiesCash Flows from Financing ActivitiesCash Flows from Financing Activities176.00(28.00let Cash flow from / (used in) Financing Activities176.00(28.00let Cash flow from / (used in) Financing Activities176.00(28.00let Increase in Cash and Cash Equivalents46.29(13.33Cash and Cash Equivalents at the beginning of the period13.2722.04Cash on Hand3.343.343.34alances with Banks3.343.343.34In Current Accounts56.225.35			
Less: Income Tax Paid (Net of Refund)       12.49       11.24         Let Cash Flow from / (used in) Operating Activities       (129.71)       14.66         Let Cash flow from / (used in) Investing Activities       -       -         Cash Flows from Financing Activities       -       -         Cash Flows from Financing Activities       176.00       (28.00         Cash flow from / (used in) Financing Activities       176.00       (28.00         Let Cash flow from / (used in) Financing Activities       176.00       (28.00         Let Increase in Cash and Cash Equivalents       46.29       (13.32         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       3.34       3.34         Cash on Hand       3.34       3.34         alances with Banks       56.22       5.35		and the second se	the second s
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In Current Accounts 56.22 5.35		5.54	5.54
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		56.22	5.35
	Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months Fotal Cash and Cash Equivalents	-	- 8.69

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

Place: New Delhi Date: 14/11/2022



Director **RAVI JAIN** MANAGING DIRECTOR (DIN - 02682612)

# Sanjeev Bhargava & Associates

# CHARTERED ACCOUNTANTS

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 30<sup>th</sup> 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



M. No. - 081647 UDIN - 22081647BCZZPQ9109

Place: New Delhi Date: 14/11/2022