

LIMITED REVIEW REPORT


To
The Board of Directors,
Brilliant Portfolios Limited

I have reviewed the accompanying statement of unaudited financial results of M/s. **BRILLIANT PORTFOLIOS LIMITED** for the Quarter and Half Year ended 30th September, 2017 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14th November, 2017. 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 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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as stated above, nothing has come to my attention that the said statement is not prepared, in all material aspects, in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with rules issued there under, and any other recognized accounting practice and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nitin Agrawal & Associates
(Chartered Accountant)



Nitin Agrawal
(Proprietor)
M.No. 412315

Place: New Delhi
Date: 14/11/2017

(Rs. in Lakhs except per share data)

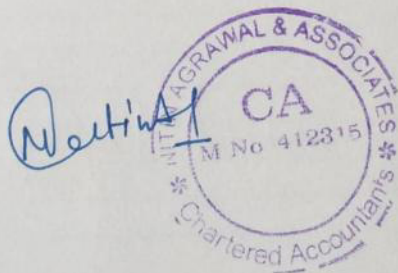
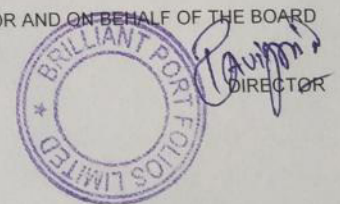
STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER / HALF YEAR ENDED 30/09/2017

S. No.	PARTICULARS	3 Months Ended			6 Months Ended		Year Ended
		30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	31.03.2017 (Audited)
1	Income From Operations	70.58	39.81	-	110.39	13.25	98.22
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1 + 2)	70.58	39.81	-	110.39	13.25	98.22
4	Expenses	0.34	-	0.07	0.34	0.07	1.50
	(a) Purchase of Stock in Trade	70.92	39.81	0.07	110.73	13.32	99.72
	(b) Change in inventories of finished goods, work in progress, and stock in trade	-	-	-	-	-	46.16
	(c) Employee benefit expenses	-	-	-	-	5.25	3.99
	(d) Finance Cost	1.90	0.80	-	2.70	2.00	4.39
	(e) Depreciation and Amortization expenses	45.45	26.88	-	72.33	-	41.09
	(f) Other expenses	0.18	0.18	0.97	0.36	-	0.42
	Total Expenses	3.06	5.95	0.40	9.01	3.15	6.19
5	Profit / (Loss) from operations before exceptional items (3-4)	50.59	33.81	1.37	84.40	10.40	102.24
6	Exceptional Items	20.33	6.00	(1.30)	26.33	2.92	(2.52)
7	Profit / (Loss) from ordinary activities before tax (5-6)	-	-	-	-	-	-
8	Tax expenses	20.33	6.00	(1.30)	26.33	2.92	(2.52)
	Current Tax	-	-	-	-	-	-
	Deferred Tax	3.52	1.50	-	5.02	0.80	-
	Income Tax Adjustments	0.04	0.44	0.11	0.48	0.22	0.36
9	Net Profit / (Loss) from ordinary activities after tax (7-8)	-	-	-	-	-	0.33
10	Extraordinary items (net of tax expenses)	16.77	4.06	(1.41)	20.83	1.90	(3.21)
11	Net Profit for the period (9-10)	-	-	-	-	-	-
12	Paid - up equity share capital (face value of Rs 10/- each)	16.77	4.06	(1.41)	20.83	1.90	(3.21)
13	Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)	310.18	310.18	310.18	310.18	310.18	310.18
14	(i) Earning per share (before extraordinary items) (Rs.)						
	Nominal value of share (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
	(EPS not annualised)						
	(a) Basic	0.54	0.13	(0.05)	0.67	0.06	(0.10)
	(b) Diluted	0.54	0.13	(0.05)	0.67	0.06	(0.10)
	(ii) Earning per share (after extraordinary items) (Rs.)						
	Nominal value of share (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
	(EPS not annualised)						
	(a) Basic	0.54	0.13	(0.05)	0.67	0.06	(0.10)
	(b) Diluted	0.54	0.13	(0.05)	0.67	0.06	(0.10)

Notes

- The Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14/11/2017
- 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 2017-18.

FOR AND ON BEHALF OF THE BOARD



STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	PARTICULARS	(Rs. In Lakhs)	
		AS AT HALF YEAR ENDED (UN-AUDITED)	AS AT YEAR ENDED (AUDITED)
		30.09.2017	31.03.2017
A	EQUITY AND LIABILITIES		
1	Shareholders' Fund		
	(a) Share capital	310.18	310.18
	(b) Reserves and Surplus	307.82	286.99
	Sub-Total -Shareholders' funds	618.00	597.17
2	Share Application money pending allotment	-	-
	Minority Interest*	-	-
3	Non-Current Liabilities		
	(a) Long-Term borrowings	2,154.80	736.80
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other long-term liabilities	542.95	535.45
	(c) Long-term provisions	-	-
	Sub-Total - Non-current liabilities	2,697.75	1,272.25
4	Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	0.04
	(c) Other current liabilities	58.94	43.02
	(d) Short-term provisions	5.02	-
	Sub-Total-Current Liabilities	63.96	43.06
	TOTAL- EQUITY AND LIABILITIES	3,379.71	1,912.48
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed assets	1.43	2.35
	(b) Non-current investment	-	-
	(c) Deffered Tax Assets (Net)	1.87	2.36
	(d) Long-term loans and advances	1,254.91	1,254.91
	(e) Other non current assets	-	-
	Sub-Total - Non-current Assets	1,258.21	1,259.62
2	Current Assets		
	(a) Current investments	-	-
	(b) Inventories	1.26	1.26
	(c) Trade receivables	3.33	5.14
	(d) Cash and cash equivalents	29.32	583.11
	(e) Short-terms loans and advances	2,066.84	55.76
	(f) Other current assets	20.75	7.59
	Sub-Total - Current assets	2,121.50	652.86
	TOTAL-ASSETS	3,379.71	1,912.48

* Not Applicable

Note: The Unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14.11.2017

