

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2026

(Rs. In Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended			For the Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (refer Note 6)	(Unaudited)	(Audited) (refer Note 6)	(Audited)	(Audited)
(I)	Revenue from Operations					
	a) Interest Income	104.63	70.19	89.19	322.76	312.95
	b) Dividend	-	-	-	-	0.02
	c) Sale of Shares	-	-	-	-	6.98
	d) Net Gain on fair value changes	-	-	-	-	0.35
	Total Revenue from Operations (I)	104.63	70.19	89.19	322.76	320.30
(II)	Other Income					
	a) Interest on FDR	0.18	0.14	0.14	0.59	0.56
	b) Reversal of provision for standard assets	(0.16)	0.15	0.01	-	0.06
	c) Interest on Income Tax Refund	0.51	-	-	0.51	0.51
	Total Other Income (II)	0.51	0.29	0.15	1.10	1.13
(III)	Total Income (I+II)	105.14	70.49	89.34	323.86	321.43
(IV)	Expenses					
	Purchase of Stock in Trade	-	-	-	-	-
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	7.43
	Employee Benefit Expenses	2.66	2.66	2.38	11.21	10.09
	Finance Cost	53.12	35.37	47.40	166.97	171.74
	Fees and Commission Expenses	-	0.03	1.06	3.88	4.92
	Depreciation, Amortization and Impairment	1.99	1.98	2.88	7.93	11.52
	Other Expenses (Includes Managerial Director Remuneration - 36 Lakhs)	15.23	14.63	11.45	50.19	40.14
	Total Expenses (IV)	73.00	54.67	65.17	240.18	245.84
(V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)	32.14	15.82	24.17	83.68	75.59
(VI)	Exceptional Items	-	-	-	-	-
(VII)	Profit / (Loss) Before Tax (V-VI)	32.14	15.82	24.17	83.68	75.59
(VIII)	Tax Expenses					
	Current Tax	7.66	5.39	6.46	22.44	22.01
	Deferred Tax	(2.24)	(0.19)	(0.38)	(2.80)	(1.49)
(IX)	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	26.69	10.62	18.09	64.04	55.07
(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)	26.69	10.62	18.09	64.04	55.07
	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)	26.69	10.62	18.09	64.04	55.07
(XVI)	Paid-up equity share capital (Face value of Rs. 10/- each)	310.18	310.18	310.18	310.18	310.18
(XVII)	Earning Per Equity Share (Not Annualised for Quarters)					
	Basic (Rs.)	0.86	0.34	0.58	2.06	1.78
	Diluted (Rs.)	0.86	0.34	0.58	2.06	1.78

Notes

- The audited standalone financial results of the Company for the quarter and year ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May 2026. The statutory auditors have expressed an unmodified opinion on these results.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Company is engaged in the business of a Non-Banking Financial Company (NBFC). In the opinion of the management, the Company operates only in a single business segment and there are no separate reportable segments as required under Ind AS 108 – Operating Segments.
Other Financial Assets includes outstanding balance of an interest free advance of Rs 207 lakhs given in earlier years for a project which was not materialized.
- Subsequent to the reporting date for the recovery of Rs. 85 Lakh has been made. Management is hopeful that the amount will be recovered in the next Financial Year.
Other Non Financial Liabilities includes Rs 360 Lakhs interest free amount received in earlier year towards some future projects which is not materialised. Subsequent to the reporting date amount of Rs. 100 lakh has been received. In absence of specific agreement it is certified by the management that the amount will be refunded in the next Financial year.
- The Figures for quarter ended 31.03.2026 are balancing figures between the audited figures of the full financial year up to 31.03.2026 and the unaudited published year to date figures up to 31.12.2025, being the date of the end of third quarter of the respective financial year, which were subjected to limited review.
- The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.

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)

Director



Place: New Delhi
Date: 29/05/2026

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 ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr. No.	PARTICULARS	As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	235.04	22.17
	(b) Bank Balances Other Than (a) Above	8.97	8.40
	(c) Loans	3,191.60	2,270.00
	(d) Other Financial Assets	34.81	19.78
2	Non-Financial Assets		
	(a) Current Tax Assets (Net)	9.86	9.31
	(b) Deferred Tax Assets (Net)	4.30	1.50
	(c) Property, Plant and Equipment	17.76	25.73
	(d) Other Non Financial Assets	207.02	861.42
	TOTAL-ASSETS	3,709.36	3,218.31
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Fiancial Liabilities		
	(a) Borrowings (Other Than Debt Securities)	2,298.00	1,786.00
	(b) Other Financial Liabilities	44.52	132.28
2	Non-Fiancial Liabilities		
	(a) Other Non-Financial Liabilities	373.42	370.65
	EQUITY		
	(a) Equity Share Capital	310.18	310.18
	(b) Other Equity	683.24	619.20
	TOTAL-LIABILITIES AND EQUITY	3,709.36	3,218.31

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: 29/05/2026

BRILLIANT PORTFOLIOS LIMITED

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Cash Flow Statement for the year ended March 31, 2026

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
	(Audited)	(Audited)
Cash Flows from Operating Activities		
Profit Before Tax	83.68	75.59
Adjustments for:		
Depreciation & Amortisation	7.93	11.52
Provision for standard assets	2.30	(0.06)
Loss on fixed assets written off	0.04	-
Operating Profit / (Loss) before Working Capital Changes	93.95	87.05
Working Capital Changes		
Loans	(921.60)	24.00
Inventories	-	7.08
Other Financial Assets	(15.03)	(0.29)
Other Non- Financial Assets	663.71	52.11
Other Bank Balances	(0.56)	(0.53)
Other Financial Liabilities	(87.76)	(9.90)
Other Non- Financial Liabilities	0.46	(104.87)
Cash Flows used in Operations Before Tax	(266.83)	54.65
Less: Income Tax Paid	32.30	31.32
Net Cash Flow from / (used in) Operating Activities	(299.13)	23.33
Net Cash flow from / (used in) Investing Activities		
Property, Plant and Equipment	-	-
Net Cash flow from / (used in) Investing Activities	-	-
Cash Flows from Financing Activities		
Borrowings other than Debt Securities Issued / (Repaid)	512.00	(6.00)
Net Cash flow from / (used in) Financing Activities	512.00	(6.00)
Net Increase in Cash and Cash Equivalents	212.87	17.33
Cash and Cash Equivalents at the beginning of the period	22.17	4.84
Cash and Cash Equivalents at the end of the period	235.04	22.17
Components of Cash and Cash Equivalents		
Cash on Hand	3.11	3.17
Balances with Banks		
In Current Accounts	231.93	19.00
Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	-	-
Total Cash and Cash Equivalents	235.04	22.17

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

For Brilliant Portfolios Limited



RAVI JAIN
MANAGING DIRECTOR
(DIN - 02682612)

Place: New Delhi
Date: 29/05/2026

V.P. JAIN & ASSOCIATES

Chartered Accountants

Ambika Bhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002

Phone: 9650992753

email Id-info1vpj@gmail.com

Independent Auditors Report on Audited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**To,
The Board of Directors of
Brilliant Portfolios Limited**

Opinion

1. We have audited the accompanying Financial Results of Brilliant Portfolios Limited ('the Company') for the quarter and year ended 31st March, 2026 prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical



responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the statement.

Responsibilities of Management and Those Charged with Governance for the Statement

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the company in accordance with the applicable accounting standards Ind AS prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, the circulars, guidelines and directions issued by the Reserve Bank of India ('RBI') from time to time ('RBI Guidelines') and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



As part of an audit in accordance with the Standards on Auditing. We exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence to express an opinion on the Statement of the Company

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the Statement

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,



including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Audit of financial results for the corresponding year ended 31st March, 2025 included in the Statement was carried out and reported by another auditor who have expressed unmodified opinion vide their audit report dated 30th May 2025, whose report(s) has been furnished to us, and which has been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

The Statement includes the financial results for the quarter ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by the outgoing auditor for the quarter ended 30th June 2026 and for the two Quarter by us as required under the Listing Regulations.

For VP Jain & Associates
Chartered Accountants
Firm's registration number: 015260N



A handwritten signature in blue ink that reads 'Sarthak'.

Sarthak Madaan
Partner

Membership number: 547131

Place: New Delhi
Date: 29.05.2026
UDIN: 26547131IVUWXW7801