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 30/09/2026

(Rs. in Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
i)	Interest Income	95.76	97.08	74.39	192.84	147.94	322.76
ii)	Dividend	-	-	-	-	-	-
iii)	Sale of Shares	-	-	-	-	-	-
iv)	Net Gain on fair value changes	-	-	-	-	-	-
(I)	**Total Revenue from Operations**	**95.76**	**97.08**	**74.39**	**192.84**	**147.94**	**322.76**
	Other Income						
	a) Interest on FDR	0.14	0.14	0.14	0.28	0.29	0.59
	b) Reversal of provision for standard assets	0.07	0.07	0.01	0.14	0.01	-
	c) Interest on Income Tax Refund	-	-	-	-	-	0.51
(II)	**Total Other Income**	**0.21**	**0.21**	**0.15**	**0.42**	**0.30**	**1.10**
(III)	**Total Income (I+II)**	**95.97**	**97.29**	**74.54**	**193.26**	**148.24**	**323.86**
(IV)	**Expenses**						
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	
	Employee Benefit Expenses	3.00	3.00	3.20	6.00	5.89	11.21
	Finance Cost	76.74	49.99	39.36	126.73	78.48	166.97
	Listing and other Fees and Commission Expenses	0.96	0.96	0.01	1.92	3.85	3.88
	Depreciation, Amortization and Impairment	1.37	1.36	1.98	2.73	3.96	7.93
	Other Expenses (Including Director's Remuneration)	11.23	10.53	10.46	21.76	20.33	50.19
	Total Expenses (IV)	**93.30**	**65.84**	**55.01**	**159.14**	**112.51**	**240.18**
(V)	**Profit / (Loss) Before Exceptional Items and Tax (III - IV)**	**2.67**	**31.45**	**19.53**	**34.12**	**35.73**	**83.68**
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	**Profit / (Loss) Before Tax (V-VI)**	**2.67**	**31.45**	**19.53**	**34.12**	**35.73**	**83.68**
(VIII)	**Tax Expenses**						
	Current Tax	0.75	7.98	5.12	8.73	9.39	22.44
	Deferred Tax	(0.08)	(0.08)	(0.21)	(0.16)	(0.40)	(2.80)
(IX)	**Profit / (Loss) for the Period from Continuing Operations (VII-VIII)**	**2.00**	**23.55**	**14.62**	**25.55**	**26.74**	**64.04**
(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)**	**2.00**	**23.55**	**14.62**	**25.55**	**26.74**	**64.04**
	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)**	**2.00**	**23.55**	**14.62**	**25.55**	**26.74**	**64.04**
(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.)	0.06	0.76	0.47	0.82	0.86	2.06
	Diluted (Rs.)	0.06	0.76	0.47	0.82	0.86	2.06

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 13/11/2026. The financial results for the quarter and half year ended September 30,2026 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 read with relevant rules, circulars, guidelines issued by Reserve Bank of India 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 Other financial Assets includes outstanding balance of an interest free advance of Rs. 72 lakhs given in earlier years for the project which was not materialized. Management is hopeful that the amount will be recovered in the current financial year.

5 Other non financial Liabilities includes Rs. 110 lakhs interest free amount received in the earlier year towards some future projects which is not materalized . In absence of specific agreement it is certified by the management that the amount will be refunded in the current financial year.

6 The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.

V.P. Jain & Co. FRN 015260N New Delhi Chartered Accountants

For Brilliant Portfolios Limited

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

Director

RAVI JAIN
MANAGING DIRECTOR
(DIN - 02682612)

Place New Delhi
Date: 13.11.2026

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Unaudited Statement Of Assets And Liabilities As At 30th September, 2026

(Rs. In Lakhs)

Sr. No.	PARTICULARS	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
	ASSETS		
1	**Financial Assets**		
	(a) Cash and Cash Equivalents	166.39	235.04
	(b) Bank Balances Other Than (A) Above	9.07	8.97
	(c) Loans	3,080.10	3,191.60
	(d) Other Financial Assets	65.79	34.81
2	**Non-Financial Assets**		
	(a) Current Tax Assets (Net)	10.55	9.86
	(b) Deferred Tax Assets (Net)	4.47	4.30
	(c) Property, Plant and Equipment	15.04	17.76
	(d) Other Non Financial Assets	83.95	207.02
	TOTAL-ASSETS	**3,435.36**	**3,709.36**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Fiancial Liabilities**		
	(a) Borrowings (Other Than Debt Securities)	2,183.00	2,298.00
	(b) Other Financial Liabilities	107.27	44.52
2	**Non-Fiancial Liabilities**		
	(a) Other Non-Financial Liabilities	126.11	373.42
	EQUITY		
	(a) Equity Share Capital	310.18	310.18
	(b) Other Equity	708.80	683.24
	TOTAL-LIABILITIES AND EQUITY	**3,435.36**	**3,709.36**

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

For Brilliant Portfolios Limited

RAVI JAIN
MANAGING DIRECTOR
(DIN - 02682612)

Director

Place: New Delhi
Date: 13.11.2026

V.P. Jain & Associates
FRN: 015260N
New Delhi
Chartered Accountants

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Unaudited Cash Flow Statement for the half year ended 30th September, 2026

(Rs. In Lakhs)

Particulars		As at September 30, 2026 (Unaudited)	As at September 30, 2025 (Unaudited)
Cash Flows from Operating Activities			
Profit Before Tax		34.12	35.73
Adjustments for:			
Depreciation & Amortisation		2.73	3.96
Provision / (Reversal of Provision) for standard assets		(0.14)	(0.01)
Operating cash flows before Working Capital Changes		**36.71**	**39.68**
Working Capital Changes			
(Increase) / Decrease in			
Loans		111.50	1.25
Inventories		-	-
Other Financial Assets		(30.98)	(7.46)
Other Non- Financial Assets		132.93	178.00
Other Bank Balances		(0.10)	(0.29)
Increase / (Decrease) in			
Trade Payables & Contract Liabilities		-	-
Other Financial Liablities		62.74	16.77
Other Non- Financial Liablities		(247.17)	(0.74)
Cash flow from / (used in) Operating activities		**65.63**	**227.21**
Less: Income Tax Paid (Net of Refund)		19.28	14.79
Net Cash Flow from / (used in) Operating Activities	**- A**	**46.35**	**212.42**
Net Cash flow from / (used in) Investing Activities			
Property, Plant and Equipment		-	-
Net Cash flow from / (used in) Investing Activities	**- B**	**-**	-
Cash Flows from Financing Activities			
Borrowings other than Debt Securities Issued / (Repaid)		(115.00)	(197.00)
Net Cash flow from / (used in) Financing Activities	**- C**	**(115.00)**	**(197.00)**
Net Increase / (Decrease) in Cash and Cash Equivalents	**(A + B + C)**	**(68.65)**	**15.42**
Cash and Cash Equivalents at the beginning of the period		235.04	22.17
Cash and Cash Equivalents at the end of the period		**166.39**	**37.59**
Components of Cash and Cash Equivalents			
Cash on Hand		3.05	3.11
Balances with Banks			
In Current Accounts		163.34	34.48
Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months		-	-
Total Cash and Cash Equivalents		**166.39**	**37.59**

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

For Brilliant Portfolios Limited

RAVI JAIN
Director

Place: New Delhi

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

Limited Review Report on unaudited financial results of Brilliant Portfolios Limited for the Quarter & Six months ended on 30th September 2026 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

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Brilliant Portfolios Limited (' the Company), for the quarter and year to six months ended 30th September 2026 ('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').

2. This statement, which is the responsibility of 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 "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. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 from 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 specified under section 143(10) of the Act 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.

V. P. Jain & Associates
FRN: 015260N
New Delhi
Chartered Accountants

4. 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.

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



Sarthak Madaan
Partner
Membership number: 547131

Place: New Delhi
Date 13-11-2026
UDIN: **26547131SDRFYS7562**