

BRILLIANT PORTFOLIOS LIMITED

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CIN NO: L74899DL1994PLC057507, Website: www.brilliantportfolios.com

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Statement Of Unaudited Financial Results For The Quarter / Nine Months Ended 31/12/2023

(Rs. in Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
	Revenue from Operations						
i)	Interest Income	74.36	74.35	73.69	222.26	198.80	276.34
ii)	Dividend	(0.00)	0.02	-	0.02	0.02	0.02
iii)	Net Gain on fair value changes	1.01	(0.44)	0.37	1.04	-	-
(I)	Total Revenue from Operations	75.37	73.93	74.06	223.32	198.82	276.36
	Other Income						
a)	Interest on FDR	0.25	-	0.10	0.35	0.28	0.38
b)	Interest on Income Tax Refund	0.51	-	0.51	0.51	1.06	1.06
d)	Liabilities Written Back	-	-	-	-	-	-
(II)	Total Other Income	0.76	-	0.61	0.86	1.34	1.44
(III)	Total Income (I+II)	76.13	73.93	74.67	224.18	200.16	277.80
(IV)	Expenses						
	Purchase of Stock in Trade	-	-	-	-	-	-
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	-
	Employee Benefit Expenses	2.24	2.06	2.01	6.12	5.43	7.08
	Finance Cost	47.01	40.43	40.62	127.77	114.63	173.13
	Fees and Commission Expenses	1.92	0.01	0.13	5.78	5.51	5.51
	Net Loss on fair value changes	-	-	-	-	0.18	0.64
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	7.89	5.56	5.20	19.17	21.39	28.30
	Total Expenses (IV)	59.06	48.06	47.96	158.84	147.14	214.66
(V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)	17.07	25.87	26.71	65.34	53.02	63.14
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit / (Loss) Before Tax (V-VI)	17.07	25.87	26.71	65.34	53.02	63.14
(VIII)	Tax Expenses						
	Current Tax	4.04	6.63	6.68	16.15	13.48	16.20
	Deferred Tax	0.04	0.03	0.04	0.11	0.13	0.17
(IX)	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	12.99	19.21	19.99	49.08	39.41	46.77
(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)	12.99	19.21	19.99	49.08	39.41	46.77
	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)	12.99	19.21	19.99	49.08	39.41	46.77
(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.)	0.42	0.62	0.64	1.58	1.27	1.51
	Diluted (Rs.)	0.42	0.62	0.64	1.58	1.27	1.51

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 12/02/2024. The financial results for the quarter and nine months ended December 31, 2023 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".
- 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

 RAVI JAIN
 MANAGING DIRECTOR
 (DIN - 02682612)
Place New Delhi
Date: 12/02/2024

Limited Review Report on unaudited financial results of Brilliant Portfolios Limited 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 date ended 31st December, 2023 ('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. 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.
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 Sanjeev Bhargava & Associates
Chartered Accountants
Firm's registration number – 003724N



V. K. Gupta
(Partner)
Membership Number: 081647

UDIN: 24081647BKHCV9220

Place: New Delhi
Date: 12/02/2024