

V.P.JAIN & ASSOCIATES

Chartered Accountants

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

Phone: 9910193443

email id- info1vpj@gmail.com

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,

Brilliant Portfolios Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Brilliant Portfolios Limited ('the Company'), for the quarter ended 30th June, 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. 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.
5. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures for the year ended March 31, 2026 and the published unaudited figures for the nine months ended December 31, 2025.

Place: New Delhi

Date: August 12, 2026

UDIN: 26547131XMXMLH1742



For V.P. Jain & Associates
Chartered Accountants
(FRN: 015260N)

Sarthak
(CA Sarthak Madaan)
Partner
(Membership No. 547131)

BRILLIANT PORTFOLIOS LIMITED
Regd. Office : B - 09, 412, IITL 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 ENDED 30/06/2026

(Rs. in Lakhs except earning per share data)

S. No.	PARTICULARS	Quarter Ended			
		30.06.2026	31.03.2026	30.06.2025	Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
			(refer Note 4)	(refer Note 5)	
	Revenue from Operations				
(I)	Interest Income				
	Total Revenue from Operations	97.68	104.63	73.55	322.76
(II)	Other Income	97.08	104.63	73.55	322.76
	a) Interest on FDR				
	b) Reversal of provision for standard assets	0.14	0.16	0.15	0.59
	b) Interest on Income Tax Refund	0.07	(0.16)	-	-
	Total Other Income	-	0.51	-	0.51
(III)	Total Income (I+II)	0.21	0.51	0.15	1.10
(IV)	Expenses	97.29	105.14	73.70	323.86
	Purchase of Stock in Trade				
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade				
	Employee Benefit Expenses				
	Finance Cost	3.00	2.66	2.69	11.21
	Fees and Commission Expenses	49.99	53.42	39.12	166.97
	Net loss on fair value changes	0.96	-	3.84	3.88
	Depreciation, Amortization and Impairment				
	Other Expenses (Includes Managerial Director Remuneration of Rs. 9 Lakhs)	1.36	1.99	1.98	7.93
	Total Expenses (IV)	10.53	15.23	9.87	50.19
(V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)	65.84	73.00	57.50	240.18
(VI)	Exceptional Items	31.45	32.14	16.20	83.68
(VII)	Profit / (Loss) Before Tax (V-VI)				
(VIII)	Tax Expenses	31.45	32.14	16.20	83.68
	Current Tax				
	Deferred Tax	7.98	7.65	4.27	22.44
(IX)	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	(0.08)	(2.21)	(0.19)	(2.80)
(X)	Profit / (Loss) for the Period from Discontinued Operations	23.55	26.69	12.12	64.04
(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)				
	Other Comprehensive Income	23.55	26.69	12.12	64.04
	(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)	23.55	26.69	12.12	64.04
(XVI)	Paid-up equity share capital (Face value of Rs. 10/- each)	310.18	310.18	310.18	310.18
(XVII)	Earning Per Equity Share (Not Annualised for Quarters)				
	Basic (Rs.)	0.76	0.86	0.39	2.06
	Diluted (Rs.)	0.76	0.86	0.39	2.06

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 August 2026. The Financial results for the quarter ended 30 June, 2026 have been reviewed by the Statutory Auditors of the Company.
- The financial results have been prepared in accordance with 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.
- The Company is engaged in the business of Non Banking financial business in India. Accordingly, requirement of reportable segment as per Ind AS 108 "Operative Segments" is not applicable.
- The Figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2025 which were subject to limited review.
- The Figures for the quarter ended 30 June, 2025 which were subject to limited review by the previous statutory auditors of the company.
- 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

MANAGING DIRECTOR
(DIN - 02682612)

Place: New Delhi
Date: 12/08/2026

