
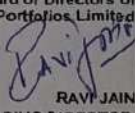


BRILLIANT PORTFOLIOS LIMITED					
Regd. Office : B - 09, 412, IITL Twin Tower, Netaji Subhash Place, Pitampura, New Delhi - 110088					
CIN NO: L74899DL1984PLC057507, Website: www.brilliantportfolios.com					
Tel:011-45058963, Email: brilliantportfolios@gmail.com					
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2021					
(Rs. in Lakhs except per share data)					
S. No.	PARTICULARS	Quarter Ended		For the Year Ended	
		31.03.2021 (Audited) (refer Note 5)	31.12.2020 (Unaudited)	31.03.2020 (Audited) (refer Note 5)	31.03.2020 (Audited)
	Revenue from Operations				
i)	Interest Income	60.78	56.71	61.52	230.30
ii)	Dividend	-	-	-	0.01
iii)	Net Gain on fair value changes	0.03	(0.52)	-	3.14
(I)	Total Revenue from Operations	60.81	56.19	61.52	233.45
	Other Income				
a)	Interest on FDR	0.46	-	0.47	0.54
b)	Interest on Income Tax Refund	-	-	-	0.79
c)	Liabilities Written Back	4.56	-	-	4.56
(II)	Total Other Income	5.02	-	0.47	5.89
(III)	Total Income (I+II)	65.83	56.19	61.99	239.34
(IV)	Expenses				
	Purchase of Stock in Trade	-	-	-	0.04
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	(0.04)
	Employee Benefit Expenses	5.54	6.04	2.78	18.03
	Finance Cost	51.25	36.52	31.94	161.44
	Fees and Commission Expenses	-	0.03	6.74	5.53
	Depreciation, Amortization and Impairment	0.06	0.05	0.12	0.22
	Other Expenses	1.72	0.16	1.31	8.10
	Total Expenses (IV)	58.57	42.82	42.89	193.32
(V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)	7.26	13.37	19.11	46.02
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit / (Loss) Before Tax (V-VI)	7.26	13.37	19.11	46.02
(VIII)	Tax Expenses				
	Current Tax	1.81	3.58	(0.99)	10.46
	Deferred Tax	0.05	0.05	6.05	1.82
(IX)	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	5.40	9.74	14.04	33.74
(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)	5.40	9.74	14.04	33.74
	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)	5.40	9.74	14.04	33.74
(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.)	0.17	0.31	0.45	1.09
	Diluted (Rs.)	0.17	0.31	0.45	1.09
Notes					
1 The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30/06/2021. The Statutory Auditors of the company have carried out a Limited Review on the results for the quarter ended March 31, 2021 and an audit on the results for the year ended March 31, 2021.					
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.					
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 The extent to which the COVID-19 pandemic will impact the Company's result will depend on future developments, which are highly uncertain, including, among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government - mandated or elected by the Company. Given the uncertainty over the potential macro - economic conditions, the impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions.					
5 The Figures for the quarter ended March 31, 2021 and March 31, 2020 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, 2020 and December 31, 2019 which were subject to limited review.					
6 The figures of the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with the current period's figures.					
Place New Delhi Date: 30-06-2021		 For and on behalf of the Board of Directors of Brilliant Portfolios Limited  RAVI JAIN MANAGING DIRECTOR (DIN - 02682612)			

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr. No.	PARTICULARS	As at March 31, 2021	As at March 31, 2020
	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	22.04	26.65
	(b) Bank Balances Other Than (a) Above	6.67	16.93
	(c) Receivables		
	(i) Trade Receivables	-	-
	(d) Loans	1,655.76	1,650.00
	(e) Other Financial Assets	12.82	12.48
2	Non-Financial Assets		
	(a) Inventories	4.15	0.96
	(b) Current Tax Assets (Net)	7.27	13.17
	(c) Deferred Tax Assets (Net)	1.24	3.07
	(d) Property, Plant and Equipment	0.39	0.61
	(e) Other Non Financial Assets	1,242.17	1,241.15
	TOTAL-ASSETS	2,952.51	2,965.02
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
	(a) Payables	0.01	-
	(b) Borrowings (Other Than Debt Securities)	1,619.56	1,650.00
	(c) Other Financial Liabilities	239.12	201.33
2	Non-Financial Liabilities		
	(a) Other Non-Financial Liabilities	348.10	401.71
	EQUITY		
	(a) Equity Share Capital	310.18	310.18
	(b) Other Equity	435.54	401.80
	TOTAL-LIABILITIES AND EQUITY	2,952.51	2,965.02



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

Ravi Jain

RAVI JAIN

MANAGING DIRECTOR

(DIN - 02682612)

Place: New Delhi

Date: 30-06-2021

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Cash Flow Statement for the year ended March 31, 2021

Particulars	Year Ended March 31, 2021	Year Ended March 31, 2020
Cash Flows from Operating Activities		
Profit Before Tax	46.02	59.07
Adjustments for:		
Depreciation & Amortisation	0.22	0.51
Provision for standard assets	4.13	-
Liabilities Written Back	(4.55)	-
Net gain on fair value change	(3.14)	-
Operating Profit / (Loss) before Working Capital Changes	42.68	59.58
Working Capital Changes		
Loans	(5.76)	(1,550.00)
Trade Receivables & Contract Assets	-	3.33
Inventories	(0.04)	-
Other Financial Assets	(0.34)	(4.55)
Other Non- Financial Assets	12.15	38.91
Other Bank Balances	10.25	(1.00)
Trade Payables & Contract Liabilities	0.01	-
Other Financial Liabilities	42.35	33.25
Other Non- Financial Liabilities	(57.74)	(141.03)
Cash Flows used in Operations Before Tax	43.56	(1,561.51)
Less: Income Tax Paid	17.73	22.39
Net Cash Flow from / (used in) Operating Activities	25.83	(1,583.90)
Net Cash flow from / (used in) Investing Activities	-	-
Cash Flows from Financing Activities		
Borrowings other than Debt Securities Issued / (Repaid)	(30.44)	1,578.00
Net Cash flow from / (used in) Financing Activities	(30.44)	1,578.00
Net Increase in Cash and Cash Equivalents	(4.61)	(5.90)
Cash and Cash Equivalents at the beginning of the period	26.65	32.55
Cash and Cash Equivalents at the end of the period	22.04	26.65
Components of Cash and Cash Equivalents		
Cash on Hand	3.41	3.46
Balances with Banks		
In Current Accounts	18.63	23.19
Current maturity of Fixed Deposit with Original Maturity of Less than 3 Months	-	-
Total Cash and Cash Equivalents	22.04	26.65



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

Ravi Jain

RAVI JAIN

MANAGING DIRECTOR

(DIN - 02682612)

Place: New Delhi

Date: 30-06-2021

Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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

Opinion and Conclusion

I have (a) audited the Financial Results for the year ended March 31, 2021 and (b) reviewed the Financial Results for the quarter ended March 31, 2021 (refer 'Other Matters' section below), which were subject to limited review by me, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2021" of **BRILLIANT PORTFOLIOS LIMITED** (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In my opinion and to the best of my information and according to the explanations given to me, the Financial Results for the year ended March 31, 2021:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2021

With respect to the Financial Results for the quarter ended March 31, 2021, based on my review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to my attention that causes me to believe that the Financial Results for the quarter ended March 31, 2021, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2021

I conducted my audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the "Act"). My responsibilities under those



Standards are further described in paragraph (a) of Auditor's Responsibilities section below. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to my audit of the Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. I believe that the audit evidence obtained by me is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter

I draw attention to Note 4 to the Financial Results, which describes that the potential impact of the COVID-19 Pandemic on the Company's results are dependent on future developments, which are highly uncertain.

Our opinion is not modified in respect of this matter

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2021 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 intends 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 financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2021

My objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2021 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a



high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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 this Financial Results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, 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 my 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company to continue as a going concern. If I conclude that a material uncertainty exists, I required to draw attention in my auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

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



I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2021

I conducted my review of the Financial Results for the quarter ended March 31, 2021 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Other Matter

The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by me.

My report on the Statement is not modified in respect of this matter.

For Nitin Agrawal & Associates
(Chartered Accountants)
FRN: 015541C

Nitin Agrawal
(Proprietor)
M.No. 412315



UDIN: 21412315AAAAAZ3261

Place: New Delhi
Date: 30/06/2021