

Brilliant Portfolios Limited

Address: B – 09, 412, ITL Twin Tower, Netaji Subhash Place, Pitampura, New Delhi – 110088

Tel.: 011-45058963 Email – brilliantportfolios@gmail.com

Website: www.brilliantportfolios.com

CIN – L74899DL1994PLC057507

BPL\SE\2024-2025\38

Date: 11th February, 2025

To

**The Department of Corporate Services,
Bombay Stock Exchange Limited,
P.J Towers, Dalal Street,
Mumbai – 400041**

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Ref: Brilliant Portfolios Limited- 539434

Respected Sir/ Madam,

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

The same is available on the website of the Company

Please take the same on your record.

Thanking You,

Yours sincerely,

For Brilliant Portfolios Limited

Ashish

(Company Secretary & Compliance Officer)

M. No. – A46443

Encl: as above

BRILLIANT PORTFOLIOS LIMITED

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Statement Of Unaudited Financial Results For The Quarter / Nine Months Ended 31/12/2024

(Rs. in Lakhs except per share data)

S. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue from Operations						
i)	Interest Income	74.36	75.85	74.36	223.76	222.26	302.63
ii)	Dividend	-	0.02	(0.00)	0.02	0.02	0.02
iii)	Sale of Shares	-	6.98	-	6.98	-	-
iv)	Net Gain on fair value changes	-	-	1.01	0.35	1.04	2.12
(I)	Total Revenue from Operations	74.36	82.85	75.37	231.11	223.32	304.77
	Other Income						
a)	Interest on FDR	0.15	0.13	0.25	0.42	0.35	0.48
b)	Reversal of provision for standard assets	0.03	0.02	-	0.05	-	-
c)	Interest on Income Tax Refund	0.51	-	0.51	0.51	0.51	0.51
(II)	Total Other Income	0.69	0.15	0.76	0.98	0.86	0.99
(III)	Total Income (I+II)	75.05	83.00	76.13	232.09	224.18	305.76
(IV)	Expenses						
	Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	7.43	-	7.43	-	-
	Employee Benefit Expenses	2.75	2.52	2.24	7.71	6.12	8.11
	Finance Cost	40.69	43.44	47.01	124.34	127.77	173.37
	Fees and Commission Expenses	0.02	-	1.92	3.86	5.78	5.78
	Depreciation, Amortization and Impairment	2.88	2.88	-	8.64	-	0.09
	Other Expenses	12.52	8.08	7.89	28.69	19.17	52.25
	Total Expenses (IV)	58.86	64.35	59.06	180.67	158.84	239.60
(V)	Profit / (Loss) Before Exceptional Items and Tax (III - IV)	16.19	18.65	17.07	51.42	65.34	66.16
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit / (Loss) Before Tax (V-VI)	16.19	18.65	17.07	51.42	65.34	66.16
(VIII)	Tax Expenses						
	Current Tax	4.45	6.65	4.04	15.55	16.15	15.39
	Deferred Tax	(0.37)	(0.37)	0.04	(1.11)	0.11	0.82
(IX)	Profit / (Loss) for the Period from Continuing Operations (VII-VIII)	12.11	12.37	12.99	36.98	49.08	49.95
(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)	12.11	12.37	12.99	36.98	49.08	49.95
	Other Comprehensive Income						
(F)	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(E)	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)	12.11	12.37	12.99	36.98	49.08	49.95
(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.)	0.39	0.40	0.42	1.19	1.58	1.61
	Diluted (Rs.)	0.39	0.40	0.42	1.19	1.58	1.61

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 10/02/2025. The financial results for the quarter and nine months ended December 31, 2024 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.
- 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 and on behalf of the Board of Directors of
Brilliant Portfolios Limited

RAVI JAIN
MANAGING DIRECTOR
(DIN - 02682612)

Place New Delhi
Date: 10/02/2025



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, 2024 ('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: 25081647BMMLTS1232

Place: New Delhi

Date: 10/02/2025

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. –

Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No Default

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable