

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

Regd. Office : Hindustan Times House
9th Floor, 18-20, Kasturba Gandhi Marg, New Delhi - 110001
CIN L95000DL1920PLC099621
Phone +91 - 11 - 66561607 Telefax 66561206

September 13, 2019

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Calcutta. 700 001

Dear Sir,

In terms of requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in its just concluded meeting approve the Unaudited financial results for the quarter ended on 30th June, 2019 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the Financial Year ended on 30th June, 2019 and
- ii) Copies of the Limited Review Report as submitted by the statutory Auditors of the Company

Kindly take the same on your records in compliance of SEBI (LODR) Regulations, 2015.

Yours faithfully

For The Birla Cotton Spinning & Weaving Mills Ltd.

Director

Encl: as above

The Calcutta Stock Exchange Limited	
Listing Department	
Received	
Contents not verified	
Sl. No. 22	Dated 16/9/19
Signature _____	

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008

Phones : 25713944, 25788644, 25818644

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Website : www.cakng.com

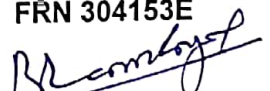
Independent Auditor's Review Report on the Review of the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**TO
THE BOARD OF DIRECTORS OF
THE BIRLA COTTON SPINNING & WEAVING MILLS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **The Birla Cotton Spinning & Weaving Mills Limited ("the company")** for the quarter ended 30th June, 2019 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMD/1/44/2019 dated March 29, 2019. ("the Circular").
2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" (Ind-As-34) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements 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 Auditors of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review of obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 aforesaid Indian Accounting Standards (Ind-AS) 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) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**PLACE : NEW DELHI
DATE : 13th SEPTEMBER, 2019**

**FOR K.N. GUTGUTIA & COMPANY
CHARTERED ACCOUNTANTS
FRN 304153E**


**(B.R. GOYAL)
PARTNER
M.NO. 12172**

UDIN : 19012172AAABGO5569

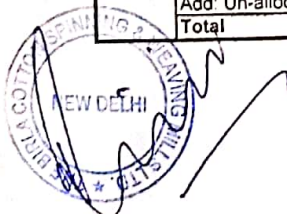


STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

S. No.	Particulars	Quarter ended	
		30.06.2019 Unaudited	30.06.2018 Unaudited
1	Income from Operations	75	93
2	Other Income	43	43
3	Total Revenue (1-2)	118	136
4	Expenses	5	6
a	Employees benefits expenses	-	10
b	financial Cost	2	1
c	Legal & Professional Charges	1	1
d	House Tax	-	1
e	Depreciation	2	1
f	Other expenditure	-	-
	Total Expenses (a to h)	10	20
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	108	116
6	Exceptional items	-	-
7	Profit/(Loss) before extraordinary items and tax (5-6)	108	116
8	Extraordinary items	-	-
9	Profit/(Loss) before tax (7-8)	108	116
10	Tax Expenses	28	21
11	Profit/(Loss) for the period (9-10)	80	95
12	Other Comprehensive Income (OCI)	-	-
i)	a) Items that will not be reclassified to Profit or loss	-	-
	b) Income tax relating to items that will not be reclassified to profit & Loss	-	-
ii)	a) Items that will be reclassified to Profit or loss	-	-
	b) Income tax relating to items that will be reclassified to profit & Loss	-	-
	Total other comprehensive income (i+ii)	-	-
13	Total comprehensive income for the period (11-12)	80	95
14	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114	114
15	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)		
a	Basic	6.98	7.71
b	Diluted	6.98	7.71

STATEMENT OF SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2019

	PARTICULARS	Three Months ended	
		30.06.2019 Unaudited	30.06.2018 Unaudited
1	Segment Revenue		
	a) Investment and Financing	75	93
	b) Others	43	43
	Total	118	136
2	Segment Result Profit/(Loss) before Interest and Tax		
	a) Investment and Financing	72	81
	b) Others	39	37
	Total	111	118
	Less: Other un-allocable expenditure net of un-allocable income	3	2
	Total Profit Before Tax	108	116
3	Segment Assets		
	a) Investment and Financing	5,267	4,624
	b) Others	246	213
	Total	5,513	4,837
	Add: Un-allocable	2	40
	Total	5,515	4,877
4	Segment Liabilities		
	a) Investment and Financing	-	563
	b) Others	15	105
	Total	15	668
	Add: Un-allocable	-	-
	Total	-	668



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Corporate Identity Number: L95000DL1920PLC099621

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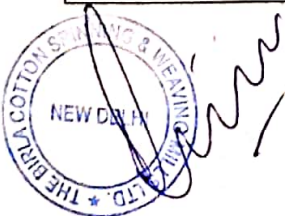
Phone: 011-66561206, Email : secretarial.ht@rediffmail.com, Website: www.birlacotton.com

Notes:

1. The above unaudited Financial Results for the quarter ended June 30, 2019 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on September 13, 2019.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter ended June 30, 2019.
3. The Company has adopted Indian Accounting Standard (Ind-AS) effective 1st April, 2019 (transition date is 1st April, 2018) and accordingly unaudited financial results for the quarter ended 30th June, 2019 are in compliance with Ind-AS prescribed under Section 133 of the Companies Act, 2013 read together with the companies (Indian Accounting Standards) Rules, 2015 (as amended), and accordingly, erstwhile Indian Generally Accepted Accounting Principles (IGAAP) results for the quarter ended 30th June, 2018, have been restated to make the results comparable. The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 13 Nov, 2015 has been modified suitably to comply with requirements of SEBI's circular dated 5th July, 2016, Ind-AS and Schedule III (Division II) to the Companies Act, 2013 applicable to company that are required to comply with Ind-AS.
4. The above financial results have been prepared in accordance with the recognition and measurement principles as prescribed vide Ind AS 34 "Interim Financial Reporting".
5. The Statement does not include Ind-AS compliant financial results for the preceding quarter i.e 31st March, 2019 and previous year ended 31st March, 2019, as the same are not mandatory as per Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016 issued by SEBI.
6. Reconciliation of the net profit for the comparative quarter ended 30th June, 2018 as reported under previous IGAAP and as restated under Ind-AS is as under:

(Rs. in Lakhs)

Particulars	Standalone 30 th June, 2018
Profit after tax reported in previous Indian GAAP	88
<u>Adjustment:</u>	
Fair value effect of Preference shares	(-) 74
Return on liquid Fund- Accrual	81
Profit after tax as per Ind-AS	95



- 7 i) Investment in shares (other than investment in Associates) have been measured and classified under "Fair Value through Profit & Loss (operating income) as per option available under Ind-AS and Schedule III (Division-II) to the Companies Act, as against cost basis under previous IGAAP.
- ii) Investments in Debt based Mutual Funds (held not for trading) have been measured and classified under "Fair Value through Profit & Loss (operating income) as against cost basis is under previous IGAAP.
8. The Company may review its accounting policies or the available exemptions and accordingly, the consequent charges in the accounting treatment and disclosure, if any, would be considered in the financial results of the subsequent quarters within the financial year ending 31st March, 2020 as provided in Ind-AS 101 "First-time Adoption of Indian Accounting Standards".
9. The figures of the corresponding quarter have been regrouped /reclassified, whenever necessary to confirm to current quarter classification / presentation.

Place New Delhi
Date: September 13, 2019

Handwritten signature



By Order of the Board
For THE BIRLA COTTON SPINNING &
WEAVING MILLS LTD.

Virendra Kumar Chauria
(Director)
DIN - 00046895

