

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

Regd. Office : Hindustan Times House

9th Floor, 18-20, Kasturba Gandhi Marg, New Delhi - 110001

Phone : +91-11-66561607 Telefax 66561206

CIN: L65100DL1920PLC099621

September 14, 2020

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, 2020 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the Financial Year ended on 30th June, 2020 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

R.M.V.

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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

Phones : 25713944, 25788644, 25818644

E-mail : brg1971@cakng.com, kng1971@yahoo.com

Website : www.cakng.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations 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 June 30, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. ("the Circular").
2. This statement, which is the responsibility of the 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 (Ind AS), "Interim Financial Reporting" as 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. 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE OF SIGNATURE: NEW DELHI

DATED: 14TH SEPTEMBER, 2020

FOR K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

FRN 304153E


(B.R. GOYAL)

PARTNER

M.NO. 12172

UDIN: 20012172AAABMI6796



THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

Corporate Identity Number: L65100DL1920PLC099621

Regd. Office: Hindustan Times House, 9th Floor, 18-20, Kasturba Gandhi Marg, New Delhi 110 001

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

S No.	Particulars	Three Months ended			Year Ended
		30.06.2020 Unaudited	30.06.2019 Unaudited	31.03.2020 Audited	31.03.2020 Audited
1	Income from Operations	92	75	61	181
2	Other Income	43	43	43	173
3	Total Revenue (1-2)	135	118	104	354
4	Expenses	7	5	10	32
a	Employees benefits expenses	164	-	-	-
b	Short Term Capital Loss	-	2	-	11
c	Legal & Professional Charges	1	1	-	3
d	House Tax	3	2	6	11
f	Other expenditure	-	-	-	-
	Total Expenses (a to h)	175	10	16	57
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	(40)	108	88	297
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before extraordinary items and tax (5-6)	(40)	108	88	297
8	Extraordinary items	-	-	-	-
9	Profit/(Loss) before tax (7-8)	(40)	108	88	297
10	Tax Expenses	23	28	62	(156)
11	Profit/(Loss) for the period (9-10)	(63)	80	26	453
12	Other Comprehensive Income (OCI)	(4)	-	(163)	(163)
i)	a) Items that will not be reclassified to Profit or loss	1	-	36	36
	b) Income tax effect on above	-	-	-	-
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)	(3)	-	(127)	(127)
13	Total comprehensive income for the period (11-12)	(66)	80	(101)	326
14	Paid-up equity share capital (Face value of the share: Rs. 10/-)	114	114	114	114
15	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)				
a	Basic	(5.51)	6.98	2.27	39.56
b	Diluted	(5.51)	6.98	2.27	39.56

STATEMENT OF SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2020

	PARTICULARS	Three Months ended			Year Ended
		30.06.2020 Unaudited	30.06.2019 Unaudited	31.03.2020 Audited	31.03.2020 Audited
1	Segment Revenue	92	75	61	181
	a) Investment and Financing	43	43	43	173
	b) Others	-	-	-	-
	Total	135	118	104	354
2	Segment Result Profit/(Loss) before Interest and Tax	(76)	72	57	167
	a) Investment and Financing	37	39	34	147
	b) Others	(39)	111	91	314
	Total	(39)	111	91	314
	Less: Other un-allocable expenditure net of un-allocable income	1	3	3	17
	Total Profit Before Tax	(40)	108	88	297
3	Segment Assets	5,262	5,267	4,111	4,111
	a) Investment and Financing	242	246	220	220
	b) Others	5,504	5,513	4,331	4,331
	Total	5,504	5,513	4,331	4,331
	Add: Un-allocable	60	2	1,354	1,354
	Total	5,564	5,515	5,685	5,685
4	Segment Liabilities	-	-	194	194
	a) Investment and Financing	21	15	20	20
	b) Others	21	15	214	214
	Total	21	15	214	214
	Add: Un-allocable	24	15	214	214
	Total	24	15	214	214



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Notes:

1. The above unaudited Financial Results for the quarter ended June 30, 2020 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 14, 2020.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter ended June 30, 2020.
3. The Company has adopted Indian Accounting Standard (Ind-AS) effective 1st April, 2019 and accordingly unaudited financial results for the quarter ended 30th June, 2020 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).
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".
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 - i) Investment in shares (other than investment in Associates) have been measured and classified under "Fair Value through Profit & Loss as per option available under Ind-AS and Schedule III (Division-II) to the Companies Act.
 - ii) Investments in Debt based Mutual Funds (held not for trading) have been measured and classified under "Fair Value through Profit & Loss.
6. The figures of the corresponding quarter have been regrouped /reclassified, whenever necessary to confirm to current quarter classification / presentation.



Place New Delhi
Date: September 14, 2020

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

Virendra Kumar Charoria
(Director)
DIN - 00046895

