

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

August 13, 2021

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, 2021 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the Financial Year ended on 30th June, 2021 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

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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

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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, 2021 ("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 as amended, ("the Listing Regulations").
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: 13TH AUGUST, 2021**

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



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

UDIN:21012172AAABHG9149

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, 2021

S. No.	Particulars	Three Months ended			Year Ended
		30.06.2021 Unaudited	31.03.2021 Audited	30.06.2020 Unaudited	31.03.2021 Audited
1	Income from Operations	82	72	92	351
	Other Income	43	43	43	173
	Total Revenue (1 - 2)	125	115	135	524
2	Expenses				
a	Employees benefits expenses	7	9	7	32
b	Depreciation	-	1	-	1
c	Other Expenses	-	12	164	12
	Loss on sale of Derivative	-	2	-	2
	Legal & Professional Charges	1	1	1	3
	House Tax	2	2	3	6
	Other expenditure				
	Total Expenses (a to h)	10	27	175	56
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	115	88	(40)	468
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	115	88	(40)	468
6	Extraordinary Items	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	115	88	(40)	468
8	Tax Expenses :-				
	Current Tax	20	14	23	76
	Tax for Earlier years	-	66	-	55
	Deferred Tax charge/ (Credit)	6	1	-	59
	Total Tax Expenses	26	81	23	190
9	Net Profit /(Loss) for the period (7-8)	89	7	(63)	278
10	Other Comprehensive Income (OCI)				
i)	a) Items that will not be reclassified to Profit or loss	2	37	(4)	125
	b) Income tax relating to items that will be reclassified to profit & Loss	-	(8)	1	(28)
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)	2	29	(3)	97
11	Total comprehensive income for the period (9-10)	91	36	(66)	375
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114	114	114	114
13	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)				
a	Basic	7.78	0.61	(5.51)	24.27
b	Diluted	7.78	0.61	(5.51)	24.27

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2021

PARTICULARS	Three Months ended			Year Ended
	30.06.2021 Unaudited	31.03.2021 Audited	30.06.2020 Unaudited	31.03.2021 Audited
1 Segment Revenue				
a) Investment and Financing	82	72	92	351
b) Others	43	43	43	173
Total	125	115	135	524
2 Segment Result Profit/(Loss) before Interest and Tax				
a) Investment and Financing	63	66	(76)	334
b) Others	53	25	37	139
Total	116	91	(39)	473
Less: Other un-allocable expenditure net of un-allocable income	1	3	1	5
Total Profit Before Tax	115	88	(40)	468
3 Segment Assets				
a) Investment and Financing	5,702	5,509	5,262	5,509
b) Others	300	207	242	207
Total	6,002	5,716	5,504	5,716
Add: Un-allocable	35	200	60	200
Total	6,037	5,916	5,564	5,916
4 Segment Liabilities				
a) Investment and Financing	10	22	-	22
b) Others	23	48	21	48
Total	33	70	21	70
Add: Un-allocable	69	70	3	-
Total	102	70	24	70



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Notes:

1. The above unaudited Financial Results for the quarter ended June 30, 2021 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on August 13, 2021.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter ended June 30, 2021.
3. The figures for the quarter ended 31st March 2021 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto third quarter of that financial year.
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.
 - i) Investment in shares (other than investment in Associates) have been measured and classified under "Fair Value through OCI as per option available under Ind-AS .
 - 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.

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



Virendra Kumar Charoria
(Director)
DIN - 00046895

Place New Delhi
Date: August 13, 2021

Handwritten signature

