

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 12, 2022

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, 2022 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the Financial Year ended on 30th June, 2022 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**

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, 2022 ("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 : NEW DELHI

DATED: 12TH AUGUST, 2022



**FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS**

FRN 304153E

B.R. GOYAL

PARTNER

M.NO. 12172

UDIN: 22012172AOVZKN5333

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, 2022

S. No.	Particulars	(Amount in lacs)			
		Three Months ended		Year Ended	
		30.06.2022 Unaudited	31.03.2022 Audited	30.06.2021 Unaudited	31.03.2022 Audited
1	Income				
a	Revenue from Operations				
i)	Interest Income	39	45	37	144
ii)	Dividend Income	-	38	-	88
iii)	Net Gain on fair value changes	-	8	27	71
iv)	Profit on Derivative Transactions	-	-	15	13
v)	Profit on sale of investments	-	10	3	-
	Total Revenue from Operations	39	101	82	316
b	Other Income				
i)	Rental Income	31	34	31	128
ii)	Sale of services	12	12	12	48
	Total Other Income	43	46	43	176
	Total Revenue (a+b)	82	147	125	492
2	Expenses				
a	Employees benefits expenses	7	9	7	30
b	Depreciation	-	1	-	1
	Other Expenses				
c	Loss on sale of Investments	-	-	-	18
d	Legal & Professional Charges	1	1	-	2
e	House Tax	1	1	1	3
f	Other expenditure	1	1	2	8
	Total Expenses (a to f)	10	13	10	62
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	72	134	115	430
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	72	134	115	430
6	Extraordinary items	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	72	134	115	430
8	Tax Expenses :-				
	Current Tax	16	27	20	87
	Deferred Tax charge/ (Credit)	36	(56)	6	(71)
	Total Tax Expenses	52	(29)	26	16
9	Net Profit /(Loss) for the period (7-8)	20	163	89	414
10	Other Comprehensive Income (OCI)				
i)	a) Items that will not be reclassified to Profit or loss	(173)	45	2	321
	b) Income tax relating to items that will be reclassified to profit & Loss	19	(9)	-	(71)
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)	(154)	36	2	250
11	Total comprehensive income for the period (9-10)	(134)	199	91	664
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	1.75	14.27	7.78	36.21
b	Diluted	1.75	14.27	7.78	36.21

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2022

	PARTICULARS	(Amount in lacs)			
		Three Months ended		Year Ended	
		30.06.2022 Unaudited	31.03.2022 Audited	30.06.2021 Unaudited	31.03.2022 Audited
1	Segment Revenue				
a)	Investment and Financing	39	101	82	316
b)	Others	43	46	43	176
	Total	82	147	125	492
2	Segment Result Profit/(Loss) before Interest and Tax				
a)	Investment and Financing	36	95	63	281
b)	Others	38	40	53	156
	Total	74	135	116	437
	Less: Other un-allocable expenditure net of un-allocable income	2	1	1	-
	Total Profit Before Tax	72	134	115	430
3	Segment Assets				
a)	Investment and Financing	6,180	6,322	5,702	6,322
b)	Others	244	210	300	210
	Total	6,424	6,532	6,002	6,532
	Add: Un-allocable	56	51	35	51
	Total	6,480	6,583	6,037	6,583
4	Segment Liabilities				
a)	Investment and Financing	-	-	10	-
b)	Others	25	25	23	25
	Total	25	25	33	25
	Add: Un-allocable	71	48	69	48
	Total	96	73	102	73



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Notes:

1. The above unaudited Financial Results for the quarter ended June 30, 2022 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 12, 2022.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter ended June 30, 2022.
3. The above financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time."
4.
 - 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.
5. The figures for the preceding quarter ended 31 March 2022, as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year ended 31 March 2022 and the published year to date figures upto the end of third quarter of that financial year.
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 12, 2022

