

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

November 13, 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 and Year to date on 30th September, 2020 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the quarter ended and year to date on 30th September, 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



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

Limited review report on unaudited quarterly and year-to-date financial results of under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**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 September, 2020 and the year to date results for the period from 1st April, 2020 to 30th September, 2020 ("the Statement"),
2. The Statement, which is the responsibility of the Company's management and approved by the 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 Auditors of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 applicable accounting standards and other recognized accounting practices and policies 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.

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


**(B.R. GOYAL)
PARTNER
M.NO. 12172
UDIN : 20012172AAABUL2081
DATED: 13TH NOVEMBER, 2020
PLACE : NEW DELHI**



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2020

(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1	Income						
a	Income from Operations	243	(72)	10	171	85	181
b	Other Income	44	43	44	87	87	173
	Total Revenue (a + b)	287	(29)	54	258	172	354
2	Expenses						
a	Employees benefits expenses	9	7	9	16	14	32
b	Short Term Capital Loss	-	-	28	-	28	-
c	Legal & Professional Charges	-	-	-	-	2	11
d	House Tax	1	1	1	2	2	3
e	Other Expenses	1	3	2	4	4	11
	Total Expenses (a to e)	11	11	40	22	50	57
3	Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)	276	(40)	14	236	122	297
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	276	(40)	14	236	122	297
6	Extraordinary items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	276	(40)	14	236	122	297
8	Tax Expenses :-						
	Current Tax	7	23	53	30	81	200
	Deferred Tax charge/(credit)	46	-	(355)	46	(355)	(356)
	Total Tax Expenses	53	23	(302)	76	(274)	(156)
9	Net Profit /(Loss) for the period (7- 8)	223	(63)	316	160	396	453
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to Profit or loss	30	(4)	-	26	-	(163)
	b) Income tax relating to items that will be reclassified to profit & Loss	(7)	1	-	(6)	-	36
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)	23	(3)	-	20	-	(127)
11	Total comprehensive income for the period (9+10)	245	(66)	316	179	396	326
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114	114	114	114	114	114
13	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)						
a	Basic (Rs.)	19.46	(5.51)	27.62	13.96	34.61	39.56
b	Diluted (Rs.)	19.46	(5.51)	27.62	13.96	34.61	39.56

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2020

(Rupees in Lakhs)

	PARTICULARS	Quarter ended			Six Months ended		Year Ended
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1	Segment Revenue						
	a) Investment and Financing	243	(72)	10	171	85	181
	b) Others	44	43	44	87	87	173
	Total	287	(29)	54	258	172	354
2	Segment Result Profit/(Loss) before Interest and Tax						
	a) Investment and Financing	238	(76)	(22)	162	51	167
	b) Others	38	37	37	75	75	147
	Total	276	(39)	15	237	126	314
	Less: Other un-allocable expenditure net of un-allocable income	-	1	1	1	4	17
	Total Profit Before Tax	276	(40)	14	236	122	297
3	Segment Assets						
	a) Investment and Financing	5,391	5,262	5,313	5,391	5,313	4,111
	b) Others	276	242	272	276	272	220
	Total	5,667	5,504	5,585	5,667	5,585	4,331
	Add: Un-allocable	21	60	57	21	57	1,354
	Total	5,688	5,564	5,642	5,688	5,642	5,685
4	Segment Liabilities						
	a) Investment and Financing	-	-	-	-	-	194
	b) Others	20	21	102	20	102	20
	Total	20	21	102	20	102	214
	Add: Un-allocable	18	3	-	18	-	-
	Total	38	24	102	38	102	214



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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

Particulars	As at 30th September, 2020	As at 31st March, 2020
	Unaudited	Audited
<u>ASSETS</u>		
Financial assets		
(a) Cash and cash equivalents	1,885	1,623
(b) Bank balances other than above	3	3
(c) Trade Receivable	4	8
(d) Loans	3,025	3,000
(e) Investments	383	703
(f) Other financial assets	124	103
	5,423	5,440
Non- Financial assets		
(a) Current- tax assets(Net)	-	1
(b) Deferred tax assets (Net)	-	39
(c) Property, plant and Equipments	198	198
(d) Other non-Financials Assets	68	7
	265	245
Total Assets	5,688	5,685
<u>LIABILITIES AND EQUITY</u>		
Liabilities		
Financials Liabilities		
(a) Payables		
(I) Trade Payables		
(i) total outstanding dues of Micro and small Enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	194
(II) Other payables		
(i) total outstanding dues of Micro and small Enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Other financial liabilities	14	13
	14	207
Non- Financial Liabilities		
(a) Provisions	6	6
(b) Current tax liabilities (Net)	5	-
(c) Deferred tax liabilities (Net)	13	-
(d) Other non-financial liabilities	-	1
	24	7
Equity		
(a) Equity Share capital	114	114
(b) Other Equity	5,536	5,357
	5,650	5,471
Total Liabilities	5,688	5,685



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CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2020

(Rupees in lakhs)

Particulars	For the six months ended 30th september 2020	For the six months ended 30th september 2019
	unaudited	unaudited
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Exceptional Items and Tax as per Statement of Profit and Loss	235	122
Adjustment for :		
Dividend Income	-	(4)
Gain/Loss on sale of Investments	-	(54)
Interest Income	(118)	-
Operating Profit before working Capital changes	118	64
Adjustment for changes in working capital:		
(-) Increase/Decrease in Trade & other receivables	5	(63)
(-) Increase/Decrease in financials assets	(25)	
(-) Increase/Decrease in other financials assets	(21)	
(-) Increase/Decrease in other non financials assets	(61)	
Increase/ (-) Decrease in Trade & other payables	(194)	85
Increase/ (-) Decrease in Other Financials Liabilities	1	
Increase/ (-) Decrease in Other non Financials Liabilities	(1)	
Increase/ (-) Decrease in Provisions	-	
Cash Generated from Operations	(178)	86
Income Tax paid (Net of refund)	(24)	(78)
Net Cash from Operating Activities	(202)	8
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	-	4
Gain on sale of Investments	-	54
Interest Income	118	-
Investment in partnership firms	-	(4,740)
Sale of Investments	480	-
Purchase of Investments	(135)	-
Net Cash from investing activities	463	(4,682)
CASH FLOW FROM FINANCING ACTIVITIES:		
Net Cash from Financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	262	(4,674)
Cash and cash equivalents as at beginning of the period	1,623	5,064
Cash and cash equivalents at the end of the period	1,885	390



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Notes:

1. The above unaudited Financial Results for the quarter and half year ended September 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 November 13, 2020.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and half year ended September 30, 2020.
3. 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.
5. 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: November 13, 2020

