

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 12, 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 and Year to date on 30th September, 2021 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, 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**

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, 2021 and the year to date results for the period from 1st April, 2021 to 30th September, 2021 ("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 : 21012172AAABRK1557
DATED: 12TH NOVEMBER, 2021
PLACE : NEW DELHI**



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	Income						
a	Income from Operations	64	82	243	146	171	351
b	Other Income	44	43	44	87	87	173
	Total Revenue (a +b)	108	125	287	233	258	524
2	Expenses						
a	Employees benefits expenses	7	7	9	14	16	32
b	Short Term Capital Loss	28			28		
c	Other Expenses						
	Loss on sale of Derivative						12
	Legal & Professional Charges	1			1		2
	House Tax	1	1	1	2	2	3
	Other Expenses	2	2	1	4	4	7
	Total Expenses (a to e)	39	10	11	49	22	56
3	Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)	69	115	276	184	236	468
4	Exceptional items						
5	Profit/(Loss) before extraordinary items and tax (3-4)	69	115	276	184	236	468
6	Extraordinary items						
7	Profit/(Loss) before tax (5-6)	69	115	276	184	236	468
8	Tax Expenses :-						
	Current Tax	17	20	7	37	30	76
	Tax for earlier years						55
	Deferred Tax charge/(credit)	1	6	46	7	46	59
	Total Tax Expenses	18	26	53	44	76	190
9	Net Profit /(Loss) for the period (7- 8)	51	89	223	140	160	278
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to Profit or loss	302	2	30	304	26	125
	b) Income tax relating to items that will be reclassified to profit & Loss	(68)		(7)	(68)	(6)	(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)	234	2	23	236	20	97
11	Total comprehensive income for the period (9+10)	285	91	246	376	180	375
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.)	4.46	7.78	19.46	12.24	13.96	24.27
b	Diluted (Rs.)	4.46	7.78	19.46	12.24	13.96	24.27

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

(Rupees in Lakhs)

	PARTICULARS	Quarter ended			Six Months ended		Year Ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	Segment Revenue						
	a) Investment and Financing	64	82	243	146	171	351
	b) Others	44	43	44	87	87	173
	Total	108	125	287	233	258	524
2	Segment Result Profit/(Loss) before Interest and Tax						
	a) Investment and Financing	48	63	238	111	162	334
	b) Others	24	53	38	77	75	139
	Total	72	116	276	188	237	473
	Less: Other un-allocable expenditure net of un-allocable income	3	1		4	1	5
	Total Profit Before Tax	69	115	276	184	236	468
3	Segment Assets						
	a) Investment and Financing	6,024	5,702	5,391	6,024	5,391	5,509
	b) Others	368	300	276	368	276	207
	Total	6,392	6,002	5,667	6,392	5,667	5,716
	Add: Un-allocable	62	35	21	62	21	200
	Total	6,454	6,037	5,688	6,454	5,688	5,916
4	Segment Liabilities						
	a) Investment and Financing		10				22
	b) Others	97	23	20	97	20	48
	Total	97	33	20	97	20	70
	Add: Un-allocable	135	69	18	135	18	
	Total	232	102	38	232	38	70

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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

Particulars	As at 30th September, 2021	As at 31st March, 2021
	Unaudited	Audited
<u>ASSETS</u>		
Financial assets		
(a) Cash and cash equivalents	2,144	2,420
(b) Bank balances other than above	3	3
(c) Trade Receivable	154	-
(d) Loans	2,070	2,600
(e) Investments	1,801	483
(f) Other financial assets	75	205
	6,247	5,711
Non- Financial assets		
(a) Current- tax assets(Net)	-	4
(b) Property, plant and Equipments	197	197
(c) Other non-Financials Assets	10	4
	207	205
Total Assets	6,454	5,916
<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	-	-
(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	91	16
	91	16
Non- Financial Liabilities		
(a) Provisions	5	5
(b) Current tax liabilities (Net)	12	-
(c) Deferred tax liabilities (Net)	123	48
(d) Other non-financial liabilities	1	1
	141	54
Equity		
(a) Equity Share capital	114	114
(b) Other Equity	6,108	5,732
	6,222	5,846
Total Liabilities	6,454	5,916



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CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2021

(Rupees in lakhs)

Particulars	For the six months ended 30th september 2021	For the six months ended 30th september 2020
	unaudited	unaudited
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Exceptional Items and Tax as per Statement of Profit and Loss	184	236
Adjustment for :		
Dividend Income	(27)	-
(Gain)/Loss on sale of Investments	28	-
Interest Income	(68)	(118)
Operating Profit before working Capital changes	117	118
Adjustment for changes in working capital:		
(-) Increase/Decrease in Trade & other receivables	(154)	5
(-) Increase/Decrease in Loans	530	-
(-) Increase/Decrease in financials assets	-	(25)
(-) Increase/Decrease in other financials assets	131	(21)
(-) Increase/Decrease in other non financials assets	(6)	(61)
Increase/ (-) Decrease in Trade & other payables	-	(194)
Increase/ (-) Decrease in Other Financials Liabilities	75	1
Increase/ (-) Decrease in Other non Financials Liabilities	-	(1)
Cash Generated from Operations	693	(177)
Income Tax paid (Net of refund)	(21)	(24)
Net Cash from Operating Activities	672	(201)
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	27	-
Gain/(Loss) on sale of Investments	(28)	-
Interest Income	68	118
Sale & (Purchased) of Investments	(1,015)	346
Net Cash from investing activities	(948)	464
CASH FLOW FROM FINANCING ACTIVITIES:		
Net Cash from Financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	(276)	262
Cash and cash equivalents as at beginning of the period	2,420	1,623
Cash and cash equivalents at the end of the period	2,144	1,885



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Notes:

1. The above unaudited Financial Results for the quarter and half year ended September 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 November 12, 2021.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and half year ended September 30, 2021.
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".
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 of the previous period/year 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 12, 2021

