

# 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

February 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 and Year to date on 31st December, 2020 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the quarter ended and year to date on 31st December, 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**

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation 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 ("the statement") of **THE BIRLA COTTON SPINNING & WEAVING MILLS LIMITED** ("**the Company**") for the quarter ended 31<sup>st</sup> December, 2020 and the year to date results for the period from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> December, 2020, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time .
2. The 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, "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. A review of Interim Financial Information consists of making enquiries, 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 the Standard on Auditing specified under section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.



**K.N. GUTGUTIA & CO.**

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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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), 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 :21012172AAAAER9153**



**DATED: 13<sup>TH</sup> FEBRUARY, 2021  
PLACE : NEW DELHI**

**THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.**

Corporate Identity Number: L65100DL1920PLC099621

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

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020**

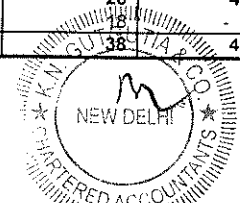
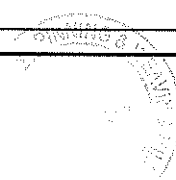
(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2020 Unaudited	30.09.2020 Unaudited	31.12.2019 Unaudited	31.12.2020 Unaudited	31.12.2019 Unaudited	31.03.2020 Audited
1	<b>Income</b>						
a	Income from Operations	108	243	63	279	148	181
b	Other Income	43	44	43	130	130	173
	<b>Total Revenue (a +b)</b>	<b>151</b>	<b>287</b>	<b>106</b>	<b>409</b>	<b>278</b>	<b>354</b>
2	<b>Expenses</b>						
a	Employees benefits expenses	7	9	8	23	22	32
b	Short Term Capital Loss	-	-	-	-	28	-
c	Legal & Professional Charges	-	-	9	-	11	11
d	House Tax	-	1	1	2	3	3
e	Other Expenses	-	1	1	4	5	11
	<b>Total Expenses (a to e)</b>	<b>7</b>	<b>11</b>	<b>19</b>	<b>29</b>	<b>69</b>	<b>57</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)</b>	<b>144</b>	<b>276</b>	<b>87</b>	<b>380</b>	<b>209</b>	<b>297</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(Loss) before extraordinary items and tax (3-4)</b>	<b>144</b>	<b>276</b>	<b>87</b>	<b>380</b>	<b>209</b>	<b>297</b>
6	Extraordinary Items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>144</b>	<b>276</b>	<b>87</b>	<b>380</b>	<b>209</b>	<b>297</b>
8	Tax Expenses :-						
	Current Tax	32	18	55	62	136	200
	Deferred Tax charge/(credit)	12	46	1	58	(354)	(356)
	Tax for earlier years	(11)	(11)	-	(11)	-	-
	<b>Total Tax Expenses</b>	<b>33</b>	<b>53</b>	<b>56</b>	<b>109</b>	<b>(218)</b>	<b>(156)</b>
9	<b>Net Profit /(Loss) for the period (7- 8)</b>	<b>111</b>	<b>223</b>	<b>31</b>	<b>271</b>	<b>427</b>	<b>453</b>
10	<b>Other Comprehensive Income (OCI)</b>						
i)	a) Items that will not be reclassified to Profit or loss	62	30	-	88	-	(163)
	b) Income tax relating to items that will be reclassified to profit & Loss	(14)	(7)	-	(20)	-	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	-	-	-	-	-	-
	<b>Total other comprehensive income (i+ii)</b>	<b>48</b>	<b>23</b>	<b>-</b>	<b>68</b>	<b>-</b>	<b>(127)</b>
11	<b>Total comprehensive income for the period (9+10)</b>	<b>159</b>	<b>246</b>	<b>31</b>	<b>339</b>	<b>427</b>	<b>326</b>
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.)	9.70	19.46	2.71	23.66	37.32	39.56
b	Diluted (Rs.)	9.70	19.46	2.71	23.66	37.32	39.56

**STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020**

(Rupees in Lakhs)

	PARTICULARS	Quarter ended			Nine Months ended		Year Ended
		31.12.2020 Unaudited	30.09.2020 Unaudited	31.12.2019 Unaudited	31.12.2020 Unaudited	31.12.2019 Unaudited	31.03.2020 Audited
1	<b>Segment Revenue</b>						
	a) Investment and Financing	108	243	63	279	148	181
	b) Others	43	44	43	130	130	173
	<b>Total</b>	<b>151</b>	<b>287</b>	<b>106</b>	<b>409</b>	<b>278</b>	<b>354</b>
2	<b>Segment Result Profit/(Loss) before Interest and Tax</b>						
	a) Investment and Financing	106	238	59	268	110	167
	b) Others	39	38	38	114	113	147
	<b>Total</b>	<b>145</b>	<b>276</b>	<b>97</b>	<b>382</b>	<b>223</b>	<b>314</b>
	Less: Other un-allocable expenditure net of un-allocable income	1	-	10	2	14	17
	<b>Total Profit Before Tax</b>	<b>144</b>	<b>276</b>	<b>87</b>	<b>380</b>	<b>209</b>	<b>297</b>
3	<b>Segment Assets</b>						
	a) Investment and Financing	5,464	5,391	5,377	5,464	5,377	4,111
	b) Others	328	276	212	328	212	220
	<b>Total</b>	<b>5,792</b>	<b>5,667</b>	<b>5,589</b>	<b>5,792</b>	<b>5,589</b>	<b>4,331</b>
	Add: Un-allocable	92	21	37	92	37	1,354
	<b>Total</b>	<b>5,884</b>	<b>5,688</b>	<b>5,626</b>	<b>5,884</b>	<b>5,626</b>	<b>5,685</b>
4	<b>Segment Liabilities</b>						
	a) Investment and Financing	-	-	-	-	-	194
	b) Others	24	20	48	24	48	20
	<b>Total</b>	<b>24</b>	<b>20</b>	<b>48</b>	<b>24</b>	<b>48</b>	<b>214</b>
	Add: Un-allocable	50	18	-	50	-	-
	<b>Total</b>	<b>74</b>	<b>38</b>	<b>48</b>	<b>74</b>	<b>48</b>	<b>214</b>



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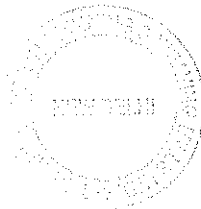
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**Notes:**

1. The above unaudited Financial Results for the quarter and Nine Months ended December 31, 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 February 13, 2021.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and Nine Months ended December 31, 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".
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 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: February 13, 2021

