

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 14, 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 and Nine Months ended on 31st December, 2021 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the quarter ended and Nine Months ending on 31st December, 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

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 31st December, 2021 and the year to date results for the period from 1st April, 2021 to 31st December, 2021, 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 : 22012172ABYGQO9669

DATED: 14TH FEBRUARY, 2022

PLACE : NEW DELHI



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 AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 Audited
1	Income						
a	Income from Operations	79	64	108	225	279	351
b	Other Income	43	44	43	130	130	173
	Total Revenue (a +b)	122	108	151	355	409	524
2	Expenses						
a	Employees benefits expenses	7	7	7	21	23	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	-	2	2	3
	Other Expenses	2	2	-	7	4	7
	Total Expenses (a to e)	10	39	7	59	29	56
3	Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)	112	69	144	296	380	468
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	112	69	144	296	380	468
6	Extraordinary Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	112	69	144	296	380	468
8	Tax Expenses :-						
	Current Tax	23	17	32	60	62	76
	Tax for earlier years	-	-	(11)	-	(11)	55
	Deferred Tax charge/(credit)	(22)	1	12	(15)	58	59
	Total Tax Expenses	1	18	33	45	109	190
9	Net Profit /(Loss) for the period (7- 8)	111	51	111	251	271	278
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to Profit or loss	(28)	302	62	276	88	125
	b) Income tax relating to items that will be reclassified to profit & Loss	6	(68)	(14)	(62)	(20)	(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)	(22)	234	48	214	68	97
11	Total comprehensive income for the period (9+10)	89	285	159	465	339	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.)	9.70	4.46	9.70	21.94	23.66	24.27
b	Diluted (Rs.)	9.70	4.46	9.70	21.94	23.66	24.27

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rupees in Lakhs)

PARTICULARS	Quarter ended			Nine Months ended		Year Ended
	31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 Audited
1 Segment Revenue						
a) Investment and Financing	79	64	108	225	279	351
b) Others	43	44	43	130	130	173
Total	122	108	151	355	409	524
2 Segment Result Profit/(Loss) before Interest and Tax						
a) Investment and Financing	75	48	106	186	268	334
b) Others	38	24	39	116	114	139
Total	113	72	145	302	382	473
Less: Other un-allocable expenditure net of un-allocable income	1	3	1	6	2	5
Total Profit Before Tax	112	69	144	296	380	468
3 Segment Assets						
a) Investment and Financing	6,219	6,024	5,464	6,219	5,464	5,509
b) Others	216	368	328	216	328	207
Total	6,435	6,392	5,792	6,435	5,792	5,716
Add: Un-allocable	30	62	92	30	92	200
Total	6,465	6,454	5,884	6,465	5,884	5,916
4 Segment Liabilities						
a) Investment and Financing	54	97	24	54	24	22
b) Others	54	97	24	54	24	48
Total	108	194	48	108	48	70
Add: Un-allocable	100	135	50	100	50	-
Total	154	232	74	154	74	70

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Notes:

1. The above unaudited Financial Results for the quarter and nine Months ended December 31, 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 February 14, 2022.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and nine months ended December 31, 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.



Place New Delhi
Date: February 14, 2022

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

Virendra Kumar Charoria
(Director)
DIN - 00046895

