

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008

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Independent Auditor's Report on Quarterly & year to date Financial Results of The Birla Cotton Spinning & Weaving Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of
The Birla Cotton Spinning & Weaving Mills Limited.

We have audited the accompanying Financial Results of **The Birla Cotton Spinning & Weaving Mills Limited** ("the company") for the quarter and year ended March 31, 2019 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

This statement is the responsibility of the management and is approved by the Board of Directors. These quarterly financial results are the derived figures between the audited figures in respect of the year ended March 31, 2019 and the published year to date figures up to December 31, 2018 being the date of the end of the third quarter of the current financial year, which were subject to limited review and as it relates to the year ended March 31, 2019, has been compiled from the related Annual standalone financial statement prepared in accordance with the Accounting Standard, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of the Annual Standalone Financial Statements of the company.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the statement whether due to fraud or error. In making those risk assessment, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement.



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We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. in this regard; and
- (ii) give a true and fair view, in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the *Net Profit for the year ended March 31, 2019 and other financial information* of the company.

PLACE : NEW DELHI
DATE : 28th May, 2019

FOR K.N. GUTGUTIA & COMPANY
CHARTERED ACCOUNTANTS
FRN 304153E



(B.R. GOYAL)
PARTNER
M.NO.12172



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 Audited Financial Results for the Quarter and Year ended on 31st March, 2019

(Rs. in Lakhs ,except per share data)

S. No.	Particulars	Quarter ended			Year ended	
		Audited	Unaudited	Audited	Audited	Audited
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
1	Income from Operations	16	15	15	132	58
2	Other Income	44	43	43	173	173
3	Total Revenue (1 -2)	60	58	58	305	231
4	Expenses					
a	Employees benefits expenses	9	7	9	29	29
b	Contribution for CSR Activities	75	-	4	75	4
c	financial Cost	10	11	10	40	38
d	Legal & Professional Charges	2	1	2	6	14
e	House Tax	1	1	-	3	3
f	Depreciation	-	-	1	1	4
g	Other expenditure	1	4	2	9	6
	Total Expenses (a to h)	98	24	28	163	98
5	Profit/(Loss) before exceptional and extraordinary Items and tax (3-4)	(38)	34	30	142	133
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) before extraordinary Items and tax (5-6)	(38)	34	30	142	133
8	Extraordinary Items	-	-	-	-	-
9	Profit/(Loss) before tax (7-8)	(38)	34	30	142	133
10	Tax Expenses	3	9	10	40	28
11	Profit /(Loss) for the period (9-10)	(41)	25	20	102	105
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114	114	114	114	114
13	Reserve excluding revaluation reserves	-	-	-	4,102	4,000
14	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended))					
a	Basic	(3.61)	2.16	1.78	8.89	9.16
b	Diluted	(3.61)	2.16	1.78	8.89	9.16

STATEMENT OF SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

	PARTICULARS	Quarter ended			Year ended	
		Audited	Unaudited	Audited	Audited	Audited
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
1	Segment Revenue					
a)	Investment and Financing	16	15	15	132	58
b)	Others	44	43	43	173	173
	Total	60	58	58	305	231
2	Segment Result Profit/(Loss) before Interest and Tax					
a)	Investment and Financing	3	1	1	79	8
b)	Others	36	37	36	149	139
	Total	39	38	37	228	147
	Less: Other un-allocable expenditure net of un-allocable income	77	4	7	86	14
	Total Profit Before Tax	(38)	34	30	142	133
3	Segment Assets					
a)	Investment and Financing	3,962	4,579	4,436	3,962	4,436
b)	Others	210	229	209	210	209
	Total	4,172	4,808	4,645	4,172	4,645
	Add: Un-allocable	62	23	39	62	39
	Total	4,234	4,831	4,684	4,234	4,684
4	Segment Liabilities					
a)	Investment and Financing	-	530	554	-	554
b)	Others	18	43	15	18	15
	Total	18	573	569	18	569
	Add: Un-allocable	-	-	-	-	-
	Total	18	573	569	18	569



AUDITED STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rs. in lakhs)	
	As at 31.03.19	As at 31.03.18
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	114	114
(b) Reserves and surplus	4,102	4,001
Sub-total- Shareholders' funds	4,216	4,115
Non Current Liabilities		
(a) Long Term Borrowing	-	500
(b) Long Term Provision	5	5
	5	505
Current liabilities		
Other current liabilities	13	64
Sub-total- Current Liabilities	13	64
TOTAL- EQUITY AND LIABILITIES	4,234	4,684
ASSETS		
Non-current assets		
(a) Fixed assets	200	201
(b) Non-current investments	230	330
(c) Deferred tax assets (net)	5	6
(d) Long-term loans and advances	6	6
	441	543
Current assets		
(a) Cash and Cash Equivalents	3,779	3,552
(c) Short Term Loans and advances	14	521
(c) Other current assets	-	68
Sub-total- Current Assets	3,793	4,141
TOTAL - ASSETS	4,234	4,684

- Note 1) The auditors have conducted the audit of the financial result for the Quarter and year ended March 31, 2019. The results were reviewed by the Audit Committee. The Board has approved the financial results at its meeting held on May 28, 2019
- 2) Previous period's/ year's figures have been re-grouped/re-arranged wherever necessary.
- 3) Provision for Taxation includes Deferred Tax Charge, if any.
- 4) The figures for the last quarter of the current year and of the previous year are the balancing figures between the audited figures for full financial year and the published year to date figures upto third quarter of corresponding year
- 5) The audited financials statement of the company for the quarter & year ended March 31, 2019 are available on the Company's website (www.birlacotton.com) and the Calutta Stock Exchange Ltd. (www.cse-india.com)

PLACE : New Delhi
DATE : 28.05.2019

for THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.



(Virender Kumar Charoria)
DIRECTOR
DIN 00046895

(Signature)