

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

Regd Office: Mezzanine Floor, Hindustan Times House, 18-20, Kasturba Gandhi Marg, New Delhi- 110 001

CIN: L65100DL1920PLC099621

Phone no: 011-66561607

November 14, 2025

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, 2025 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, 2025 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

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, 2025 and the year to date results for the period from 1st April, 2025 to 30th September, 2025 ("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 M.L. GARG & CO.
CHARTERED ACCOUNTANTS
FRN 001604N**



**(M.L.GARG)
PARTNER
M.NO.008850**

UDIN : 25008850BMTDAZ2929

DATED:14.11.2025

PLACE : NEW DELHI

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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 SIX MONTHS ENDED 30TH SEPTEMBER, 2025

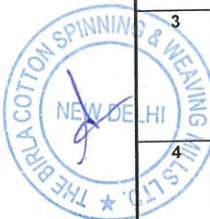
(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
1	Income						
	a Revenue from Operations						
	i) Interest Income	62.23	61.73	36.03	123.96	73.95	171.37
	ii) Dividend Income	36.22	0.20	49.44	36.42	49.44	107.19
	iii) Net Gain on fair value changes	42.31	86.59	72.10	128.90	129.05	258.33
	iv) Other Income	-	-	-	-	-	5.48
	Total Revenue from Operations	140.76	148.52	157.57	289.28	252.44	542.37
	b Other Income						
	Rental Income	32.00	32.00	32.75	64.00	64.00	128.00
	Sale of services	12.00	12.00	12.00	24.00	24.00	48.00
	Total Other Income	44.00	44.00	44.75	88.00	88.00	176.00
	Total Revenue (a+b)	184.76	192.52	202.32	377.28	340.44	718.37
2	Expenses						
	a Employees benefits expenses	14.66	10.40	18.93	25.06	28.03	49.16
	b Depreciation	-	-	-	-	-	0.73
	c Other Expenses						
	Legal & Professional Charges	0.37	1.11	0.71	1.48	0.81	1.38
	d House Tax	3.78	3.77	11.33	7.55	15.10	15.10
	e Other expenditure	1.80	1.45	0.23	3.25	1.57	4.35
	Total Expenses (a to e)	20.61	16.73	31.20	37.34	45.51	70.72
3	Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)	164.15	175.79	171.12	339.94	294.93	647.65
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	164.15	175.79	171.12	339.94	294.93	647.65
6	Extraordinary Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	164.15	175.79	171.12	339.94	294.93	647.65
8	Tax Expenses :-						
	Current Tax	28.59	20.46	23.30	49.05	38.19	166.80
	Deferred Tax charge/(credit)	10.65	21.79	23.80	32.44	38.13	29.56
	Total Tax Expenses	39.24	42.25	47.10	81.49	76.32	196.36
9	Net Profit/(Loss) for the period (7- 8)	124.91	133.54	124.02	258.45	218.61	451.29
10	Other Comprehensive Income (OCI)						
	i) Items that will not be reclassified to Profit or loss	(160.40)	155.50	249.90	(4.90)	732.33	7.21
	ii) Income tax relating to items that will not be reclassified to profit & Loss	22.94	(22.24)	(30.09)	0.70	(163.54)	(1.03)
	iii) Profit on sale of equity instruments through OCI	-	-	-	-	-	42.43
	Total other comprehensive income (i+ii)	(137.46)	133.26	219.81	(4.20)	568.79	48.61
11	Total comprehensive income for the period (9+10)	(12.55)	266.80	343.83	254.25	787.40	499.90
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114.42	114.42	114.42	114.42	114.42	114.42
13	Other Equity						9,135.90
14	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended))						
	a Basic (Rs.)	10.92	11.67	10.84	22.59	19.11	39.44
	b Diluted (Rs.)	10.92	11.67	10.84	22.59	19.11	39.44

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025

(Rupees in Lakhs)

	PARTICULARS	Quarter ended			Six Months ended		Year Ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
1	Segment Revenue						
	a) Investment and Financing	140.76	148.52	157.57	289.28	252.44	542.37
	b) Others	44.00	44.00	44.75	88.00	88.00	176.00
	Total	184.76	192.52	202.32	377.28	340.44	718.37
2	Segment Result Profit/(Loss) before Interest and Tax						
	a) Investment and Financing	131.70	143.02	138.64	274.72	228.92	514.42
	b) Others	34.38	34.78	33.43	69.16	67.75	137.20
	Total	166.08	177.80	172.07	343.88	296.67	651.62
	Less: Other un-allocable expenditure net of un-allocable income	1.93	2.01	0.95	3.94	1.74	3.97
	Total Profit Before Tax	164.15	175.79	171.12	339.94	294.93	647.65
3	Segment Assets						
	a) Investment and Financing	9,647.33	9,701.49	9,869.56	9,647.33	9,869.56	9,388.89
	b) Others	288.76	256.19	283.67	288.76	283.67	208.33
	Total	9,936.09	9,957.68	10,153.23	9,936.09	10,153.23	9,597.22
	Add: Un-allocable	37.50	30.35	42.67	37.50	42.67	68.48
	Total	9,973.59	9,988.03	10,195.90	9,973.59	10,195.90	9,665.70
4	Segment Liabilities						
	a) Investment and Financing	426.27	438.56	565.60	426.27	565.60	394.53
	b) Others	6.46	7.21	88.49	6.46	88.49	8.46
	Total	432.73	445.77	654.09	432.73	654.09	402.99
	Add: Un-allocable	36.29	25.14	3.99	36.29	3.99	12.39
	Total	469.02	470.91	658.08	469.02	658.08	415.38



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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
<u>ASSETS</u>		
Financial assets		
(a) Cash and cash equivalents	3,699.95	3,602.03
(b) Bank Balances other than (a) above	20.00	20.00
(c) Loans	2,750.00	2,715.00
(d) Investments	2,954.85	2,954.42
(e) Other financial assets	279.17	177.66
	9,703.97	9,469.11
Non- Financial assets		
(a) Current- tax assets(Net)	-	-
(b) Property, plant and Equipments	194.30	194.30
(c) Other non-Financials Assets	75.32	2.29
	269.62	196.59
Total Assets	9,973.59	9,665.70
<u>LIABILITIES AND EQUITY</u>		
Liabilities		
Financials Liabilities		
(b) Other financial liabilities	0.10	1.95
	0.10	1.95
Non- Financial Liabilities		
(a) Provisions	5.66	6.45
(b) Current Assets Liabilities (net)	36.30	12.39
(c) Deferred tax liabilities (Net)	426.27	394.53
(d) Other non-financial liabilities	0.70	0.06
	468.93	413.43
Equity		
(a) Equity Share capital	114.42	114.42
(b) Other Equity	9,390.14	9,135.90
	9,504.56	9,250.32
Total Liabilities	9,973.59	9,665.70



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CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2025

(Rupees in lakhs)

Particulars	For the six months ended 30th september 2025	For the six months ended 30th september 2024
	unaudited	unaudited
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Exceptional Items and Tax as per Statement of Profit and Loss	339.94	294.93
Adjustment for :		
Dividend Income	(36.42)	(49.44)
Net Gain on fair value charges	(128.90)	(129.05)
Interest Income	(123.96)	(73.95)
Operating Profit before working Capital changes	50.66	42.49
Adjustment for changes in working capital:		
(-) Increase/Decrease in Loans	(35.00)	160.00
(-) Increase/Decrease in other financials assets	(101.51)	(73.22)
(-) Increase/Decrease in other non financials assets	(73.03)	(75.24)
Increase/ (-) Decrease in Other Financials Liabilities	(1.85)	(1.27)
Increase/ (-) Decrease in Other non Financials Liabilities	0.64	0.06
Increase/ (-) Decrease in Provision	(0.79)	-
Cash Generated from Operations	(160.88)	52.82
Income Tax paid (Net of refund)	(25.15)	(19.22)
Net Cash from Operating Activities	(186.03)	33.60
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	36.42	49.44
Net Gain on fair value charges	128.90	129.05
Interest Income	123.96	73.95
Purchase of Shares	(5.33)	(197.46)
Net Cash from investing activities	283.95	54.98
CASH FLOW FROM FINANCING ACTIVITIES:		
Net Cash from Financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	97.92	88.58
Cash and cash equivalents as at beginning of the period	3,602.03	3,243.23
Cash and cash equivalents at the end of the period	3,699.95	3,331.81



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Notes:

1. The above unaudited Financial Results for the quarter and six Months ended September 30, 2025 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 14, 2025.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and six months ended September 30, 2025.
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: November 14, 2025

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

Ankush Singhal
(Director)
DIN - 10061148

