

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

Corporate Identity Number: L65100DL1920PLC099621

Regd. Office: Hindustan Times House, Mezzanine Floor, 18-20, Kasturba Gandhi Marg, New Delhi 110 001
Phone: 011-66561206, Email : secretarial.ht@rediffmail.com, Website: www.birlacotton.com

May 25, 2026

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 Audited financial results for the quarter/year ended on 31st March, 2026 and we are enclosing herewith the following:

- i) Audited financial results of the Company for the Financial Year ended on 31st March, 2026 and
- ii) Copies of the Audit Report as submitted by the statutory Auditors of the Company along with the declaration in respect of Audit Report with unmodified opinion.

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



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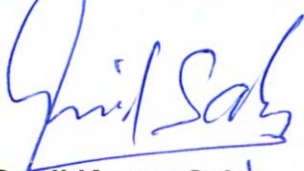
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Calcutta 700 001

DEACLRATION

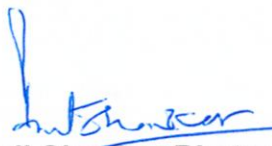
Declaration under regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (Listing Regulations)

Pursuant to Regulation 33 (3) (d) of Listing Regulations, We hereby declare and confirm that the statutory Auditors of the company, M/s M. L. Garg & Company, Chartered Accountants, New Delhi have issued audit report on the Financial Result of the company for the year ended 31st March 2026 with unmodified opinion.

For The Birla Cotton Spinning & Weaving Mills Ltd.



Sunil Kumar Sahu
Chief Financial Officer



Anil Shankar Bhatnagar
Chief Executive Officer

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE BIRLA COTTON SPINNING & WEAVING MILLS LIMITED

REPORT ON THE AUDIT OF THE ANNUAL FINANCIAL RESULTS

Opinion

1. We have audited the accompanying annual financial results of **THE BIRLA COTTON SPINNING & WEAVING MILLS LIMITED** (hereafter referred to as the "Company") for the year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:
 - (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the annual financial results.



Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

4. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- i) Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on through a separate report on the complete set of financial statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by management and Board of Directors.
 - iv) Conclude on the appropriateness of management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - v) Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

11. The annual financial results includes the results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**FOR M.L. GARG & CO.
CHARTERED ACCOUNTANTS
FRN 001604N**



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

UDIN : 26008850VRBQJW9032

**DATED: 25th MAY, 2026
PLACE : NEW DELHI**

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rupees in lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1	Income					
	Revenue from Operations					
i)	Interest Income	49.74	62.66	57.72	236.36	171.37
ii)	Dividend Income	30.41	8.42	30.19	75.25	107.19
iii)	Net Gain on fair value changes	20.78	54.92	73.20	204.60	258.33
iv)	Other Income	-	-	5.48	-	5.48
	Total Revenue from Operations	100.93	126.00	166.59	516.21	542.37
	Other Income					
i)	Rental Income	32.00	32.00	32.00	128.00	128.00
ii)	Sale of services	12.00	12.00	12.00	48.00	48.00
		44.00	44.00	44.00	176.00	176.00
	Total Income (a+b)	144.93	170.00	210.59	692.21	718.37
2	Expenses					
a	Employees benefits expenses	11.55	11.76	10.42	48.37	49.16
b	Depreciation	0.72	-	0.73	0.72	0.73
c	Other Expenses :-					
	Legal & Professional Charges	0.26	0.15	0.57	1.89	1.38
	House Tax	3.78	3.77	-	15.10	15.10
	Other Expenses	3.65	0.68	2.43	7.58	4.35
	Total Expenses (a+b+c+d+e)	19.96	16.36	14.15	73.66	70.72
3	Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)	124.97	153.64	196.44	618.55	647.65
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	124.97	153.64	196.44	618.55	647.65
6	Extraordinary Items	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	124.97	153.64	196.44	618.55	647.65
8	Tax Expenses :-					
	Current Tax	33.57	22.70	92.26	105.32	166.80
	Excess Provision on income Tax for earlier years	-	(0.21)	-	(0.21)	-
	Deferred Tax charge/(credit)	1.07	13.42	(12.51)	46.93	29.56
	Total Tax Expenses	34.64	35.91	79.75	152.04	196.36
9	Net Profit/(Loss) for the period (7- 8)	90.33	117.73	116.69	466.51	451.29
10	Other Comprehensive Income (OCI)					
i)	Items that will not be reclassified to Profit or loss	(181.06)	(35.37)	(412.12)	(221.33)	7.21
ii)	Income tax relating to items that will not be reclassified to profit & Loss	25.89	5.06	114.36	31.65	(1.03)
iii)	Profit on sale of equity instruments through OCI	30.51	(7.50)	42.43	23.01	42.43
	Total other comprehensive income (i+ii)	(124.66)	(37.81)	(255.33)	(166.67)	48.61
11	Total comprehensive income for the period (9+10)	(34.33)	79.92	(138.64)	299.84	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
13	Other Equity				9,435.74	9,135.90
14	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)					
a	Basic (Rs.)	7.89	10.29	10.20	40.77	39.44
b	Diluted (Rs.)	7.89	10.29	10.20	40.77	39.44

STATEMENT OF SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rupees in lakhs)

	PARTICULARS	Quarter ended			Year ended	
		31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
1	Segment Revenue					
a)	Investment and Financing	100.93	126.00	166.59	516.21	542.37
b)	Others	44.00	44.00	44.00	176.00	176.00
	Total	144.93	170.00	210.59	692.21	718.37
2	Segment Result Profit/(Loss) before Interest and Tax					
a)	Investment and Financing	94.94	122.60	172.87	492.26	514.42
b)	Others	32.24	31.93	25.45	133.33	137.20
	Total	127.18	154.53	198.32	625.59	651.62
	Less: Other un-allocable expenditure net of un-allocable income	2.21	0.89	1.88	7.04	3.97
	Total Profit Before Tax	124.97	153.64	196.44	618.55	647.65
3	Segment Assets					
a)	Investment and Financing	9,724.41	9,826.07	9,388.89	9,724.41	9,388.89
b)	Others	210.00	214.09	208.33	210.00	208.33
	Total	9,934.41	10,040.16	9,597.22	9,934.41	9,597.22
	Add: Un-allocable	34.60	35.51	68.48	34.60	68.48
	Total	9,969.01	10,075.67	9,665.70	9,969.01	9,665.70
4	Segment Liabilities					
a)	Investment and Financing	409.81	434.64	394.53	409.81	394.53
b)	Others	6.61	38.80	8.46	6.61	8.46
	Total	416.42	473.44	402.99	416.42	402.99
	Add: Un-allocable	2.43	17.74	12.39	2.43	12.39
	Total	418.85	491.18	415.38	418.85	415.38



The Birla Cotton Spinning & Weaving Mills Limited

Statement of Audited Assets & Liabilities

(Rupees in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Assets		
Financial Assets		
(a) Cash and cash equivalents	4,076.74	3,602.03
(b) Bank balances other than (a) above	16.02	20.00
(c) Loans	2,715.00	2,715.00
(d) Investments	2,612.47	2,954.42
(e) Other financial assets	354.15	177.66
	9,774.38	9,469.11
Non Financial Assets		
(a) Property, plant, and equipment	193.58	194.30
(b) Other Non Financials assets	1.05	2.29
	194.63	196.59
Total Assets	9,969.01	9,665.70
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Other financial liabilities	0.83	1.95
	0.83	1.95
Non Financial Liabilities		
(a) Provisions	5.24	6.45
(b) Current tax liabilities (Net)	2.43	12.39
(c) Deferred tax liabilities (Net)	409.81	394.53
(d) Other Non Financials liabilities	0.54	0.06
	418.02	413.43
Equity		
(a) Equity share capital	114.42	114.42
(b) Other Equity	9,435.74	9,135.90
Total Equity	9,550.16	9,250.32
Total Liabilities and Equity	9,969.01	9,665.70



The Birla Cotton Spinning & Weaving Mills Limited

Cash Flow Statement for the year ended 31st March' 2026

Particulars	Year ended 2025-26	Year ended 2024-25
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Exceptional Items and Tax as per Statement of Profit and Loss	618.55	647.65
<u>Adjustment for :</u>		
Depreciation	0.72	0.73
Fixes Asset Discarded	-	0.11
Dividend Income	(75.25)	(107.19)
Interest received from Income Tax Department	0.12	(0.60)
Net Gain on fair value changes	(204.60)	(258.33)
(Gain)/Loss on sale of Investments	-	(5.48)
Interest Income	(236.36)	(171.37)
Operating Profit before working Capital changes	103.18	105.52
Adjustment for changes in working capital:		
(-) Increase/Decrease in financials assets	-	(755.00)
(-) Increase/Decrease in other financials assets	(176.49)	(38.58)
(-) Increase/Decrease in other non financials assets	1.24	4.12
Increase/ (-) Decrease in Other Financials Liabilities	(1.12)	(80.66)
Increase/ (-) Decrease in other Non Financials Liabilities	0.48	(0.58)
Increase/ (-) Decrease in Provisions	(1.21)	-
Cash Generated from Operations	(73.92)	(765.18)
Income Tax paid (Net of refund)	(115.19)	(138.81)
Net Cash from Operating Activities	(189.11)	(903.99)
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	75.25	107.19
Gain on sale of Investments	-	5.48
Interest Income	236.36	171.37
Fixed Deposits (placed) / redeemed	3.98	-
(Purchase)/ Sale of Investments	348.23	978.75
Net Cash from investing activities	663.82	1,262.79
CASH FLOW FROM FINANCING ACTIVITIES:		
Net Cash from Financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	474.71	358.80
Cash and cash equivalents as at (Opening)	3,602.03	3,243.23
Cash and cash equivalents as at (Closing)	4,076.74	3,602.03



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Notes:

1. The above audited Financial Results for the quarter and Year ended March 31, 2026 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 25, 2026.
2. These above Financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) notified under the Companies (Indian Accounting Standards.) Rules 2015 as amended from time to time.
- 3
 - 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.
4. The figures of the corresponding quarter have been regrouped /reclassified, whenever necessary to confirm to current quarter classification / presentation.
5. The figures for the quarter ended 31st March 2026 & 31st March 2025 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures up to third quarter of the respective years.

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



Ankush Singhal
(Director)
DIN - 10061148

Place New Delhi
Date: May 25, 2026

