

**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

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November 10, 2023

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, 2023 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, 2023 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 30<sup>th</sup> September, 2023 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 ("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 : 23008850BGSNKU6628

DATED:10.11.2023

PLACE : NEW DELHI



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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023**

S. No.	Particulars	(Rupees in Lakhs)					
		Quarter ended			Six Months ended		Year Ended
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	<b>Income</b>						
a	<b>Revenue from Operations</b>						
i)	Interest Income	36	34	33	70	72	141
ii)	Dividend Income	41	-	25	41	25	70
iii)	Net Gain on fair value changes	49	55	27	104	27	76
iv)	Other Income	-	-	-	-	-	34
	<b>Total Revenue from Operations</b>	<b>126</b>	<b>89</b>	<b>85</b>	<b>215</b>	<b>124</b>	<b>321</b>
b	<b>Other Income</b>						
	Rental Income	33	31	33	64	64	128
	Sale of services	12	12	12	24	24	48
	<b>Total Other Income</b>	<b>45</b>	<b>43</b>	<b>45</b>	<b>88</b>	<b>88</b>	<b>176</b>
	<b>Total Revenue (a+b)</b>	<b>171</b>	<b>132</b>	<b>130</b>	<b>303</b>	<b>212</b>	<b>497</b>
2	<b>Expenses</b>						
a	Employees benefits expenses	10	8	11	18	18	36
b	Depreciation	-	-	-	-	-	1
	Other Expenses	-	-	-	-	-	-
c	Legal & Professional Charges	-	1	-	1	1	2
d	House Tax	1	1	-	2	1	3
e	Other expenditure	2	-	2	2	3	4
	<b>Total Expenses (a to e)</b>	<b>13</b>	<b>10</b>	<b>13</b>	<b>23</b>	<b>23</b>	<b>46</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)</b>	<b>158</b>	<b>122</b>	<b>117</b>	<b>280</b>	<b>189</b>	<b>451</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(Loss) before extraordinary items and tax (3-4)</b>	<b>158</b>	<b>122</b>	<b>117</b>	<b>280</b>	<b>189</b>	<b>451</b>
6	Extraordinary Items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>158</b>	<b>122</b>	<b>117</b>	<b>280</b>	<b>189</b>	<b>451</b>
8	<b>Tax Expenses :-</b>						
	Current Tax	25	15	21	40	37	79
	Deferred Tax charge/(credit)	12	14	7	26	43	56
	<b>Total Tax Expenses</b>	<b>37</b>	<b>29</b>	<b>28</b>	<b>66</b>	<b>80</b>	<b>135</b>
9	<b>Net Profit/(Loss) for the period (7- 8)</b>	<b>121</b>	<b>93</b>	<b>89</b>	<b>214</b>	<b>109</b>	<b>316</b>
10	<b>Other Comprehensive Income (OCI)</b>						
i)	a) Items that will not be reclassified to Profit or loss	107	478	226	585	53	309
	b) Income tax relating to items that will be reclassified to profit & Loss	(13)	(54)	(25)	(67)	(6)	(35)
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>94</b>	<b>424</b>	<b>201</b>	<b>518</b>	<b>47</b>	<b>274</b>
11	<b>Total comprehensive income for the period (9+10)</b>	<b>215</b>	<b>517</b>	<b>290</b>	<b>732</b>	<b>156</b>	<b>590</b>
12	<b>Paid-up equity share capital (Face value of the share : Rs. 10/-)</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>114</b>
13	<b>Other Equity</b>						<b>6,986</b>
14	<b>Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)</b>						
a	Basic (Rs.)	10.55	8.15	7.78	18.70	9.53	27.64
b	Diluted (Rs.)	10.55	8.15	7.78	18.70	9.53	27.64

**STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023**

	PARTICULARS	(Rupees in Lakhs)					
		Quarter ended			Six Months ended		Year Ended
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	<b>Segment Revenue</b>						
	a) Investment and Financing	126	89	85	215	124	321
	b) Others	45	43	45	88	88	176
	<b>Total</b>	<b>171</b>	<b>132</b>	<b>130</b>	<b>303</b>	<b>212</b>	<b>497</b>
2	<b>Segment Result Profit/(Loss) before Interest and Tax</b>						
	a) Investment and Financing	122	85	79	207	115	304
	b) Others	36	38	39	74	77	151
	<b>Total</b>	<b>158</b>	<b>123</b>	<b>118</b>	<b>281</b>	<b>192</b>	<b>455</b>
	Less: Other un-allocable expenditure net of un-allocable income	-	1	1	1	3	4
	<b>Total Profit Before Tax</b>	<b>158</b>	<b>122</b>	<b>117</b>	<b>280</b>	<b>189</b>	<b>451</b>
3	<b>Segment Assets</b>						
	a) Investment and Financing	7,791	7,576	6,452	7,791	6,452	7,009
	b) Others	280	264	273	280	273	219
	<b>Total</b>	<b>8,071</b>	<b>7,840</b>	<b>6,725</b>	<b>8,071</b>	<b>6,725</b>	<b>7,228</b>
	Add: Un-allocable	38	12	80	38	80	39
	<b>Total</b>	<b>8,109</b>	<b>7,852</b>	<b>6,805</b>	<b>8,109</b>	<b>6,805</b>	<b>7,267</b>
4	<b>Segment Liabilities</b>						
	a) Investment and Financing	232	208	-	232	-	139
	b) Others	30	28	27	30	27	28
	<b>Total</b>	<b>262</b>	<b>236</b>	<b>27</b>	<b>262</b>	<b>27</b>	<b>167</b>
	Add: Un-allocable	16	-	112	16	112	-
	<b>Total</b>	<b>278</b>	<b>236</b>	<b>139</b>	<b>278</b>	<b>139</b>	<b>167</b>



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**STATEMENT OF ASSETS AND LIABILITIES**

(Rupees in lakhs)

Particulars	As at 30th September, 2023	As at 31st March, 2023
	Unaudited	Audited
<b>ASSETS</b>		
<b>Financial assets</b>		
(a) Cash and cash equivalents	2,967	2,833
(c) Loans	1,961	1,963
(d) Investments	2,713	2,128
(e) Other financial assets	199	133
	<b>7,840</b>	<b>7,057</b>
<b>Non- Financial assets</b>		
(a) Current- tax assets(Net)	-	6
(b) Property, plant and Equipments	196	197
(c) Other non-Financials Assets	73	7
	<b>269</b>	<b>210</b>
<b>Total Assets</b>	<b>8,109</b>	<b>7,267</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Financials Liabilities</b>		
(a) Payables		
(I) Trade Payables		
(i) total outstanding dues of Micro and small Enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(II) Other payables		
(i) total outstanding dues of Micro and small Enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Other financial liabilities	23	21
	<b>23</b>	<b>21</b>
<b>Non- Financial Liabilities</b>		
(a) Current Assets Liabilities (net)	16	-
(a) Provisions	6	6
(b) Deferred tax liabilities (Net)	232	139
(c) Other non-financial liabilities	1	1
	<b>255</b>	<b>146</b>
<b>Equity</b>		
(a) Equity Share capital	114	114
(b) Other Equity	7,717	6,986
	<b>7,831</b>	<b>7,100</b>
<b>Total Liabilities</b>	<b>8,109</b>	<b>7,267</b>



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**CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2023**

(Rupees in lakhs)

Particulars	For the six months ended 30th september 2023	For the six months ended 30th september 2022
	unaudited	unaudited
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Exceptional Items and Tax as per Statement of Profit and Loss	280	189
Adjustment for :		
Dividend Income	(41)	(25)
Net Gain on fair value charges	(104)	(76)
(Gain)/Loss on sale of Investments	-	-
Interest Income	(70)	(72)
<b>Operating Profit before working Capital changes</b>	<b>65</b>	<b>16</b>
Adjustment for changes in working capital:		
(-) Increase/Decrease in Loans	2	568
(-) Increase/Decrease in other financials assets	(66)	(131)
(-) Increase/Decrease in other non financials assets	(66)	-
Increase/ (-) Decrease in Other Financials Liabilities	2	3
Increase/ (-) Decrease in Other non Financials Liabilities	-	(1)
Cash Generated from Operations	(63)	455
Income Tax paid (Net of refund)	(18)	(14)
<b>Net Cash from Operating Activities</b>	<b>(81)</b>	<b>441</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Dividend Income	41	25
Net Gain on fair value charges	104	76
Interest Income	70	72
<b>Net Cash from investing activities</b>	<b>215</b>	<b>173</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
<b>Net Cash from Financing activities</b>	<b>-</b>	<b>-</b>
NET INCREASE IN CASH AND CASH EQUIVALENTS	134	614
Cash and cash equivalents as at beginning of the period	2,833	1,884
<b>Cash and cash equivalents at the end of the period</b>	<b>2,967</b>	<b>2,498</b>



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### Notes:

1. The above unaudited Financial Results for the quarter and six Months ended September 30, 2023 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 10, 2023.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and six months ended September 30, 2023.
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 10, 2023

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

Virendra Kumar Charoria  
(Director)  
DIN - 00046895

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