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

February 12, 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 Unaudited financial results for the quarter ended and Year to date on 31st December, 2025 and we are enclosing herewith the following:

i) Unaudited financial results of the Company for the quarter ended and year to date on 31st December, 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.

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD. ★ NEW DELHI

Director

Encl: as above

K-60, 2nd Floor, Connaught Place,
Opp. PVR Plaza, New Delhi-110001
Phone : 011-47675720, 23414171
E-mail : mlgarg@mlgargco.com
Website: www.mlgargco.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, 2025 and the year to date results for the period from 1st April, 2025 to 31st December, 2025, 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.

M. L. GARG & CO. FRN : 001604N New Delhi Chartered Accountants

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

M.L. GARG & CO.
FRN : 001604N
New Delhi
Chartered Accountants

(M.L. GARG)
PARTNER
M.NO. 008850
UDIN: 26008850MRTJP22841
DATED: 12th FEBRUARY, 2026
PLACE: NEW DELHI

THE BIRLA COTTON SPINNING AND WEAVING MILLS LIMITED

Corporate Identity Number: L65100DL1920PLC099621
Regd.Office: Mezzanine Floor, Hindustan Times House, 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, 2025

(Rupees in Lakhs)

S. No.		Particulars	Quarter ended			Nine Months ended		Year Ended
			31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1		**Income**						
	a	**Revenue from Operations**						
	i)	Interest Income	62.66	62.23	39.70	186.62	113.65	171.37
	ii)	Dividend Income	8.42	36.22	27.56	44.84	77.00	107.19
	iii)	Net Gain on fair value changes	54.92	42.31	56.08	183.82	185.13	258.33
	iv)	Other Income	-	-	-	-	-	5.48
		Total Revenue from Operations	**126.00**	**140.76**	**123.34**	**415.28**	**375.78**	**542.37**
	b	**Other Income**						
		Rental Income	32.00	32.00	32.00	96.00	96.00	128.00
		Sale of services	12.00	12.00	12.00	36.00	36.00	48.00
		Total Other Income	**44.00**	**44.00**	**44.00**	**132.00**	**132.00**	**176.00**
		Total Income (a+b)	**170.00**	**184.76**	**167.34**	**547.28**	**507.78**	**718.37**
2		**Expenses**						
	a	Employees benefits expenses	11.76	14.66	10.71	36.82	38.74	49.16
	b	Depreciatoin	-	-		-	-	0.73
		Other Expenses	-					
	c	Legal & Professional Charges	0.15	0.37	-	1.63	0.81	1.38
	d	House Tax	3.77	3.78	-	11.32	15.10	15.10
	e	Other expenditure	0.68	1.80	0.35	3.93	1.92	4.35
		Total Expenses (a to e)	**16.36**	**20.61**	**11.06**	**53.70**	**56.57**	**70.72**
3		**Profit/(Loss) before exceptional and extraordinary Items and tax (1 - 2)**	153.64	164.15	156.28	493.58	451.21	647.65
4		Exceptional items	-	-	-	-	-	-
5		**Profit/(Loss) before extraordinary Items and tax (3-4)**	153.64	164.15	156.28	493.58	451.21	647.65
6		Extraordinary Items	-	-	-	-	-	-
7		**Profit/(Loss) before tax (5-6)**	153.64	164.15	156.28	493.58	451.21	647.65
8		Tax Expenses :-						
		Current Tax	22.70	28.59	36.35	71.75	74.54	166.80
		Excess provision of income tax for earlier years	(0.21)	-	-	(0.21)	-	-
		Deferred Tax charge/(credit)	13.42	10.65	3.94	45.86	42.07	29.56
		Total Tax Expenses	35.91	39.24	40.29	117.40	116.61	196.36
9		**Net Profit /(Loss) for the period (7- 8)**	117.73	124.91	115.99	376.18	334.60	451.29
10		**Other Comprehensive Income (OCI)**						
		i) Items that will not be reclassified to Profit or loss	(35.37)	(160.40)	(313.00)	(40.27)	419.33	7.21
		ii) Income tax relating to items that will not be reclassified to profit & Loss	5.06	22.94	48.15	5.76	(115.39)	(1.03)
		iii) Profit on sale of equity instruments through OCI	(7.50)	-	-	(7.50)	-	42.43
		Total other comprehensive income (i+ii)	(37.81)	(137.46)	(264.85)	(42.01)	303.94	48.61
11		Total comprehensive income for the period (9+10)	79.92	(12.55)	(148.86)	334.17	638.54	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.)	10.29	10.92	10.14	32.88	29.24	39.44
	b	Diluted (Rs.)	10.29	10.92	10.14	32.88	29.24	39.44

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rupees in Lakhs)

	PARTICULARS	Quarter ended			Nine Months ended		Year Ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1	**Segment Revenue**						
	a) Investment and Financing	126.00	140.76	123.34	415.28	375.78	542.37
	b) Others	44.00	44.00	44.00	132.00	132.00	176.00
	Total	**170.00**	**184.76**	**167.34**	**547.28**	**507.78**	**718.37**
2	**Segment Result Profit/(Loss) before Interest and Tax**						
	a) Investment and Financing	122.60	131.70	112.63	397.32	341.55	514.42
	b) Others	31.93	34.38	44.00	101.09	111.75	137.20
	Total	**154.53**	**166.08**	**156.63**	**498.41**	**453.30**	**651.62**
	Less: Other un-allocable expenditure net of un-allocable income	0.89	1.93	0.35	4.83	2.09	3.97
	Total Profit Before Tax	**153.64**	**164.15**	**156.28**	**493.58**	**451.21**	**647.65**
3	**Segment Assets**						
	a) Investment and Financing	9,826.07	9,647.33	9,747.19	9,826.07	9,747.19	9,388.89
	b) Others	214.09	288.76	248.33	214.09	248.33	208.33
	Total	**10,040.16**	**9,936.09**	**9,995.52**	**10,040.16**	**9,995.52**	**9,597.22**
	Add: Un-allocable	35.51	37.50	47.59	35.51	47.59	68.48
	Total	**10,075.67**	**9,973.59**	**10,043.11**	**10,075.67**	**10,043.11**	**9,665.70**
4	**Segment Liabilities**						
	a) Investment and Financing	434.64	426.27	521.41	434.64	521.41	394.53
	b) Others	38.80	6.46	120.50	38.80	120.50	8.46
	Total	**473.44**	**432.73**	**641.91**	**473.44**	**641.91**	**402.99**
	Add: Un-allocable	17.74	36.29	12.25	17.74	12.25	12.39
	Total	**491.18**	**469.02**	**654.16**	**491.18**	**654.16**	**415.38**

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD. NEW DELHI

M. L. GARG & CO. FRN : 001604N New Delhi Chartered Accountants

Notes:

1. The above unaudited Financial Results for the quarter and nine Months ended December 31, 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 February 12, 2026.

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

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

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD. NEW DELHI

Ankush Singhal
(Director)
DIN - 10061148

Place New Delhi
Date: February 12, 2026

M. L. GARG & CO. FRN : 001604N New Delhi Chartered Accountants