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

August 13, 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 on 30th June, 2026 and we are enclosing herewith the following:

i) Unaudited financial results of the Company for the quarter ended on 30th June, 2026 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

M. L. Garg & Co.
Chartered Accountants

K-60, 2nd Floor, Connaught Place,
Opp. PVR Plaza, New Delhi-110001
Tel 011-47675720, 9810038411

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations 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 of **The Birla Cotton Spinning & Weaving Mills Limited ("the Company")** for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, ("the Listing Regulations").

2. This 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 (Ind AS), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, 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 Standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 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 the aforesaid Indian Accounting Standard ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, 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: 26008850DNXRPK3465
DATED: 13.08.2026
PLACE: NEW DELHI

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Amount in lacs)

S. No.		Particulars	Three Months ended			Year Ended
			30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
1		**Income**				
	a	**Revenue from Operations**				
	i)	Interest Income	55.95	49.74	61.73	236.36
	ii)	Dividend Income	-	30.41	0.20	75.25
	iii)	Net Gain on fair value changes	102.99	20.78	86.59	204.60
	iv)	Other Income	0.10	-	-	-
		Total Revenue from Operations	**159.04**	**100.93**	**148.52**	**516.21**
	b	**Other Income**				
	i)	Rental Income	32.00	32.00	32.00	128.00
	ii)	Sale of services	12.00	12.00	12.00	48.00
		Total Other Income	44.00	44.00	44.00	176.00
		Total Income (a+b)	**203.04**	**144.93**	**192.52**	**692.21**
2		**Expenses**				
	a	Employees benefits expenses	12.35	11.55	10.40	48.37
	b	Depreciatoin	-	0.72	-	0.72
		Other Expenses				
	c	Legal & Professional Charges	0.87	0.26	1.11	1.89
	d	House Tax	3.77	3.78	3.77	15.10
	e	Other expenditure	1.71	3.65	1.45	7.58
		Total Expenses (a to f)	**18.70**	**19.96**	**16.73**	**73.66**
3		**Profit/(Loss) before exceptional and extraordinary Items and tax (1-2)**	184.34	124.97	175.79	618.55
4		Exceptional items	-	-	-	-
5		**Profit/(Loss) before extraordinary Items and tax (3 - 4)**	184.34	124.97	175.79	618.55
6		Extraordinary Items	-	-	-	-
7		**Profit/(Loss) before tax (5 - 6)**	184.34	124.97	175.79	618.55
8		Tax Expenses :-				
		Current Tax	53.44	33.57	20.46	105.32
		Excess provision of income tax for earlier years		-	-	(0.21)
		Deferred Tax charge/ (Credit)	(1.91)	1.07	21.79	46.93
		Total Tax Expenses	51.53	34.64	42.25	152.04
9		**Net Profit /(Loss) for the period (7-8)**	132.81	90.33	133.54	466.51
10		**Other Comprehensive Income (OCI)**				
		i) Items that will not be reclassified to Profit or loss	171.18	(181.06)	155.50	(221.33)
		ii) Income tax relating to items that will not be reclassified to profit & Loss	(24.48)	25.89	(22.24)	31 65
		iii) Profit on sale of equity instruments through OCI	51.53	30.51	-	23.01
		Total other comprehensive income (i+ii)	198.23	(124.66)	133.26	(166.67)
11		Total comprehensive income for the period (9-10)	331.04	(34.33)	266.80	299.84
12		Paid-up equity share capital (Face value of the share : Rs. 10/-)	114.42	114.42	114.42	114 42
13		Other Equity	-	-	-	9,435 74
14		Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended))				
	a	Basic	11.61	7.89	11.67	40.77
	b	Diluted	11.61	7.89	11.67	40.77

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2026

(Amount in lacs)

	PARTICULARS	Three Months ended			Year Ended
		30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
1	**Segment Revenue**				
	a) Investment and Financing	159.04	100.93	148.52	516.21
	b) Others	44.00	44.00	44.00	176.00
	Total	**203.04**	**144.93**	**192.52**	**692.21**
2	**Segment Result Profit/(Loss) before Interest and Tax**				
	a) Investment and Financing	152.71	94.94	143.02	492.26
	b) Others	33.86	32.24	34.78	133.33
	Total	**186.57**	**127.18**	**177.80**	**625.59**
	Less: Other un-allocable expenditure net of un-allocable income	2.23	2.21	2.01	7.04
	Total Profit Before Tax	**184.34**	**124.97**	**175.79**	**618.55**
3	**Segment Assets**				
	a) Investment and Financing	10,084.42	9,724.41	9,701.49	9,724.41
	b) Others	252.31	210.00	256.19	210.00
	Total	**10,336.73**	**9,934.41**	**9,957.68**	**9,934.41**
	Add: Un-allocable	32.50	34.60	30.35	34.60
	Total	**10,369.23**	**9,969.01**	**9,988.03**	**9,969.01**
4	**Segment Liabilities**				
	a) Investment and Financing	432.38	409.81	438.56	409.81
	b) Others	6.59	6.61	7.21	6.61
	Total	**438.97**	**416.42**	**445.77**	**416.42**
	Add: Un-allocable	49.06	2.43	25.14	2.43
	Total	**488.03**	**418.85**	**470.91**	**418.85**

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

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD. NEW DELHI

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Notes:

1. The above unaudited Financial Results for the quarter ended June 30, 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 August 13, 2026.

2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter ended June 30, 2026.

3. The above financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.".

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 for the preceding quarter ended 31 March 2026, as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year ended 31 March 2026 and the published year to date figures up to the end of third quarter of that financial year.

6. The figures of the corresponding quarter have been regrouped /reclassified, whenever necessary to confirm to current quarter classification / presentation.

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

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

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD. NEW DELHI

Place New Delhi
Date: August 13, 2026

Ankush Singhal
(Director)
DIN - 10061148