

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 14, 2024

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, 2024 and we are enclosing herewith the following:

- i) Unaudited financial results of the Company for the Financial Year ended on 30th June, 2024 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



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, 2024 ("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)

PARTNER

M.NO. 008850

UDIN: 24008850 BKCJfZ9846

DATED: 14.08.2024

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, 2024

S. No.	Particulars	(Amount in lacs)			
		Three Months ended			Year Ended
		30.06.2024 Unaudited	31.03.2024 Audited	30.06.2023 Unaudited	31.03.2024 Audited
1	Income				
a	Revenue from Operations				
i)	Interest Income	37.92	42.90	34.44	147.76
ii)	Dividend Income	-	45.82	-	111.89
iii)	Net Gain on fair value changes	56.95	60.32	54.82	213.29
iv)	Other Income	-	2.76	-	2.76
	Total Revenue from Operations	94.87	151.80	89.26	475.70
b	Other Income				
i)	Rental Income	31.25	32.00	31.25	128.00
ii)	Sale of services	12.00	12.00	12.00	48.00
	Total Other Income	43.25	44.00	43.25	176.00
	Total Income (a+b)	138.12	195.80	132.51	651.70
2	Expenses				
a	Employees benefits expenses	9.10	9.46	8.24	36.97
b	Depreciatoin	-	0.88	-	0.72
	Other Expenses				
c	Legal & Professional Charges	0.10	1.40	0.99	2.66
d	House Tax	3.77	158.10	1.00	161.10
e	Other expenditure	1.34	1.21	0.53	4.05
	Total Expenses (a to f)	14.31	171.05	10.76	205.50
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	123.81	24.75	121.75	446.20
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	123.81	24.75	121.75	446.20
6	Extraordinary Items	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	123.81	24.75	121.75	446.20
8	Tax Expenses :-				
	Current Tax	14.89	10.00	14.74	71.61
	Excess provision of income tax for earlier year	-	(3.36)	-	(3.36)
	Deferred Tax charge/ (Credit)	14.33	15.00	13.80	53.59
	Total Tax Expenses	29.22	21.64	28.54	121.84
9	Net Profit /(Loss) for the period (7-8)	94.59	3.11	93.21	324.36
10	Other Comprehensive Income (OCI)				
i)	a) Items that will not be reclassified to Profit or loss	482.43	14.00	478.20	1,497.74
	b) Income tax relating to items that will be reclassified to profit & Loss	(133.45)	(2.00)	(54.70)	(171.34)
ii)	a) Items that will be reclassified to Profit or loss	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit & Loss	-	-	-	-
	Total other comprehensive income (i+ii)	348.98	12.00	423.50	1,326.40
11	Total comprehensive income for the period (9-10)	443.57	15.11	516.71	1,650.76
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114.42	114.42	114.42	114.42
13	Other Equity	-	-	-	8,636.00
14	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)				
a	Basic	8.27	0.25	8.15	28.35
b	Diluted	8.27	0.25	8.15	28.35

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2024

	PARTICULARS	(Amount in lacs)			
		Three Months ended			Year Ended
		30.06.2024 Unaudited	31.03.2024 Audited	30.06.2023 Unaudited	31.03.2024 Audited
1	Segment Revenue				
	a) Investment and Financing	94.87	151.80	89.26	475.70
	b) Others	43.25	44.00	43.25	176.00
	Total	138.12	195.80	132.51	651.70
2	Segment Result Profit/(Loss) before Interest and Tax				
	a) Investment and Financing	90.28	147.52	85.55	458.52
	b) Others	34.32	(121.03)	37.72	(7.59)
	Total	124.60	26.49	123.27	450.93
	Less: Other un-allocable expenditure net of un-allocable income	0.79	1.74	1.52	4.73
	Total Profit Before Tax	123.81	24.75	121.75	446.20
3	Segment Assets				
	a) Investment and Financing	9,474.43	8,897.50	7,576.19	8,897.50
	b) Others	255.68	208.42	263.82	208.42
	Total	9,730.11	9,105.92	7,840.01	9,105.92
	Add: Un-allocable	64.48	98.14	12.28	98.14
	Total	9,794.59	9,204.06	7,852.29	9,204.06
4	Segment Liabilities				
	a) Investment and Financing	511.72	363.94	207.51	363.94
	b) Others	88.88	89.70	28.42	89.70
	Total	600.60	453.64	235.93	453.64
	Add: Un-allocable	-	-	-	-
	Total	600.60	453.64	235.93	453.64



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Notes:

1. The above unaudited Financial Results for the quarter ended June 30, 2024 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 14, 2024.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter ended June 30, 2024.
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 2024, as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year ended 31 March 2023 and the published year to date figures upto the end of third quarter of that financial year.
6. Due to change in Income tax rate on long term capital gain as introduced by Finance Act 2024 the Company has re-measured its Deferred Tax @ 12.5%. The full impact of this change has been recognised in the statement of Other comprehensive income for the Quarter ended on 30th June.2024.
7. The figures of the corresponding quarter 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.

Place New Delhi
Date: August 14, 2024

Rajendra Kumar Agrawal
(Director)
DIN - 00043371