

**THE BIRLA COTTON SPINNING & WEAVING MILLS LIMITED**  
Regd Office: Hindustan Times House, Mezzanine Floor, 18-20, Kasturba Gandhi Marg, New Delhi 110001  
CIN: L65100DL1920PLC099621 , Phone: 011- 66561206  
Email I'd:-secretarial.ht@rediffmail.com, website:- www.birlacotton.com

February 14, 2025

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

Scrip Code: 12196

**Sub: Outcome of the Board Meeting held on February 14, 2025**

Ref: Regulation 33 read with regulation 30 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sirs,

Pursuant to the provision of Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015(the "Listing Regulations")(as amended) we wish to inform you that the Board of Directors of the Company has, its meeting held today i.e. Friday, February 14, 2025 at 3:00 pm that concluded at 4:00 pm, inter-alia approved the un-audited Financial Results of the Company for the quarter and nine months ended December 31, 2024.

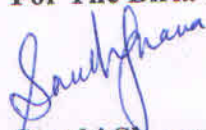
Pursuant to applicable provisions of the Listing Regulations, we enclose the following:

1. The Unaudited Financial Results for the quarter and nine months ended December 31, 2024;
2. Limited Review Reports on unaudited Financial results for the said quarter;

You are requested to kindly take the same on record.

Thanking You,  
Yours Faithfully,

**For The Birla Cotton Spinning & Weaving Mills Limited**



**Sanchi Sharma**  
Company Secretary  
Encl: as above

**Independent Auditor's Limited Review Report on the Quarterly and Nine Months Ended Unaudited Financial Results of the The Birla Cotton Spinning And Weaving Mills Limited****To the Board of Directors of The Birla Cotton Spinning And Weaving Mills Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results ('the Statement') of **The Birla Cotton Spinning And Weaving Mills Limited** ("the Company"), for the quarter and nine months ended 31<sup>st</sup> December 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'listing regulations').
2. This 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 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 Ind AS 34 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, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M L GARG & CO.****CHARTERED ACCOUNTANTS**

Firm Registration No.: 001604N

  
**(M L Garg)**

Partner

Membership No. 008850

UDIN: 25008850BMTCXO9510



Place: New Delhi

Date: February 14, 2025



**THE BIRLA COTTON SPINNING AND WEAVING MILLS LIMITED**

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

S. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
1	<b>Income</b>						
a	<b>Revenue from Operations</b>						
i)	Interest Income	39.70	36.03	35.00	113.65	105.00	147.76
ii)	Dividend Income	27.56	49.44	25.00	77.00	66.00	111.89
iii)	Net Gain on fair value changes	56.08	72.10	49.00	185.13	153.00	213.29
iv)	Other Income	-	-	-	-	-	2.76
	<b>Total Revenue from Operations</b>	<b>123.34</b>	<b>157.57</b>	<b>109.00</b>	<b>375.78</b>	<b>324.00</b>	<b>475.70</b>
b	<b>Other Income</b>						
	Rental Income	32.00	32.75	32.00	96.00	96.00	128.00
	Sale of services	12.00	12.00	12.00	36.00	36.00	48.00
	<b>Total Other Income</b>	<b>44.00</b>	<b>44.75</b>	<b>44.00</b>	<b>132.00</b>	<b>132.00</b>	<b>176.00</b>
	<b>Total Income (a+b)</b>	<b>167.34</b>	<b>202.32</b>	<b>153.00</b>	<b>507.78</b>	<b>456.00</b>	<b>651.70</b>
2	<b>Expenses</b>						
a	Employees benefits expenses	10.71	18.93	9.00	38.74	27.00	36.97
b	Depreciation	-	-	-	-	-	0.72
	Other Expenses	-	-	-	-	-	-
c	Legal & Professional Charges	-	0.71	-	0.81	1.00	2.66
d	House Tax	-	11.33	1.00	15.10	3.00	161.10
e	Other expenditure	0.35	0.23	2.00	1.92	4.00	4.05
	<b>Total Expenses (a to e)</b>	<b>11.06</b>	<b>31.20</b>	<b>12.00</b>	<b>56.57</b>	<b>35.00</b>	<b>205.50</b>
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)</b>	<b>156.28</b>	<b>171.12</b>	<b>141.00</b>	<b>451.21</b>	<b>421.00</b>	<b>446.20</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(Loss) before extraordinary items and tax (3-4)</b>	<b>156.28</b>	<b>171.12</b>	<b>141.00</b>	<b>451.21</b>	<b>421.00</b>	<b>446.20</b>
6	Extraordinary items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>156.28</b>	<b>171.12</b>	<b>141.00</b>	<b>451.21</b>	<b>421.00</b>	<b>446.20</b>
8	<b>Tax Expenses :-</b>						
	Current Tax	36.35	23.30	21.00	74.54	61.00	68.25
	Deferred Tax charge/(credit)	3.94	23.80	13.00	42.07	39.00	53.59
	<b>Total Tax Expenses</b>	<b>40.29</b>	<b>47.10</b>	<b>34.00</b>	<b>116.61</b>	<b>100.00</b>	<b>121.84</b>
9	<b>Net Profit /(Loss) for the period (7- 8)</b>	<b>115.99</b>	<b>124.02</b>	<b>107.00</b>	<b>334.60</b>	<b>321.00</b>	<b>324.36</b>
10	<b>Other Comprehensive Income (OCI)</b>						
i)	a) Items that will not be reclassified to Profit or loss	(313.00)	249.90	899.00	419.33	1,484.00	1,497.74
	b) Income tax relating to items that will not be reclassified to profit & Loss	48.15	(30.09)	(103.00)	(115.39)	(170.00)	(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	-	-	-	-	-	-
	<b>Total other comprehensive income (i+ii)</b>	<b>(264.85)</b>	<b>219.81</b>	<b>796.00</b>	<b>303.94</b>	<b>1,314.00</b>	<b>1,326.40</b>
11	<b>Total comprehensive income for the period (9+10)</b>	<b>(148.86)</b>	<b>343.83</b>	<b>903.00</b>	<b>638.54</b>	<b>1,635.00</b>	<b>1,650.76</b>
12	<b>Paid-up equity share capital (Face value of the share : Rs. 10/-)</b>	<b>114.42</b>	<b>114.42</b>	<b>114.42</b>	<b>114.42</b>	<b>114.42</b>	<b>114.42</b>
13	<b>Other Equity</b>						<b>8,636.00</b>
14	<b>Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)</b>						
a	Basic (Rs.)	10.14	10.84	9.40	29.24	28.10	28.35
b	Diluted (Rs.)	10.14	10.84	9.40	29.24	28.10	28.35

**STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

	PARTICULARS	Quarter ended			Nine Months ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
1	<b>Segment Revenue</b>						
a)	Investment and Financing	123.34	157.57	109.00	375.78	324.00	475.70
b)	Others	44.00	44.75	44.00	132.00	132.00	176.00
	<b>Total</b>	<b>167.34</b>	<b>202.32</b>	<b>153.00</b>	<b>507.78</b>	<b>456.00</b>	<b>651.70</b>
2	<b>Segment Result Profit/(Loss) before Interest and Tax</b>						
a)	Investment and Financing	112.63	138.64	104.00	341.55	311.00	458.52
b)	Others	44.00	33.43	38.00	111.75	112.00	(7.59)
	<b>Total</b>	<b>156.63</b>	<b>172.07</b>	<b>142.00</b>	<b>453.30</b>	<b>423.00</b>	<b>450.93</b>
	Less: Other un-allocable expenditure net of un-allocable income	0.35	0.95	1.00	2.09	2.00	4.73
	<b>Total Profit Before Tax</b>	<b>156.28</b>	<b>171.12</b>	<b>141.00</b>	<b>451.21</b>	<b>421.00</b>	<b>446.20</b>
3	<b>Segment Assets</b>						
a)	Investment and Financing	9,747.19	9,869.56	8,913.00	9,747.19	8,913.00	8,897.50
b)	Others	248.33	283.67	215.00	248.33	215.00	208.42
	<b>Total</b>	<b>9,995.52</b>	<b>10,153.23</b>	<b>9,128.00</b>	<b>9,995.52</b>	<b>9,128.00</b>	<b>9,105.92</b>
	Add: Un-allocable	47.59	42.67	24.00	47.59	24.00	98.14
	<b>Total</b>	<b>10,043.11</b>	<b>10,195.90</b>	<b>9,152.00</b>	<b>10,043.11</b>	<b>9,152.00</b>	<b>9,204.06</b>
4	<b>Segment Liabilities</b>						
a)	Investment and Financing	521.41	565.60	347.00	521.41	347.00	363.94
b)	Others	120.50	88.49	62.00	120.50	62.00	89.70
	<b>Total</b>	<b>641.91</b>	<b>654.09</b>	<b>409.00</b>	<b>641.91</b>	<b>409.00</b>	<b>453.64</b>
	Add: Un-allocable	12.25	3.99	8.00	12.25	8.00	-
	<b>Total</b>	<b>654.16</b>	<b>658.08</b>	<b>417.00</b>	<b>654.16</b>	<b>417.00</b>	<b>453.64</b>





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### Notes:

1. The above unaudited Financial Results for the quarter and nine Months ended December 31, 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 February 14, 2025.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and nine months ended December 31, 2024.
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.



Place New Delhi  
Date: February 14, 2025

  
Rajendra Kumar Agrawal  
(Director)  
DIN - 00043371

