

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

Regd. Office : Hindustan Times House

9th Floor, 18-20, Kasturba Gandhi Marg, New Delhi - 110001

Phone : +91-11-66561607 Telefax 66561206

CIN: L65100DL1920PLC099621

November 14, 2022

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, 2022 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, 2022 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 30th September, 2022 and the year to date results for the period from 1st April, 2022 to 30th September, 2022 ("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 : 22008850BCZUCQ6635****DATED:14.11.2022****PLACE : NEW DELHI**

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Phone: 011-66561206, Email : secretarial.ht@rediffmail.com, Website: www.birlacotton.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

S. No.	Particulars	(Rupees in Lakhs)					
		Quarter ended			Six Months ended		Year Ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
1	Income						
a	Revenue from Operations						
i)	Interest Income	33	39	30	72	67	144
ii)	Dividend Income	25	-	27	25	27	88
iii)	Net Gain on fair value changes	27	-	20	27	47	71
iv)	Profit on Derivative Transactions	-	-	(9)	-	5	13
v)	Profit on sale of investments	-	-	(4)	-	-	-
	Total Revenue from Operations	85	39	64	124	146	316
b	Other Income						
	Rental Income	33	31	32	64	63	128
	Sale of services	12	12	12	24	24	48
	Total Other Income	45	43	44	88	87	176
	Total Revenue (a+b)	130	82	108	212	233	492
2	Expenses						
a	Employees benefits expenses	11	7	7	18	14	30
b	Depreciatoin	-	-	-	-	-	1
	Other Expenses	-	-	-	-	-	-
c	Loss on sale of Investment	-	-	28	-	28	18
d	Legal & Professional Charges	-	1	1	1	1	2
e	House Tax	-	1	1	1	2	3
f	Other expenditure	2	1	2	3	4	8
	Total Expenses (a to e)	13	10	39	23	49	62
3	Profit/(Loss) before exceptional and extraordinary Items and tax (1 - 2)	117	72	69	189	184	430
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary Items and tax (3-4)	117	72	69	189	184	430
6	Extraordinary Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	117	72	69	189	184	430
8	Tax Expenses :-						
	Current Tax	21	16	17	37	37	87
	Deferred Tax charge/(credit)	7	36	1	43	7	(71)
	Total Tax Expenses	28	52	18	80	44	16
9	Net Profit /(Loss) for the period (7- 8)	89	20	51	109	140	414
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to Profit or loss	226	(173)	302	53	304	321
	b) Income tax relating to items that will be reclassified to profit & Loss	(25)	19	(68)	(6)	(68)	(71)
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)	201	(154)	234	47	236	250
11	Total comprehensive income for the period (9+10)	290	(134)	285	156	376	664
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114	114	114	114	114	114
13	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended))						
a	Basic (Rs.)	7.78	1.75	4.46	9.53	12.24	36.21
b	Diluted (Rs.)	7.78	1.75	4.46	9.53	12.24	36.21

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

	PARTICULARS	(Rupees in Lakhs)					
		Quarter ended			Six Months ended		Year Ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
1	Segment Revenue						
a)	Investment and Financing	85	39	64	124	146	316
b)	Others	45	43	44	88	87	176
	Total	130	82	108	212	233	492
2	Segment Result Profit/(Loss) before Interest and Tax						
a)	Investment and Financing	79	36	48	115	111	281
b)	Others	39	38	24	77	77	156
	Total	118	74	72	192	188	437
	Less: Other un-allocable expenditure net of un-allocable income	1	2	3	3	4	7
	Total Profit Before Tax	117	72	69	189	184	430
3	Segment Assets						
a)	Investment and Financing	6,452	6,180	6,024	6,452	6,024	6,322
b)	Others	273	244	368	273	368	210
	Total	6,725	6,424	6,392	6,725	6,392	6,532
	Add: Un-allocable	80	56	62	80	62	51
	Total	6,805	6,480	6,454	6,805	6,454	6,583
4	Segment Liabilities						
a)	Investment and Financing	-	3	97	-	97	-
b)	Others	27	25	12	27	12	25
	Total	27	28	109	27	109	25
	Add: Un-allocable	112	68	123	112	123	48
	Total	139	96	232	139	232	73



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STATEMENT OF ASSETS AND LIABILITIES

(Rupees in lakhs)

Particulars	As at 30th September, 2022	As at 31st March, 2022
	Unaudited	Audited
<u>ASSETS</u>		
Financial assets		
(a) Cash and cash equivalents	2,498	1,884
(b) Bank balances other than above	3	3
(c) Loans	1,962	2,530
(d) Investments	1,872	1,819
(e) Other financial assets	267	136
	6,602	6,372
Non- Financial assets		
(a) Current- tax assets(Net)	-	7
(b) Property, plant and Equipments	196	197
(c) Other non-Financials Assets	7	7
	203	211
Total Assets	6,805	6,583
<u>LIABILITIES AND EQUITY</u>		
Liabilities		
Financials Liabilities		
(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	21	18
	21	18
Non- Financial Liabilities		
(a) Current Assets Liabilities (net)	14	-
(a) Provisions	5	5
(b) Deferred tax liabilities (Net)	98	48
(c) Other non-financial liabilities	1	2
	118	55
Equity		
(a) Equity Share capital	114	114
(b) Other Equity	6,552	6,396
	6,666	6,510
Total Liabilities	6,805	6,583



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CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2022

(Rupees in lakhs)

Particulars	For the six months ended 30th september 2022	For the six months ended 30th september 2021
	unaudited	unaudited
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Exceptional Items and Tax as per Statement of Profit and Loss	189	184
Adjustment for :		
Dividend Income	(25)	(27)
(Gain)/Loss on sale of Investments	-	28
Interest Income	(72)	(68)
Operating Profit before working Capital changes	92	117
Adjustment for changes in working capital:		
(-) Increase/Decrease in Trade & other receivables	-	(154)
(-) Increase/Decrease in Loans	568	530
(-) Increase/Decrease in other financials assets	(131)	131
(-) Increase/Decrease in other non financials assets	-	(6)
Increase/ (-) Decrease in Other Financials Liabilities	3	75
Increase/ (-) Decrease in Other non Financials Liabilities	(1)	-
Cash Generated from Operations	531	693
Income Tax paid (Net of refund)	(14)	(21)
Net Cash from Operating Activities	517	672
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	25	27
Gain/(Loss) on sale of Investments	-	(28)
Interest Income	72	68
Sale & (Purchased) of Investments	-	(1,015)
Net Cash from investing activities	97	(948)
CASH FLOW FROM FINANCING ACTIVITIES:		
Net Cash from Financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	614	(276)
Cash and cash equivalents as at beginning of the period	1,884	2,420
Cash and cash equivalents at the end of the period	2,498	2,144



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Notes:

1. The above unaudited Financial Results for the quarter and half year ended September 30, 2022 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 14, 2022.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and half year ended September 30, 2022.
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 14, 2022



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

Virendra Kumar Charoria
(Director)
DIN - 00046895