

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 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 and Year to date on 31st December, 2023 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, 2023 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 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, 2023 and the year to date results for the period from 1st April, 2023 to 31st December, 2023, 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.



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**

MITHAN
LAL GARG

Digitally signed by
MITHAN LAL GARG
Date: 2024.02.14
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**(M.L. GARG)
PARTNER
M.NO. 008850
UDIN: 24008850BKCJDW4528
DATED: 14th FEBRUARY, 2024
PLACE: NEW DELHI**

THE BIRLA COTTON SPINNING & WEAVING MILLS LTD.

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, 2023-

(Rupees in Lakhs)

S. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
1	Income						
a	Revenue from Operations						
i)	Interest Income	35	36	33	105	105	141
ii)	Dividend Income	25	41	16	66	41	70
iii)	Net Gain on fair value changes	49	49	40	153	67	76
iv)	Other Income	-	-	-	-	-	34
	Total Revenue from Operations	109	126	89	324	213	321
b	Other Income						
	Rental Income	32	33	32	96	96	128
	Sale of services	12	12	12	36	36	48
	Total Other Income	44	45	44	132	132	176
	Total Revenue (a+b)	153	171	133	456	345	497
2	Expenses						
a	Employees benefits expenses	9	10	8	27	26	36
b	Depreciation	-	-	-	-	-	1
	Other Expenses	-	-	-	1	1	2
c	Legal & Professional Charges	-	-	-	1	1	2
d	House Tax	1	1	1	3	2	3
e	Other expenditure	2	2	1	4	4	4
	Total Expenses (a to e)	12	13	10	35	33	46
3	Profit/(Loss) before exceptional and extraordinary items and tax (1 - 2)	141	158	123	421	312	451
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	141	158	123	421	312	451
6	Extraordinary items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	141	158	123	421	312	451
8	Tax Expenses :-						
	Current Tax	21	25	18	61	55	79
	Deferred Tax charge/(credit)	13	12	11	39	54	56
	Total Tax Expenses	34	37	29	100	109	135
9	Net Profit /(Loss) for the period (7- 8)	107	121	94	321	203	316
10	Other Comprehensive Income (OCI)						
i)	a) Items that will not be reclassified to Profit or loss	899	107	130	1,484	183	309
	b) Income tax relating to items that will be reclassified to profit & Loss	(103)	(13)	(15)	(170)	(21)	(35)
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)	796	94	115	1,314	162	274
11	Total comprehensive income for the period (9+10)	903	215	209	1,635	365	590
12	Paid-up equity share capital (Face value of the share : Rs. 10/-)	114	114	114	114	114	114
13	Other Equity	-	-	-	-	-	6,986
14	Earnings per share Face value (of Rs. 10/- each) (not annualised except year Ended)						
a	Basic (Rs.)	9.40	10.55	8.22	28.10	17.74	27.64
b	Diluted (Rs.)	9.40	10.55	8.22	28.10	17.74	27.64

STATEMENT OF UNAUDITED SEGMENTWISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rupees in Lakhs)

S. No.	PARTICULARS	Quarter ended			Nine Months ended		Year Ended
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
1	Segment Revenue						
	a) Investment and Financing	109	126	89	324	213	321
	b) Others	44	45	44	132	132	176
	Total	153	171	133	456	345	497
2	Segment Result Profit/(Loss) before Interest and Tax						
	a) Investment and Financing	104	122	84	311	199	304
	b) Others	38	36	39	112	112	151
	Total	142	158	123	423	315	455
	Less: Other un-allocable expenditure net of un-allocable income	1	-	-	2	3	4
	Total Profit Before Tax	141	158	123	421	312	451
3	Segment Assets						
	a) Investment and Financing	8,913	7,791	6,694	8,913	6,694	7,009
	b) Others	215	280	297	215	297	219
	Total	9,128	8,071	6,991	9,128	6,991	7,228
	Add: Un-allocable	24	38	41	24	41	39
	Total	9,152	8,109	7,032	9,152	7,032	7,267
4	Segment Liabilities						
	a) Investment and Financing	347	232	-	347	-	139
	b) Others	62	30	24	62	24	28
	Total	409	262	24	409	24	167
	Add: Un-allocable	8	16	133	8	133	-
	Total	417	278	157	417	157	167

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Notes:

1. The above unaudited Financial Results for the quarter and nine Months ended December 31, 2023 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, 2024.
2. The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and nine months ended December 31, 2023.
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: February 14, 2024



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

Virendra Kumar Charoria
(Director)
DIN - 00046895