

29.05.2025

To,
BSE Limited
P.J Towers, Dalal Street,
Fort Mumbai- 400001

Scrip Code: 533006
Scrip Name: BIRLACOT

Dear Sir/Madam,

Sub: Outcome of Board Meeting- Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulations of 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of the Company in its meeting held on 29th May, 2025 inter alia approved following:-

1. The Audited Financial Results for the Quarter and Year ended 31st March, 2025, Statement of Assets and Liabilities as at that date and Cash Flow Statement for the Year ended 31st March, 2025. A copy of the same along with Auditors’ Report thereon and Declaration pursuant to Regulation 33(3) (d) of the Listing Regulations enclosed herewith.
2. Approved appointment of M/s. Vijay S. Tiwari & Associates, Practicing Company Secretary (Membership No.: ACS- 33084 C.P No.: 12220) a peer reviewed firm (1679/2022) of Practicing Company Secretary as Secretarial Auditors of the Company, on recommendation of Audit Committee, for the period of F.Y 2018-19 to 2023-24.

The details required under the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as **Annexure A.**

3. Approved appointment of M/s. Vijay S. Tiwari & Associates, Practicing Company Secretary (Membership No.: ACS- 33084 C.P No.: 12220) a peer reviewed firm (1679/2022) of Practicing Company Secretary as Secretarial Auditors of the Company, on recommendation of Audit Committee, for the period of F.Y 2024-25.

The details required under the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as **Annexure B.**

The Board Meeting Commenced at 07.00 P.M and concluded at 07.45 P.M.

This is for your information and records.

Thanking You

For **Birla Cotsyn (India) Limited**

Gaurav Anand
Company Secretary & Compliance Officer

Encl.a/a

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Rs. in Lakhs

SN	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Un Audited	Un Audited	Audited
	Income					
I	Revenue From Operations	-	-	-	-	-
II	Other Income	0.09	-	0.29	0.09	1.73
III	Total Income (I+II)	0.09	-	0.29	0.09	1.73
IV	Expenses					
	Consumption of raw materials and components	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-
	Finance cost	-	-	0.01	-	0.02
	Depreciation and amortisation expense	136.77	142.07	161.94	562.97	647.75
	Other expenses	319.56	14.83	15.83	384.69	57.68
	Total Expenses (IV)	456.33	156.90	177.78	947.66	705.45
V	Profit/(Loss) before exceptional items and tax (III - IV)	(456.24)	(156.90)	(177.49)	(947.57)	(703.72)
VI	Exceptional Items	-	-	-	20,529.62	-
VII	Profit/(Loss) before tax (V - VI)	(456.24)	(156.90)	(177.49)	(21,477.19)	(703.72)
VIII	Tax expense:					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(456.24)	(156.90)	(177.49)	(21,477.19)	(703.72)
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(456.24)	(156.90)	(177.49)	(21,477.19)	(703.72)
XIV	Other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(456.24)	(156.90)	(177.49)	(21,477.19)	(703.72)
	Paid-up equity share capital (Face value of Rs. 1/- each)	143.41	26,865.70	26,865.70	143.41	26,865.70
	Reserves excluding revaluation reserves (as per audited balance sheet)					(66,657.16)
XVI	Earnings per equity share					
	Basic and Diluted EPS for the period from Continuing and Discontinued Operations	(3.18)	(0.01)	(0.01)	(149.76)	(0.03)
	Basic and Diluted EPS for the period from Continuing Operations	(3.18)	(0.01)	(0.01)	(149.76)	(0.03)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-	-

NOTES :

- The aforesaid financial results have been reviewed and recommended by the Audit committee and approve the Board of Directors at the meeting held on 29th, May 2025 . The statutory auditors have expressed an unmodified opinion on these results.
- The financials results of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian accounting standards) rules 2015 as amended by the Companies (Indian Accounting standards) (amendment) Rules 2024.
- The format of unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirement SEBI's Circular dated July 5, 2016, Ind As Schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with Ind As.
- The Company Operate the single segment namely "Other Textile Product" in accordance with Indian Accounting Standards As.
- The above financial results of the Company for the quarter and nine months ended 31st March, 2025 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.
- The National Company Law Tribunal ("NCLT"), Mumbai Bench, vide order dated on 20th November 2018 ("Insolvency Commencement Date") has initiated Corporate Insolvency Resolution Process ("CIRP") u/s 7 of the Insolvency and Bankruptcy Code, 2016 ("the Code") based on application filed by financial creditors of the Company. Ms. Sujata Chattopadhyay IP Registration No. IBBI/PA-003/IP-N00044/2017-18/10353 was appointed as Interim Resolution Professional ("IRP") to manage affairs of the Company in accordance with the provisions of Code. In the first meeting of Committee of Creditors ("CoC") held on 20th December 2018, Ms. Sujata Chattopadhyay had been confirmed as Resolution Professional ("RP") for the Company.
 Further, Hon'ble NCLT, Mumbai Bench vide order dated 24th September 2019 ordered liquidation as the Resolution could not be reached under CIRP process. Hon'ble NCLT, Mumbai Bench appointed Mr. Anil Goel as Liquidator vide order dated 24th September 2019 to Liquidate the Company. Liquidator received the expression of interest from potential investor in 3rd Stakeholders Consultation Committee dated 15th February 2022 wherein the proposal was placed before the Stakeholders Consultation Committee for deliberations. Stakeholders Consultation Committee approved the proposal by casting 78.22.22% votes in favour out of 93.82% and accordingly the resolution was passed with clear majority. It is to be noted that Hon'ble NCLT has orally pronounced an order on 09.01.2025 and uploaded on website on 14.01.2025 ("Hon'ble NCLT Order") approving the Composite Scheme of Compromise and Arrangement between Acquirer and Birla Cotsyn (India) Limited (in liquidation) and its creditors and shareholders under Section 230, Section 66 and other applicable provisions of the Companies Act, 2013 read with Insolvency and Bankruptcy Code, 2016 and its related regulations., we have prepared financial statements on the assumption of going concern basis.
- Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.

For and on behalf of Birla Cotsyn (India) Limited

Mr. Akhil Jain
 Managing Director
 DIN: 03296467

Place: Mumbai
 Date: 29 th May, 2025



BIRLA COTSYN (INDIA) LIMITED
 Regd. Office :- 1105, 11th Floor, Regent Chamber, J.B.Marg,
 Nariman Point, Mumbai - 400 021.
 CIN-L17110MH1941PLC003429
 Tel +91 22 22831287
 Email : complianceofficer@birlacotsyn.com

1. Statement of Assets & Liabilities

(Rs. in Lakhs)

Sr.	Particulars	As at 31st March 2025 Audited	As at 31st March 2024 Audited
I	ASSETS		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	5,990.15	6,579.32
(b)	Capital work-in-progress	-	-
(c)	Intangible assets	-	-
(d)	Intangible assets under development		
(e)	Financial assets		
	(i) Investments	6.75	11.06
	(ii) Other Financial Assets	-	23,805.45
(f)	Other non-current assets	-	601.77
	Total Non - Current Assets	5,996.90	30,997.61
	CURRENT ASSETS		
(a)	Inventories	-	227.86
(b)	Financial assets		
	(i) Trade receivables	-	25.74
	(ii) Cash and cash equivalents	735.73	42.83
	(iii) Bank balances other than (ii) above		
	(iv) Loans	-	4.25
	(v) Other Financial Assets	-	-
(c)	Other current assets	159.51	2,622.08
(d)	Current tax assets	-	-
	Total - Current Assets	895.24	2,922.75
	Total Assets	6,892.14	33,920.36
II	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	2,643.41	26,865.70
(b)	Other equity	923.76	(65,781.10)
	Total - Equity	3,567.17	(38,915.40)
	LIABILITIES		
A	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	2,073.09	65,677.56
	(i) Other Financial Liabilities	-	26.40
(b)	Provisions	-	158.70
(c)	Deferred tax liabilities (Net)	-	-
	Total Non - Current Liabilities	2,073.09	65,862.67
B	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	148.34	3,477.95
	(ii) Trade payables		
	- MSME Payable	-	-
	-Other Than MSME Payable	22.00	1,094.40
	(ii) Total Trade Payable	22.00	1,094.40
	(iii) Other financial liabilities	-	-
(b)	Other current liabilities	1,081.53	2,118.14
(c)	Provisions	-	282.60
(d)	Current tax liabilities (Net)	-	-
	Total - Current Liabilities	1,251.87	6,973.09
	Total Equity and Liabilities	6,892.14	33,920.36

For and on behalf of Birla Cotsyn (India) Limited

Mr. Akhil Jain
 Managing Director
 DIN: 03296467

Place: Mumbai
 Date: 29 th May, 2025



BIRLA COTSYN (INDIA) LIMITED

Cash Flow Statement for the year ended 31st March 2025

Particulars		For the Year Ended 31st March , 2025		For the Year Ended 31st March , 2024	
A.	Cash Flow from operating Activities				
	Net Profit before Taxation		(2,147,719,484)		(70,372,175)
	Adjustments for :				
	Depreciation	56,297,392		64,774,868	
	Profit on assets sold	-		-	
	Interest Expense	0		0	
	Interest Income	(9,060)		(172,766)	
	Dividend Income	-		-	
	Amortisation / (Write back) of Expenses	-		-	
	Provision of Capital Advances	-		-	
	Provision for Doubtful Debtors	-		-	
	Write Off	-	56,288,332	-	64,602,103
	Operating profit before working capital changes		(2,091,431,152)		(5,770,072)
	Trade Debtors	2,573,530		-	
	Inventories	22,785,778		-	
	Loans and Advances	21,553,334		-	
	Other Current Assets	246,256,823		(956,351)	
	Trade Payables and Provisions	(151,370,335)		-	
	Movement in Other Current Liabilities	(103,660,698)	38,138,432	(3,480,610)	(4,436,961)
	Cash generated from operations		(2,053,292,720)		(10,207,033)
	Less: Taxes Paid		-		-
	Net Cash from Operating Activities		(2,053,292,720)		(10,207,033)
B.	Cash flow from Investing Activities:				
	Purchase of Fixed Assets	2,619,208		-	
	Capital advances	2,315,279		-	
	Investments	431,473		-	
	Interest received	9,060		172,766	
	Other Non Current Asset	60,177,049		(1,352)	
	Movement in Long Term Loans & Advances	2,356,676,639		-	
	Movement in Short Term Loans & Advances	425,437		-	
	Proceeds from Disposal of Fixed Assets	-		-	
	Net Cash from Investing Activities		2,422,654,144		171,414
C.	Cash flow from Financing Activities				
	Interest Paid	-		-	
	Movement in Current Maturities of Long Term Debt	-		-	
	Movement in long Term Borrowings	(6,693,408,102)		-	
	Movement in Capital / Revaluation Reserve	8,818,205,926		-	
	Movement in Share Capital / Reduction in Capital	(2,422,229,274)		-	
	Repayment of Customer deposits	(2,640,000)		-	
	Net Cash from Financing Activities		(300,071,451)		-
	Net Increase in cash and cash equivalents (A+B+C)		69,289,973		-10,035,619
	Opening Cash and Cash Equivalents		4,282,927		14,318,547
	Closing Cash and Cash Equivalents		73,572,901		4,282,927
	Net Increase in Cash and Cash Equivalents(A+B+C)		69,289,973		(10,035,620)

For and on behalf of the Board of
Directors of

Mr. Akhil Jain
Managing Director
DIN: 03296467



Place : Mumbai

Dated : 29th May, 2029

P S V Jain & Associates

Chartered Accountants

Office No. 105 , Shri Yashwant Shopping Centre
Kasturba Road No 7 Borivali (East), Mumbai - 400
006

Email : pramodj.82@gmail.com ,

shobhitjain2005@gmail.com

Contact : +91 8976358144 , 9220955615

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,

The Board of Directors

Birla Cotsyn (India) Limited

Report on the audit of the Standalone Financial Results

We have audited the accompanying annual financial results of Birla Cotsyn (India) Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31st, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

The National Company Law Tribunal ("NCLT"), Mumbai Bench, vide order dated on 20th November 2018 ("Insolvency Commencement Date") has initiated Corporate Insolvency Resolution Process ("CIRP") u/s 7 of the Insolvency and Bankruptcy Code, 2016 ("the Code") based on application filed by financial creditors of the Company. Further, Hon'ble NCLT, Mumbai Bench vide order dated 24th September 2019 ordered liquidation as the Resolution could not be reached under CIRP process. Liquidator received the expression of interest from potential investor in 3rd Stakeholders Consultation Committee dated 15th February 2022 wherein the proposal was placed before the Stakeholders Consultation Committee for deliberations. Stakeholders Consultation Committee approved the proposal by casting 78.22% votes in favor out of 93.82% and accordingly the resolution was passed with clear majority. It is to be noted that Hon'ble NCLT has orally pronounced an order on 09.01.2025 ('Hon'ble NCLT Order') uploaded on 14.01.2025 approving the Composite Scheme of Compromise and Arrangement between Acquirer and Birla Cotsyn (India) Limited (in liquidation) and its creditors and shareholders under Section 230, Section 66 and other applicable provisions of the Companies Act, 2013 read with Insolvency and Bankruptcy Code, 2016 and its related regulations, therefore the financial statements have been prepared on the assumption of going concern basis.

Opinion

We have audited the accompanying annual financial results of Birla Cotsyn (India) Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31st, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the

Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net loss and other comprehensive losses other financial information for the Quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

This statement which, includes financial results for the Quarter and year ended 31st March 2025 have been compiled from the annual audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive losses and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in

accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

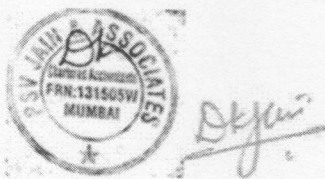
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters


The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

The standalone financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 29, 2025.

For PSV Jain & Associates
Chartered Accountants
FRN: 131505W



Dularesh Jain
Partner
Membership No. 137264
Place: Mumbai
Date: 29.05.2025
UDIN: 25137264BMICBT3683

BIRLA COTSYN (INDIA) LIMITED Regd. Office :- 1105, 11th Floor, Regent Chamber, J.B.Marg, Nariman Point, Mumbai - 400 021. CIN-L17110MH1941PLC003429 Tel +91 22 22831287 Email : complianceofficer@birlacotsyn.com						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025						
Rs. in Lakhs						
SN	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Un Audited	Un Audited	Audited
	Income					
I	Revenue From Operations	-	-	-	-	-
II	Other Income	0.09	-	0.29	0.09	1.73
III	Total Income (I+II)	0.09	-	0.29	0.09	1.73
IV	Expenses					
	Consumption of raw materials and components	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-
	Finance cost	-	-	0.01	-	0.02
	Depreciation and amortisation expense	136.77	142.07	161.94	562.97	647.75
	Other expenses	319.56	14.83	15.83	384.69	57.68
	Total Expenses (IV)	456.33	156.90	177.78	947.66	705.45
V	Profit/(Loss) before exceptional items and tax (III - IV)	(456.24)	(156.90)	(177.49)	(947.57)	(703.72)
VI	Exceptional Items	-	-	-	513.91	-
VII	Profit/(Loss) before tax (V - VI)	(456.24)	(156.90)	(177.49)	(1,461.48)	(703.72)
VIII	Tax expense:					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(456.24)	(156.90)	(177.49)	(1,461.48)	(703.72)
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(456.24)	(156.90)	(177.49)	(1,461.48)	(703.72)
XIV	Other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(456.24)	(156.90)	(177.49)	(1,461.48)	(703.72)
	Paid-up equity share capital (Face value of Rs. 1/- each)	143.41	26,865.70	26,865.70	143.41	26,865.70
	Reserves excluding revaluation reserves (as per audited balance sheet)				23,230.86	(64,550.75)
XVI	Earnings per equity share					
	Basic and Diluted EPS for the period from Continuing and Discontinued Operations	(3.18)	(0.01)	(0.01)	(10.19)	(0.03)
	Basic and Diluted EPS for the period from Continuing Operations	(3.18)	(0.01)	(0.01)	(10.19)	(0.03)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-	-
NOTES :						
1 The aforesaid financial results have been reviewed and recommended by the Audit committee and approve the Board of Directors at the meeting held on 29th, May 2025 . The statutory auditors have expressed an unmodified opinion on these results.						
2 The financials results of the Company have been prepare in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian accounting standards) rules 2015 as amended by the Companies (Indian Accounting standards) (amendment) Rules 2016.						
3 The format of unaudit quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirement SEBI's Circular dated July 5, 2016, Ind As Schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with Ind As.						
4 The Company Operate the single segment namely "Other Textile Product" in accordance with Indian Accounting Standards As.						
5 The above financial results of the Company for the quarter and nine months ended 31st March, 2025 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.						
6 The National Company Law Tribunal ("NCLT"), Mumbai Bench, vide order dated on 20th November 2018 ("Insolvency Commencement Date") has initiated Corporate Insolvency Resolution Process ("CIRP") u/s 7 of the Insolvency and Bankruptcy Code, 2016 ("the Code") based on application filed by financial creditors of the Company. Ms. Sujata Chattopadhyay IP Registration No. IBBI/IPA-003/IP-N00044/2017-18/10353 was appointed as Interim Resolution Professional ("IRP") to manage affairs of the Company in accordance with the provisions of Code. In the first meeting of Committee of Creditors ("CoC") held on 20th December 2018, Ms. Sujata Chattopadhyay had been confirmed as Resolution Professional ("RP") for the Company. Further, Hon'ble NCLT, Mumbai Bench vide order dated 24th September 2019 ordered liquidation as the Resolution could not be reached under CIRP process. Hon'ble NCLT, Mumbai Bench appointed Mr. Anil Goel as Liquidator vide order dated 24th September 2019 to Liquidate the Company. Liquidator received the expression of interest from potential investor in 3rd Stakeholders Consultation Committee dated 15th February 2022 wherein the proposal was placed before the Stakeholders Consultation Committee for deliberations. Stakeholders Consultation Committee approved the proposal by casting 78.22.22% votes in favour out of 93.82% and accordingly the resolution was passed with clear majority. It is to be noted that Hon'ble NCLT has orally pronounced an order on 09.01.2025 and uploaded on website on 14.01.2025 ('Hon'ble NCLT Order') approving the Composite Scheme of Compromise and Arrangement between Acquirer and Birla Cotsyn (India) Limited (in liquidation) and its creditors and shareholders under Section 230, Section 66 and other applicable provisions of the Companies Act, 2013 read with Insolvency and Bankruptcy Code, 2016 and its related regulations., we have prepared financial statements on the assumption of going concern basis.						
7 Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.						
Place : MUMBAI Date: 29 th May, 2025		For and on behalf of Birla Cotsyn (India) Limited Mr. Akshajam Managing Director DIN: 03296467				
						

BIRLA COTSYN (INDIA) LIMITED
 Regd. Office :- 1105, 11th Floor, Regent Chamber, J.B.Marg,
 Nariman Point, Mumbai - 400 021.
 CIN-L17110MH1941PLC003429
 Tel +91 22 22831287
 Email : complianceofficer@birlacotsyn.com

1. Statement of Assets & Liabilities

(Rs. in Lakhs)

Sr.	Particulars	As at 31st March 2025 Audited	As at 31st March 2024 Audited
I	ASSETS		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	5,992.32	6,581.43
(b)	Capital work-in-progress	-	-
(c)	Intangible assets	-	-
(d)	Intangible assets under development		
(e)	Financial assets		
	(i) Investments	6.75	6.75
	(ii) Other Financial Assests	-	3,899.27
(f)	Other non-current assets	-	601.77
	Total Non - Current Assets	5,999.07	11,089.23
	CURRENT ASSETS		
(a)	Inventories	-	227.86
(b)	Financial assets		-
	(i) Trade receivables	23,570.47	23,031.75
	(ii) Cash and cash equivalents	738.09	45.14
	(iii) Bank balances other than (ii) above		
	(iv) Loans	-	4.25
	(v) Other Financial Assets	-	-
(c)	Other current assets	159.51	2,622.08
(d)	Current tax assets	-	-
	Total - Current Assets	24,468.08	25,931.08
	Total Assets	30,467.15	37,020.31
II	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	2,643.41	26,865.70
(b)	Other equity	23,480.86	(63,674.69)
	Total - Equity	26,124.27	(36,808.99)
	LIABILITIES		
A	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	2,073.09	65,677.56
	(i) Other Financial Liabilities	-	26.40
(b)	Provisions	-	158.70
(c)	Deferred tax liabilities (Net)	-	-
	Total Non - Current Liabilities	2,073.09	65,862.67
B	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	148.34	3,477.95
	(ii) Trade payables		
	- MSME Payable	-	-
	-Other Than MSME Payable	1,039.91	2,087.94
	(ii) Total Trade Payable	1,039.91	2,087.94
	(iii) Other financial liabilities	-	-
(b)	Other current liabilities	1,081.53	2,118.14
(c)	Provisions	-	282.60
(d)	Current tax liabilities (Net)	-	-
	Total - Current Liabilities	2,269.78	7,966.63
	Total Equity and Liabilities	30,467.15	37,020.31

For and on behalf of Birla Cotsyn (India) Limited

Mr. Akhil Jain
 Managing Director
 DIN: 03296467

Place: Mumbai
 Date: 29 th May, 2025



BIRLA COTSYN (INDIA) LIMITED

Consolidated Cash Flow Statement for the year ended 31st March 2025

Particulars		For the Year Ended 31st March , 2025		For the Year Ended 31st March , 2024	
A.	Cash Flow from operating Activities				
	Net Profit before Taxation		(14,61,48,040)		(7,03,72,175)
	Adjustments for :				
	Depreciation	5,62,97,392		6,47,74,868	
	Profit on assets sold	-		-	
	Interest Expense	0		0	
	Interest Income	(9,060)		(1,72,766)	
	Dividend Income	-		-	
	Amortisation / (Write back) of Expenses	-		-	
	Provision of Capital Advances	-		-	
	Provision for Doubtful Debtors	-		-	
	Write Off	-	5,62,88,332	-	6,46,02,103
	Operating profit before working capital changes		(8,98,59,708)		(57,70,072)
	Trade Debtors	(5,38,72,381)		(3,30,36,566)	
	Inventories	2,27,85,778		-	
	Loans and Advances	2,15,53,334		-	
	Other Current Assets	24,62,56,823		(9,56,351)	
	Trade Payables and Provisions	(14,89,32,670)		14,26,712	
	Movement in Other Current Liabilities	(10,36,60,698)	(1,58,69,814)	(34,80,610)	(3,60,46,815)
	Cash generated from operations		(10,57,29,522)		(4,18,16,887)
	Less: Taxes Paid		-		-
	Net Cash from Operating Activities		(10,57,29,522)		(4,18,16,887)
B.	Cash flow from Investing Activities:				
	Purchase of Fixed Assets	26,14,018		-	
	Capital advances	23,15,279		-	
	Investments	-		-	
	Interest received	9,060		1,72,766	
	Other Non Current Asset	6,01,77,048		(1,352)	
	Movement in Long Term Loans & Advances	36,60,58,830		-	
	Movement in Short Term Loans & Advances	4,25,437		-	
	Proceeds from Disposal of Fixed Assets	-		-	
	Net Cash from Investing Activities		43,15,99,673		1,71,414
C.	Cash flow from Financing Activities				
	Interest Paid	-		-	
	Movement in Current Maturities of Long Term Debt	-		-	
	Movement in long Term Borrowings	(6,69,34,08,103)		-	
	Movement in Capital / Revaluation Reserve	8,86,17,02,861		3,16,13,167	
	Movement in Share Capital / Reduction in Capital	(2,42,22,29,274)		-	
	Repayment of Customer deposits	(26,40,000)		-	
	Net Cash from Financing Activities		(25,65,74,516)		3,16,13,167
	Net Increase in cash and cash equivalents (A+B+C)		6,92,95,634		-1,00,32,306
	Opening Cash and Cash Equivalents		45,13,647		1,45,45,954
	Closing Cash and Cash Equivalents		7,38,09,282		45,13,647
	Net Increase in Cash and Cash Equivalents(A+B+C)		6,92,95,634		(1,00,32,306)

(0.00)

As per our Report even date

For and on behalf of the Board of
Directors of Birla Cotsyn (India) Limited

Mr. Akhil Jain
Managing Director
DIN: 03296467



Place : Mumbai

Dated : 29th May, 2025

P S V Jain & Associates

Chartered Accountants

Office No. 105 , Shri Yashwant Shopping Centre
Kasturba Road No 7 Borivali (East), Mumbai - 400
006

Email : pramodj.82@gmail.com ,

shobhitjain2005@gmail.com

Contact : +91 8976358144 , 9220955615

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
Birla Cotsyn (India) Limited

Report on the audit of the Consolidated Financial Results

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Birla Cotsyn (India) Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

The National Company Law Tribunal ("NCLT"), Mumbai Bench, vide order dated on 20th November 2018 ("Insolvency Commencement Date") has initiated Corporate Insolvency Resolution Process ("CIRP") u/s 7 of the Insolvency and Bankruptcy Code, 2016 ("the Code") based on application filed by financial creditors of the Company. Further, Hon'ble NCLT, Mumbai Bench vide order dated 24th September 2019 ordered liquidation as the Resolution could not be reached under CIRP process. Liquidator received the expression of interest from potential investor in 3rd Stakeholders Consultation Committee dated 15th February 2022 wherein the proposal was placed before the Stakeholders Consultation Committee for deliberations. Stakeholders Consultation Committee approved the proposal by casting 78.22% votes in favor out of 93.82% and accordingly the resolution was passed with clear majority. It is to be noted that Hon'ble NCLT has orally pronounced an order on 09.01.2025 ('Hon'ble NCLT Order') uploaded on 14.01.2025 approving the Composite Scheme of Compromise and Arrangement between Acquirer and Birla Cotsyn (India) Limited (in liquidation) and its creditors and shareholders under Section 230, Section 66 and other applicable provisions of the Companies Act, 2013 read with Insolvency and Bankruptcy Code, 2016 and its related regulations, therefore the financial statements have been prepared on the assumption of going concern basis.

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Birla Cotsyn (India) Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited/reviewed financial statements/financial results/financial information of the subsidiaries, the statement:

- a) Includes the results of the following entities:
 - The Holding Company
 - Foreign subsidiaries
 - Birla Cotsyn (India) Limited FZE
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) gives a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive losses and other financial information of the Group for the Quarter and Year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

This statement which, includes financial results for the Quarter and year ended 31st March 2025, have been compiled from the annual audited financial statements. The Holding Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the company included in the Group are also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Director of the Holding company as aforesaid.

In preparing the Statement, the respective Board of Directors included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control .
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group and its associates. We are independent auditors of only the holding company of the group. For other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The accompanying Statement includes the audited financial results and other financial information, in respect of its three Indian subsidiaries. These financial statements and other information have been audited by other auditors whose reports have been furnished to us by the Management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Regulation read with the Circulars, in so far as it relates to the aforesaid subsidiaries, are based on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities paragraph above.

The accompanying Statement includes the audited financial results and other financial information, in respect of its two foreign subsidiaries. These financial statements / financial results have been certified by the respective Management and furnished to us by Holding Company's Management. Our conclusion, in so far as it relates to the amounts included in respect of aforesaid subsidiary, is based solely on such financial statements/ financial results. In our view and according to the information and explanations given to us by the Holding Company's Management, these financial statements/financial results are not material to the Group.

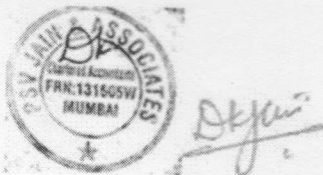
Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors and reliance on these unaudited financial statements/ financial results of aforesaid subsidiary, as certified by the respective Management.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited

year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

The consolidated financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited consolidated financial statements of the Group for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 23, 2025.

For PSV Jain & Associates
Chartered Accountants
FRN: 131505W



Dularesh Jain
Partner
Membership No. 137264
Place: Mumbai
Date: 29.05.2025
UDIN: 25137264BMICBV3311

29.05.2025

To,
BSE Limited
P.J Towers, Dalal Street,
Fort Mumbai- 400001

Scrip Code: 533006
Scrip Name: BIRLACOT

Dear Sir/Madam,

Sub: Declaration pursuant to Regulations 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

I Harish Kumar Pareek, Chief Financial Officer of M/s. Birla Cotsyn (India) Limited hereby declare that, the Statutory Auditor of the Company, M/s. PSV Jain & Associates, Chartered Accountants (Firm Registration Number: 131505W) have issued an Audit Report with Unmodified opinion on the Audited Financial Results of the Company for the year ended 31st March, 2025.

The declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

You are requested to take the same in your records.

Thanking You,

Yours faithfully

For **Birla Cotsyn (India) Limited**

Harish Kumar Pareek
Chief Financial Officer
PAN: BBEP7101B

“Annexure-A”

Brief Profile and other details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 with respect to appointment of Secretarial Auditors:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2	Date of Appointment/ reappointment/cessation (as applicable) & term of appointment/ re-appointment	Date of Appointment: With effect from May 29, 2025 Term of Appointment: Practicing Company Secretary as Secretarial Auditors of the Company for the period of F.Y 2018-19 to 2023-24.
3	Brief Profile (in case of appointment)	M/s. Vijay S. Tiwari & Associates is leading Peer Reviewed firm (1679/2022) of Practicing Company Secretaries registered with the Institute of Company Secretaries of India and have offering services across a range of disciplines at any location. He is an Associate Member of Institute of Company Secretaries of India having (Membership No. ACS-33084 & C.P No. 12220). He holds the professional degree of Bachelor's in commerce (B.Com), Master in Finance (MBA), & LLB. He is having vast experience in and exposure in the specialized areas in Corporate Laws such as Companies Act, FEMA, SEBI Regulations with specific reference to SEBI LODR Disclosure, Filing of quarterly, half yearly & Annual disclosures, IPO, Takeover, Drafting and vetting of agreements & practice in NCLT/NCLAT.
4	Disclosure of relationship between Directors	N.A

“Annexure-B”

Brief Profile and other details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 with respect to appointment of Secretarial Auditors:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2	Date of Appointment/ reappointment/cessation (as applicable) & term of appointment/ re-appointment	Date of Appointment: With effect from May 29, 2025 Term of Appointment: To hold office until the conclusion of the ensuing Annual General Meeting to be conducted for the financial year 2024-25.
3	Brief Profile (in case of appointment)	M/s. Vijay S. Tiwari & Associates is leading Peer Reviewed firm (1679/2022) firm of Practicing Company Secretaries registered with the Institute of Company Secretaries of India and have offering services across a range of disciplines at any location. He is an Associate Member of Institute of Company Secretaries of India having (Membership No. ACS-33084 & C.P No. 12220). He holds the professional degree of Bachelor's in commerce (B.Com), Master in Finance (MBA), & LLB. He is having vast experience in and exposure in the specialized areas in Corporate Laws such as Companies Act, FEMA, SEBI Regulations with specific reference to SEBI LODR Disclosure, Filing of quarterly, half yearly & Annual disclosures, IPO, Takeover, Drafting and vetting of agreements & practice in NCLT/NCLAT.
4	Disclosure of relationship between Directors	N.A