

To,  
The Secretary  
The Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

29<sup>th</sup> March, 2018

**Scrip Code: BSE 533006**

**Sub: Revised Financial Results for Quarter Ended September, 2017.**

Dear Sir/Madam,

Please find the enclosed Revised Financial Results for the Quarter ended September, 2017.

Kindly take the same on your records & oblige.

Thanking you,

Yours faithfully

For **Birla Cotsyn (India) Limited**

*Vineeta Agarwal*

**Vineeta Agarwal**  
Company Secretary.



**BIRLA COTSYN (INDIA) LIMITED**

Regd. Office :- 1st Floor, Dalamal House, J.B.Marg,  
Nariman Point, Mumbai - 400 021.  
CIN-L17110MH1941PLC003429  
Tel +91 22 66168400/ +91 22 22026340  
Email : complianceofficer@birlacotsyn.com

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2017.**

₹ in lakh

SN	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	31-Mar-17
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
I	<b>Revenue from Operations</b>						
	Net Sales / Income from operations (Net of excise duty)	2,315.88	2,965.83	2,348.24	5,281.71	4,921.36	9,562.85
II	Other Income	195.30	154.93	338.93	350.24	431.88	976.49
III	<b>Total income (I+II)</b>	<b>2,511.18</b>	<b>3,120.77</b>	<b>2,687.17</b>	<b>5,631.95</b>	<b>5,353.24</b>	<b>10,539.34</b>
IV	<b>Expenses</b>						
(a)	Cost of Materials consumed	1,966.73	1,952.55	2,058.90	3,919.28	3,828.32	7,275.04
(b)	Purchase of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(126.44)	275.66	(230.95)	149.22	(195.23)	(110.03)
(d)	Employee benefits expense	174.61	151.85	177.21	326.46	344.02	705.16
(e)	Finance Costs	2,131.48	2,026.90	1,810.53	4,158.37	3,529.30	7,342.08
(f)	Depreciation and Amortisation expense	343.56	339.87	344.21	683.43	686.11	1,366.50
(g)	Other expenses	412.27	479.96	634.53	892.22	1,197.96	2,778.90
	<b>Total Expenses (IV)</b>	<b>4,902.21</b>	<b>5,226.78</b>	<b>4,794.43</b>	<b>10,128.99</b>	<b>9,390.47</b>	<b>19,357.64</b>
V	<b>Profit / (Loss) before tax and exceptional items (I+IV)</b>	<b>(2,391.02)</b>	<b>(2,106.02)</b>	<b>(2,107.26)</b>	<b>(4,497.04)</b>	<b>(4,037.24)</b>	<b>(8,818.30)</b>
VI	Exceptional Items	-	-	-	-	-	(8.40)
VII	<b>Profit / (Loss) after exceptional items before tax (V+VI)</b>	<b>(2,391.02)</b>	<b>(2,106.02)</b>	<b>(2,107.26)</b>	<b>(4,497.04)</b>	<b>(4,037.24)</b>	<b>(8,826.70)</b>
VIII	Tax expense						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	<b>Profit / (Loss) For the period from continuing operations (VII+VIII)</b>	<b>(2,391.02)</b>	<b>(2,106.02)</b>	<b>(2,107.26)</b>	<b>(4,497.04)</b>	<b>(4,037.24)</b>	<b>(8,826.70)</b>
X	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	<b>Profit/(Loss) from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>(2,391.02)</b>	<b>(2,106.02)</b>	<b>(2,107.26)</b>	<b>(4,497.04)</b>	<b>(4,037.24)</b>	<b>(8,826.70)</b>
XIV	<b>Other Comprehensive Income</b>						
A	(i) Items that will not be reclassified to Profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B	(i) Items that will be reclassified to Profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit / (Loss) and other comprehensive Income for the period</b>	-	-	-	-	-	-
XVI	<b>Paid - up equity share capital (Face value of Rs.1/- per share)</b>	<b>26686.35</b>	<b>26686.35</b>	<b>26,686.35</b>	<b>26686.35</b>	<b>26686.35</b>	<b>26686.35</b>
XVII	<b>Reserves excluding Revaluation Reserves and Foreign Currency Translation Reserve</b>	<b>(55,099.09)</b>	<b>(52,708.06)</b>	<b>(45,812.59)</b>	<b>(55,099.09)</b>	<b>(45,812.59)</b>	<b>(50,602.05)</b>
XVIII	<b>(A) Earnings Per Share (For Continuing operations)</b>						
	(i) Basic	(0.09)	(0.08)	(0.08)	(0.17)	(0.15)	(0.33)
	(ii) Diluted	(0.09)	(0.08)	(0.08)	(0.17)	(0.15)	(0.33)
	<b>(B) Earnings Per Share (For discontinuing operations)</b>						
	(i) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
	<b>(B) Earnings Per Share (For discontinuing &amp; Continuing operations)</b>						
	(i) Basic	(0.09)	(0.08)	(0.08)	(0.17)	(0.15)	(0.33)
	(ii) Diluted	(0.09)	(0.08)	(0.08)	(0.17)	(0.15)	(0.33)



Reconciliation between financial results as previously reported (referred to as "Previous GAAP") and Ind As for the quarter ended on 30th September, 2016 as required by SEBI vide its circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 is given below.

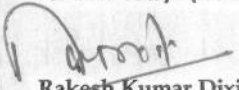
Particulars	Quarter Ended
	30-Sep-16
Net Profit as reported under previous GAAP	(2,107.26)
Acturial gain/loss on other comprehensive income	-
<b>Net Profit as per Ind As (A)</b>	<b>(2,107.26)</b>
<b>Other comprehensive Income</b>	
Acturial gain/loss on other comprehensive income	-
<b>Other comprehensive Income (B)</b>	<b>-</b>
Total comprehensive Income for the Period under IND As (A+B)	<b>(2,107.26)</b>

**NOTES :**

- 1 The above financial results have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 28th November, 2017
- 2 The above financial results of the Company for the quarter ended 30th September, 2017 are available at the Company's website [www.birlacotsyn.com](http://www.birlacotsyn.com) and the website of the stock exchanges i.e [www.bseindia.com](http://www.bseindia.com).
- 3 Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.

For Birla Cotsyn (India) Limited



  
Rakesh Kumar Dixit  
Director  
DIN No-06655663

Place : MUMBAI

Date : 28th November, 2017

**STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH SEPTEMBER, 2017**

₹ in Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	31-Mar-17
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
<b>1 Segment Revenue</b> (net sale/income from each segment should be disclosed under this head)						
a. Textile - Yarn	2,315.88	2,965.83	2,348.24	5,281.71	4,921.36	9,562.85
b. Textile - Fabrics	-	-	-	-	-	-
c. Others	-	13.93	-	13.93	-	911.60
d. Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>2,315.88</b>	<b>2,979.76</b>	<b>2,348.25</b>	<b>5,295.64</b>	<b>4,921.36</b>	<b>10,474.45</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales / Income from Operations</b>	<b>2,315.88</b>	<b>2,979.76</b>	<b>2,348.25</b>	<b>5,295.64</b>	<b>4,921.36</b>	<b>10,474.45</b>
<b>2 Segment Results (Profit(+)/ Loss (-) before tax and interest from Each Segment) #</b>						
a. Textile - Yarn	(454.85)	(220.13)	(313.32)	(674.98)	(542.44)	(1,563.96)
b. Textile - Fabrics	-	-	-	-	-	-
c. Others	-	-	-	-	-	22.84
d. Unallocated	-	-	16.59	-	34.51	-
<b>Total</b>	<b>(454.85)</b>	<b>(220.13)</b>	<b>(296.73)</b>	<b>(674.98)</b>	<b>(507.94)</b>	<b>(1,541.12)</b>
Less: i) Interest**	2,131.48	2,026.90	1,810.53	4,158.37	3,529.30	7,342.08
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	8.40
iii) Un-allocable income	195.30	141.01	-	336.31	-	64.89
<b>Total Profit / (Loss) before Tax</b>	<b>(2,391.02)</b>	<b>(2,106.02)</b>	<b>(2,107.26)</b>	<b>(4,497.04)</b>	<b>(4,037.24)</b>	<b>(8,826.70)</b>
<b>3 (Segment Assets)</b>						
a. Textile - Yarn	15,265.10	15,631.79	17,046.02	15,265.10	17,046.02	16,089.34
b. Textile - Fabrics	-	-	-	-	-	-
c. Others	447.68	448.73	-	447.68	-	442.13
d. Unallocated	19,889.73	19,872.63	19,782.44	19,889.73	19,782.44	19,837.92
<b>Total</b>	<b>35,602.50</b>	<b>35,953.15</b>	<b>36,828.46</b>	<b>35,602.50</b>	<b>36,828.46</b>	<b>36,369.39</b>
<b>4 (Segment Liabilities)</b>						
a. Textile - Yarn	2,819.21	2,952.47	3,168.41	2,819.21	3,168.41	3,249.43
b. Textile - Fabrics	-	-	-	-	-	-
c. Others	447.68	448.73	-	447.68	-	442.13
d. Unallocated	55,538.94	53,364.25	47,576.88	55,538.94	47,576.88	51,384.11
<b>Total</b>	<b>58,805.83</b>	<b>56,765.45</b>	<b>50,745.29</b>	<b>58,805.83</b>	<b>50,745.29</b>	<b>55,075.68</b>
<b>Net (3-4)</b>	<b>(23,203.33)</b>	<b>(20,812.30)</b>	<b>(13,916.83)</b>	<b>(23,203.33)</b>	<b>(13,916.83)</b>	<b>(18,706.29)</b>

# Profit/ Loss before tax and after interest in case of segments having operations which are primarily of financial nature.

\*\* Other than the interest pertaining to the segments having operations which are primarily of financial nature.

NOTE :-

Textile includes Manufacture of Synthetic Yarn, Cotton Yarn, Ginning and Pressing Others includes Manufacture of the Oil Cake.

For Birla Cotsyn (India) Limited



  
**R.K. Dixit**  
 Director  
 DIN - 06655663