


BENGAL & ASSAM COMPANY LIMITED						
Consolidated Financial Results (Unaudited) for the Quarter ended 30th June, 2025						
(₹ in Lakhs)						
Sl. No.	Particulars	Quarter Ended			Year Ended	
			Revised (Refer Note No. 1)	Revised (Refer Note No. 1)	Revised (Refer Note No. 1)	Revised (Refer Note No. 1)
		30.06.2025	30.06.2024	31.03.2025	31.03.2025	31.03.2024
1	Total Income from operations	57,312.92	52,785.41	52,106.69	2,12,790.09	12,91,715.93
2	Profit before Interest, Depreciation & Taxes (PBITD)	12,805.48	9,996.38	12,342.12	50,004.02	1,94,995.10
3	Net Profit for the period (before Tax and Exceptional Items)	9,922.62	7,317.05	9,321.47	38,772.47	1,21,241.17
4	Net Profit for the period (before Tax but after Exceptional Items)	9,922.62	7,317.05	9,321.47	40,020.97	4,10,923.51
5	Net Profit for the period (after Tax and Exceptional Items)	25,842.45	25,641.23	23,054.60	75,482.77	4,19,357.55
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	28,177.04	22,899.40	22,874.84	70,573.24	4,15,762.75
7	Equity Share Capital	1,140.39	1,140.39	1,140.39	1,140.39	1,140.39
8	Other Equity excluding Revaluation Reserve as shown in Audited Balance Sheet as of 31st March, 2025				9,75,022.75	9,05,182.48
9	Earnings per share of ₹ 10/- each - Basic and Diluted (₹)	216.99	217.83	195.70	642.14	3,413.01
Standalone Financial information of the Company, pursuant to Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015						
Sl. No.	Particulars	Quarter Ended			Year Ended	
			Revised (Refer Note No. 1)	Revised (Refer Note No. 1)	Revised (Refer Note No. 1)	Revised (Refer Note No. 1)
		30.06.2025	30.06.2024	31.03.2025	31.03.2025	31.03.2024
1	Revenue	2,843.18	514.64	3,111.87	16,682.77	16,011.12
2	Profit before Interest, Depreciation & Taxes (PBITD)	505.12	359.36	1,190.16	14,062.44	14,902.21
3	Profit before Tax	363.29	171.63	1,055.74	13,412.52	13,771.66
4	Profit After Tax	276.05	184.10	1,076.23	11,440.19	11,562.05
Notes:-						
<p>1 The Scheme of Arrangement amongst Umang Dairies Limited (UDL), Bengal & Assam Company Limited (BACL), and Panchmahal Properties Limited (PPL), a Wholly-owned Subsidiary of BACL, and their respective Shareholders and Creditors, pursuant to the provisions of Sections 230 and 232 of the Companies Act, 2013 for demerger of Dairy Business Undertaking of UDL with and into PPL and residual business of UDL into and with BACL, w.e.f. 1st April, 2023 (Appointed Date), sanctioned by the Hon'ble Benches of the National Company Law Tribunal (NCLT) at Kolkata & Allahabad vide their respective orders dated 22nd May, 2025 and 26th May, 2025 has become effective on 17th June, 2025. Due effect of the Scheme from the Appointed Date, i.e. 1st April, 2023 has been given in the financial statements of the Company (BACL). Accordingly, the audited financial results for the quarter and year ended 31st March, 2025 and audited financial results for the year ended 31st March, 2024 and unaudited financial results for the quarter ended 30th June, 2024 have been revised by the Company. The amalgamation has been accounted in accordance with "Pooling of Interest method" as laid down in Appendix C- "Business combination of entities under common control" of Ind AS 103 notified under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, comparatives have been revised to give the effect of the amalgamation from the beginning of the previous year. Further in consideration of Demerger and Amalgamation, the committee of directors of the Company at its meeting held on 7th July, 2025, have allotted 1,07,571 equity shares of BACL to shareholders of UDL as on Record date i.e. 27th June, 2025 in terms of following exchange ratio after cancellation of crossholding of 1,21,68,430 shares held by BACL in UDL: (i) For De-merger of Dairy Business: 1 equity share of BACL having face value of Rs. 10/- each fully paid up for every 92 equity shares held in UDL having face value of Rs. 5/- each fully paid up and (ii) For Amalgamation of Residual Business: 1 equity share of BACL having face value of Rs. 10/- each fully paid up for every 14,652 equity shares held in UDL having face value of Rs. 5/- each fully paid up. Application for listing of aforesaid 1,07,571 equity shares has also been made to BSE Ltd. Pursuant to the Scheme, change in name of PPL to Umang Dairies Limited is under progress.</p>						
<p>2 Consolidated results for the year ended 31st March, 2025 are not comparable as JK Tyre & Industries Ltd. ceased to be a subsidiary and became an Associate w.e.f. 23rd December, 2023.</p>						
<p>3 The above is an extract of the detailed format of quarter ended 30th June, 2025 Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Financial Results are available on the website of Stock Exchange at www.bseindia.com and also on Company's website at www.bengalassam.com. The same can be accessed by scanning the QR Code provided below:</p>						
		For Bengal & Assam Company Limited Sd/- (Bhàrat Hari Singhania) Chairman				
Place: New Delhi Date: 13.08.2025						
Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and complete their KYC.						
Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg, New Delhi- 110002, Phone: 91-11-66001112 Regd. Office : 7, Council House Street, Kolkata-700 001 Telephone No. : 033-22486181, Fax No. 033-22481641, CIN : L67120WB1947PLC221402 Website: www.bengalassam.com , E mail ID: dswain@jkm.com						