

WEDNESDAY, NOVEMBER 12, 2025

30

BENGAL & ASSAM COMPANY LIMITED

Consolidated Financial Results (Unaudited) for the
Quarter and Half Year ended 30th September, 2025

(₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended		Half Year Ended
		30.09.2025	30.09.2024 (Revised - Refer Note No. 1)	30.09.2025
1	Total Income from operations	64,238.10	58,887.88	1,21,551.02
2	Profit before Interest, Depreciation & Taxes (PBIDT)	22,901.34	18,138.55	35,786.82
3	Net Profit for the period (before Tax and Exceptional Items)	20,074.76	15,429.43	29,997.38
4	Net Profit for the period (before Tax but after Exceptional Items)	20,074.76	15,429.43	29,997.38
5	Net Profit for the period (after Tax and Exceptional Items)	22,562.68	12,774.71	48,405.13
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	23,853.85	11,267.12	52,030.89
7	Equity Share Capital	1,140.39	1,140.39	1,140.39
8	Other Equity excluding Revaluation Reserve as shown in Audited Balance Sheet as of 31 st March, 2025	-	-	9,75,022.75
9	Earnings per share of ₹ 10/- each - Basic and Diluted (%)	191.94	111.79	408.93

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		Half Year Ended
		30.09.2025	30.09.2024 (Revised - Refer Note No. 1)	30.09.2025
1	Revenue	15,229.99	12,325.04	18,073.17
2	Profit before Interest, Depreciation & Taxes (PBIDT)	12,431.97	11,960.53	12,937.09
3	Profit before Tax	12,269.43	11,767.32	12,652.72
4	Profit After Tax	10,612.00	9,915.42	10,888.05

Notes :

1. The Scheme of Arrangement amongst Umang Daines 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 amalgamation of 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 at Kolkata & Allahabad, has become effective on 17th June, 2025. Accordingly, the financial results of the Company for the corresponding periods have been revised. Further, in terms of the Scheme, 1,07,571 equity shares of the Company were allotted to the shareholders of UDL, which has been listed and traded w.e.f. 24th September, 2025.

2. The above is an extract of the detailed format of quarterly / half yearly 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:



For Bengal & Assam Company Limited

Sd/-
(Bharat Hari Singhania)
Chairman

Place: New Delhi
Date: 11.11.2025

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

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