

BENGAL & ASSAM COMPANY LIMITEDConsolidated Audited Financial Results for the
Quarter and Year ended 31st March, 2026

₹ in Lakhs

Sl. No.	Particulars	Quarter Ended		Year Ended
		31.03.2026	31.03.2025	31.03.2026
1	Total Income from operations	63,016.86	52,106.69	2,37,684.97
2	Profit before Interest, Depreciation & Taxes (PBITD)	7,360.19	12,342.12	50,172.86
3	Net Profit for the period (before Tax and Exceptional Items)	4,355.46	9,321.47	38,647.06
4	Net Profit for the period (before Tax but after Exceptional Items)	4,404.30	9,321.47	37,669.72
5	Net Profit for the period (after Tax and Exceptional Items)	20,367.64	23,054.60	84,340.45
6	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	19,058.01	22,874.84	87,709.18
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, 2026			10,67,580.23
9	Earnings per share of ₹ 10/- each - Basic and Diluted (₹)	178.05	195.70	721.96

Standalone Financial information of the Company, pursuant to Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	Quarter Ended		Year Ended
	31.03.2026	31.03.2025	31.03.2026
Revenue	8,817.96	3,111.87	30,397.68
Profit before Interest, Depreciation & Taxes (PBITD)	1,262.66	1,190.16	14,694.24
Profit before Tax	1,122.03	1,055.74	14,127.79
Profit After Tax	1,025.25	1,076.23	11,977.42

Notes :

- The Board of Directors have recommended dividend of ₹ 50/- per equity share, subject to approval of the shareholders.
- Exceptional Item includes.
 - The Government of India notified four Labour Codes (New Labour Codes) effective from 21st November, 2025. On the basis of draft Central Rules and FAQs issued by the Ministry of Labour & Employment (MoLE) and with the guidance provided by the Institute of Chartered Accountants of India, for the year ended 31st March, 2026, the Group had assessed the incremental impact towards retiral obligation (₹ 17.40) Lakhs & ₹ 782.56 Lakhs in the standalone financial results and Consolidated financial results respectively. The Group will continue to monitor developments relating to the New Labour Codes and would provide appropriate accounting effect, as needed.
 - Stamp duty expenses of ₹ 194.78 Lakhs in the consolidated financial results pertains to Umang Daines Limited (UDL) pursuant to the Composite Scheme of Arrangement amongst UDL, Panchmahal Properties Limited and Bengal & Assam Company Limited.
- The above is an extract of the detailed format of quarter and year ended 31st March, 2026 Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full 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/-

Place: New Delhi
Date: 29.05.2026(Bharat Hari Singhania)
Chairman**Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and complete their KYC.**

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