


BENGAL & ASSAM COMPANY LIMITED				
Consolidated Financial Results (Unaudited) for the Quarter and Nine Months period ended 31 st December, 2025				
(₹ in Lakhs)				
Sl. No.	Particulars	Quarter Ended		Nine Months Ended
		31.12.2025	31.12.2024 (Revised - Refer Note No. 1)	31.12.2025
1	Total Income from operations	53,117.08	48,910.11	1,74,668.10
2	Profit before Interest, Depreciation & Taxes (PBIDT)	7,025.84	9,526.97	42,812.66
3	Net Profit for the period (before Tax and Exceptional Items)	4,294.21	6,704.52	34,291.59
4	Net Profit for the period (before Tax but after Exceptional Items)	3,268.03	7,953.02	33,265.41
5	Net Profit for the period (after Tax and Exceptional Items)	15,567.67	14,012.23	63,972.80
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	16,620.27	13,531.88	68,651.16
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 (₹)	134.98	116.81	543.91
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		Nine Months Ended
		31.12.2025	31.12.2024 (Revised - Refer Note No. 1)	31.12.2025
1	Revenue	3,512.55	731.22	21,585.72
2	Profit before Interest, Depreciation & Taxes (PBIDT)	494.49	552.40	13,431.58
3	Profit before Tax	353.04	417.84	13,005.76
4	Profit After Tax	64.12	264.46	10,952.17
Notes :				
1. The financial results of the Company has been revised/restated, giving Impact of the Scheme of Arrangement amongst Umang Dairies Limited, Bengal & Assam Company Limited and Panchmahal Properties Limited and their respective Shareholders and Creditors sanctioned by the Hon'ble Benches of the National Company Law Tribunal at Kolkata & Allahabad, becoming effective on 17 th June, 2025 and operative w.e.f. Appointed Date, i.e. 1 st April, 2023.				
2. Exceptional item represents incremental retiral obligation due to New Labour Code of ₹ 1,026.18 Lakhs and ₹ 243.86 Lakhs in the consolidated and standalone financial results, respectively.				
3. The above is an extract of the detailed format of Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended 31 st December, 2025. The said 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: 13.02.2026				
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@jkmil.com				