

BENGAL & ASSAM COMPANY LIMITED

Secretarial Deptt. : 'Gulab Bhawan', 3rd Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002
Telephone: 011 - 68201888, 68201899, Fax: 011-23739475

BACL:SECTL:SE:26
13th August, 2026

Through BSE Listing Centre

BSE Limited
Department of Corporate Services
26th Floor, P.J. Towers
Dalal Street
Mumbai – 400 001

Security Code: 533095

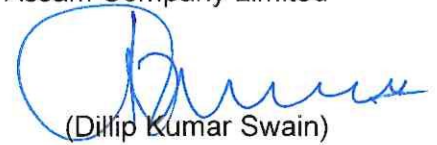
Dear Sir/Madam,

Re: **Unaudited Financial Results for the first Quarter ended 30th June, 2026**

1. Kindly refer to our letter dated 6th August, 2026 informing that a Meeting of the Board of Directors of the Company will be held on 13th August 2026, *inter alia* to consider and approve the Unaudited Financial Results of the Company for the first quarter ended 30th June, 2026.
2. Further, pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), we send herewith the Unaudited Financial Results of the Company (Standalone and Consolidated) for the first quarter ended 30th June, 2026, duly approved by the Board of Directors of the Company at its Meeting held today i.e. 13th August, 2026 which commenced at 3.30 P.M. and concluded at 4.50 P.M., along with a copy of the Limited Review Report of the Auditors of the Company thereon.
3. The results are also being published in the newspapers, in the prescribed format as per the requirements of the Listing Regulations.

Thanking you,

Yours faithfully,
For Bengal & Assam Company Limited


(Dillip Kumar Swain)
Company Secretary

Encl: a.a.



BENGAL & ASSAM COMPANY LIMITED
Statement of Financial Results (Unaudited) for the Quarter ended June 30, 2026

(₹ in Lakhs except EPS)

Particulars	Standalone				Consolidated			
	Quarter Ended			Year Ended	Quarter Ended			Year Ended
	30.06.2026 Unaudited	30.06.2025 Unaudited	31.03.2026 Audited	31.03.2026 Audited	30.06.2026 Unaudited	30.06.2025 Unaudited	31.03.2026 Audited	31.03.2026 Audited
A. Revenue from operations								
1 Interest income	133.55	140.45	136.80	552.64	133.55	140.45	136.80	552.64
2 Dividend income	-	-	875.84	13,038.08	-	-	-	11,286.42
3 Net gain on fair value changes								
(i) -Realised	228.75	6.83	28.55	507.41	228.75	6.83	28.55	507.41
(ii) -Unrealised	23.67	237.04	164.80	406.03	23.67	237.04	164.80	406.03
4 Sale of products	3,212.04	2,208.71	7,273.99	14,773.90	61,295.67	55,143.09	60,276.71	2,17,473.69
5 Services rendered	80.24	51.82	113.14	285.13	80.24	51.82	113.14	285.13
6 Others operating revenue	-	-	-	-	1,534.50	1,733.69	2,296.86	7,173.65
7 Total Revenue from operations	3,678.25	2,644.85	8,593.12	29,563.19	63,296.38	57,312.92	63,016.86	2,37,684.97
8 Other income	203.92	198.33	218.84	834.49	2,498.93	2,726.94	1,966.95	11,837.68
9 Total Income	3,882.17	2,843.18	8,811.96	30,397.68	65,795.31	60,039.86	64,983.81	2,49,522.65
B. Expenses								
1 Finance costs	125.52	121.02	122.29	490.66	1,217.01	1,248.61	1,350.57	5,049.05
2 Cost of materials consumed	-	-	-	-	24,230.94	23,405.38	29,560.98	94,884.10
3 Purchases of Stock-in-trade	3,183.70	2,189.44	7,226.64	14,665.16	4,851.49	4,514.98	6,465.62	23,486.48
4 Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	1.21	-	1.21	2,445.73	(333.80)	(2,275.62)	(3,355.52)
5 Employee Benefits expenses	117.10	105.60	122.50	477.32	8,507.62	7,805.42	6,729.37	30,832.45
6 Depreciation and amortization	18.96	20.81	18.34	75.79	1,611.74	1,634.25	1,654.16	6,476.75
7 Others expenses	76.70	41.81	200.16	559.75	13,436.10	11,842.40	17,143.27	53,502.28
8 Total Expenses	3,521.98	2,479.89	7,689.93	16,269.89	56,300.63	50,117.24	60,628.35	2,10,875.59
C. Profit / (loss) before exceptional items and tax	360.19	363.29	1,122.03	14,127.79	9,494.68	9,922.62	4,355.46	38,647.06
D. Exceptional items	-	-	261.26	17.40	-	-	48.84	(977.34)
E. Profit/(loss) before tax	360.19	363.29	1,383.29	14,145.19	9,494.68	9,922.62	4,404.30	37,669.72
F. Tax Expense:								
(i) - Current Tax	94.08	40.00	214.16	1,972.16	1,863.56	2,172.89	1,427.23	8,414.87
(ii) - Deferred Tax Charge / (Credit)	(11.72)	47.24	143.88	195.61	717.54	588.50	406.23	856.38
G. Profit / (loss) after tax before share in Profit/(Loss) of Associates	277.83	276.05	1,025.25	11,977.42	6,913.58	7,161.23	2,570.84	28,398.47
H. Share in Profit / (Loss) of Associates	-	-	-	-	12,740.32	18,681.22	17,796.80	55,941.98
I. Profit / (loss) for the period	277.83	276.05	1,025.25	11,977.42	19,653.90	25,842.45	20,367.64	84,340.45
J. Other Comprehensive Income								
I. (i) Items that will not be reclassified to profit or loss								
Gain/(loss) on fair valuation of Equity Instruments	-	-	(1,868.22)	(1,868.22)	3.84	-	(1,894.49)	(1,823.96)
Gain/(loss) on remeasurements of the defined benefit obligation	(0.83)	-	(3.36)	(3.36)	(2.63)	(145.56)	(352.68)	(142.69)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.21	-	268.05	268.05	(6.22)	36.74	349.59	295.08
(iii) Share in OCI of Associates that will not be reclassified to profit or loss (net of tax)	-	-	-	-	311.13	217.61	(778.64)	(1,352.26)
Subtotal (I)	(0.62)	-	(1,603.53)	(1,603.53)	306.12	108.79	(2,676.22)	(3,023.83)
II. (i) Items that will be reclassified to profit or loss								
Exchange Differences on Translating the Financial Statements of Foreign Operations	-	-	-	-	56.10	(0.88)	(5.35)	(51.75)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
(iii) Share in OCI of Associates that will be reclassified to profit or loss (net of tax)	-	-	-	-	1,453.94	2,226.68	1,371.94	6,444.31
Subtotal (II)	-	-	-	-	1,510.04	2,225.80	1,366.59	6,392.56
K. Other Comprehensive Income (I+II)	(0.62)	-	(1,603.53)	(1,603.53)	1,816.16	2,334.59	(1,309.63)	3,368.73
L. Total Comprehensive Income	277.21	276.05	(578.28)	10,373.89	21,470.06	28,177.04	19,058.01	87,709.18

BENGAL & ASSAM COMPANY LIMITED
Statement of Financial Results (Unaudited) for the Quarter ended June 30, 2026

(₹ in Lakhs except EPS)

Particulars	Standalone				Consolidated			
	Quarter Ended			Year Ended	Quarter Ended			Year Ended
	30.06.2026 Unaudited	30.06.2025 Unaudited	31.03.2026 Audited	31.03.2026 Audited	30.06.2026 Unaudited	30.06.2025 Unaudited	31.03.2026 Audited	31.03.2026 Audited
M. Profit for the period attributable to								
(i) Owner of the parent					18,660.03	24,745.09	20,304.39	82,331.35
(ii) Non controlling interest					993.87	1,097.36	63.25	2,009.10
N. Other comprehensive income for the period attributable to								
(i) Owner of the parent					1,786.37	2,342.89	(1,318.94)	3,331.68
(ii) Non controlling interest					29.79	(8.30)	9.31	37.05
O. Total comprehensive income for the period attributable to								
(i) Owner of the parent					20,446.40	27,087.98	18,985.45	85,663.03
(ii) Non controlling interest					1,023.66	1,089.06	72.56	2,046.15
P. Paid up equity share capital (Face value ₹ 10/- per each) ^	1,140.39	1,140.39	1,140.39	1,140.39	1,140.39	1,140.39	1,140.39	1,140.39
Q. Other Equity				1,18,302.48				10,67,580.23
R. Earnings per equity share of ₹ 10 each								
(a) - Basic and Diluted (₹)	2.44	2.42	8.99	105.03	163.63	216.99	178.05	721.96

^Figures for the quarter ended 30.06.2025 include an amount of ₹ 10.76 Lakhs held in share suspense account



BENGAL & ASSAM COMPANY LIMITED

Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2026.
2. Segment reporting as per **Annexure-1**.
3. Figures for the previous periods have been regrouped / rearranged, wherever necessary. The figures of last quarter of previous financial year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures for the nine months period ended 31st December, 2025 which were subjected to Limited Review.

For Bengal & Assam Company Ltd.



(Kalpataru Tripathy)
Chairman

Place: New Delhi

Date: 13.08.2026



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

Corporate Identity Number : L67120WB1947PLC221402

Website: www.bengalassam.com E mail ID: dswain@jkmil.com

BENGAL & ASSAM COMPANY LIMITED
Segment Reporting
Segment Wise Revenue, Result & Capital Employed for the Quarter ended June 30, 2026

Annexure-1
(₹ in Lakhs)

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026 Unaudited	30.06.2025 Unaudited	31.03.2026 Audited	31.03.2026 Audited	30.06.2026 Unaudited	30.06.2025 Unaudited	31.03.2026 Audited	31.03.2026 Audited
1	Total Income								
a)	Tyre	80.24	51.82	4,048.31	8,307.88	80.24	51.82	4,048.31	8,307.88
b)	Paper	652.94	443.67	930.20	6,447.47	652.94	443.67	930.20	6,447.47
c)	Cement	1,273.43	1,107.23	1,260.89	7,854.27	1,273.43	1,107.23	1,260.89	7,854.27
d)	Polymer & Textile	1,285.67	644.84	2,023.56	5,474.49	48,688.03	46,044.71	48,585.90	1,90,517.22
e)	Others	589.89	595.62	549.00	2,313.57	17,646.57	16,624.81	13,532.48	52,800.35
f)	Total	3,882.17	2,843.18	8,811.96	30,397.68	68,341.21	64,272.24	68,357.78	2,65,927.19
g)	Less: Inter Segment Revenue	-	-	-	-	(2,545.90)	(4,232.38)	(3,373.97)	(16,404.54)
h)	Total Income	3,882.17	2,843.18	8,811.96	30,397.68	65,795.31	60,039.86	64,983.81	2,49,522.65
2	Segment Results								
	Profit before Interest and Taxes								
a)	Tyre	78.70	50.58	130.94	4,211.69	78.70	50.58	130.94	4,211.69
b)	Paper	1.90	0.96	3.78	3,988.15	1.90	0.96	3.78	3,988.15
c)	Cement	1.00	4.40	1.23	3,400.09	1.00	4.40	1.23	3,400.09
d)	Polymer & Textile	25.44	12.51	898.28	1,824.47	8,236.09	7,351.53	5,057.49	29,216.33
e)	Others	589.89	582.84	549.00	2,300.79	2,605.22	3,930.74	639.08	2,991.85
f)	Profit before Interest and Taxes (PBIT)	696.93	651.29	1,583.23	15,725.19	10,922.91	11,338.21	5,832.52	43,808.11
g)	Less: Unallocable expenses	(211.22)	(166.98)	(77.65)	(1,089.34)	(211.22)	(166.98)	(77.65)	(1,089.34)
h)	Less: Finance Cost	(125.52)	(121.02)	(122.29)	(490.66)	(1,217.01)	(1,248.61)	(1,350.57)	(5,049.05)
i)	Total Profit Before Tax	360.19	363.29	1,383.29	14,145.19	9,494.68	9,922.62	4,404.30	37,669.72
3	Segment Assets								
a)	Tyre	40,047.36	36,908.00	42,561.28	42,561.28	5,37,446.29	4,85,077.58	5,33,718.88	5,33,718.88
b)	Paper	32,837.64	32,577.16	32,916.44	32,916.44	2,53,026.85	2,45,400.77	2,46,563.00	2,46,563.00
c)	Cement	19,069.99	13,545.43	13,543.55	13,543.55	1,78,731.69	1,61,063.11	1,68,292.55	1,68,292.55
d)	Polymer & Textile	5,672.82	5,566.63	5,569.57	5,569.57	2,23,300.39	2,16,645.83	2,20,678.80	2,20,678.80
e)	Others	35,253.84	37,474.79	40,003.42	40,003.42	65,092.02	59,773.90	75,751.19	75,751.19
f)	Total Segment Assets	1,32,881.65	1,26,072.01	1,34,594.26	1,34,594.26	12,57,597.24	11,67,961.19	12,45,004.42	12,45,004.42
4	Segment Liabilities								
a)	Tyre	1,160.59	-	3,693.74	3,693.74	27,473.59	26,313.00	30,006.74	30,006.74
b)	Paper	494.75	237.71	558.14	558.14	494.75	237.71	558.14	558.14
c)	Cement	579.25	416.51	374.07	374.07	579.25	416.51	374.07	374.07
d)	Polymer & Textile	315.74	205.69	214.70	214.70	83,095.38	81,044.93	85,961.92	85,961.92
e)	Others	10,611.24	10,165.12	10,310.74	10,310.74	34,012.71	34,978.11	37,600.48	37,600.48
f)	Total Segment Liabilities	13,161.57	11,025.03	15,151.39	15,151.39	1,45,655.68	1,42,990.26	1,54,501.35	1,54,501.35
5	Capital Employed (Segment Assets - Segment Liabilities)								
a)	Tyre	38,886.77	36,908.00	38,867.54	38,867.54	5,09,972.70	4,58,764.58	5,03,712.14	5,03,712.14
b)	Paper	32,342.89	32,339.45	32,358.30	32,358.30	2,52,532.10	2,45,163.06	2,46,004.86	2,46,004.86
c)	Cement	18,490.74	13,128.92	13,169.48	13,169.48	1,78,152.44	1,60,646.60	1,67,918.48	1,67,918.48
d)	Polymer & Textile	5,357.08	5,360.94	5,354.87	5,354.87	1,40,205.01	1,35,600.90	1,34,716.88	1,34,716.88
e)	Others	24,642.60	27,309.67	29,692.68	29,692.68	31,079.31	24,795.79	38,150.71	38,150.71
f)	Total Capital Employed	1,19,720.08	1,15,046.98	1,19,442.87	1,19,442.87	11,11,941.56	10,24,970.93	10,90,503.07	10,90,503.07

V. SINGHI & ASSOCIATES

Chartered Accountants

1208-1209, 12th Floor, Vikrant Tower,

Rajendra Place, New Delhi-110008

Phone: +91 9310707931

E-Mail: delhi@vsinghi.com

Independent Auditor's Review Report on quarterly Unaudited Standalone Financial Results for the quarter ended June 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of Bengal & Assam Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Bengal & Assam Company Limited (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: New Delhi
Date: August 13, 2026



Page 1 of 1

For V. Singhi & Associates
Chartered Accountants
Firm Registration No. 311017E

Naveen Kankaria
Partner

Membership No. 153214
UDIN: 2615321482X1VX4880

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter ended June 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To Board of Directors of Bengal & Assam Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Bengal & Assam Company Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of profit / (loss) after tax and total comprehensive income of associates for the quarter ended June 30, 2026, ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the entities as mentioned in Annexure A.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review reports of other auditors referred in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of three subsidiaries included in the unaudited consolidated financial results, whose interim financial results reflect total revenues of ₹ 55,798.81 Lakhs, total net profit after tax of ₹ 6,404.39 Lakhs and total comprehensive income of ₹ 6,602.66



Lakhs for the quarter ended June 30, 2026. The unaudited consolidated financial results also include the Group's share of net profit after tax of ₹ 12,311.70 Lakhs and total comprehensive income of ₹ 14,033.37 Lakhs for the quarter ended June 30, 2026, as considered in the unaudited consolidated financial results in respect of three associates whose interim financial results have not been reviewed by us. These interim financial results of the subsidiaries and associates have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. One subsidiary and Seven step down Subsidiaries whose financial results included total revenue from Operation of ₹ 6,365.22 Lakhs, total net profit after tax of ₹ 230.43 lakhs and total comprehensive income of ₹ 286.52 Lakhs for the quarter ended June 30, 2026. Seven associates, whose financial results include the Group's share of net profit after tax ₹ 310.10 Lakhs and total comprehensive income of ₹ 353.49 Lakhs for the quarter ended June 30, 2026, as considered in the unaudited consolidated financial results which have been prepared by management of the respective subsidiary and associates, our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiary and associates are based solely on the management prepared interim financial statements. These financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of matters stated in para 6 to 7 above.

For V. Singhi & Associates
Chartered Accountants
ICAI Firm Registration No. 311017E



Place: New Delhi
Date: August 13, 2026

Naveen Kankaria
Partner
Membership No. 153214
UDIN : 26153214XLJUKA2307

Annexure-A

List of Subsidiaries and Associates included in Unaudited Consolidated financial result for the quarter ended June 30, 2026:

S. No.	Name of entity	Relationship
1.	J.K Fenner (India) Limited	Subsidiary
2.	Umang Dairies Limited (Formerly Known as Panchmahal Properties Private Limited)	Subsidiary
3.	LVP Foods Private Limited	Subsidiary
4.	JK Agri Genetics Limited	Subsidiary
5.	JKF Evolve Limited @	Step down subsidiary
6.	JKF Americas INC @	Step down subsidiary
7.	Divyashree Co. Pvt. Ltd@	Step down subsidiary
8.	Modern Cotton Yarns and Spinners Limited@	Step Down Subsidiary
9.	Southern Spinners and Processors Limited@	Step Down Subsidiary
10.	JK Agri Research Services Limited@	Step Down Subsidiary (w.e.f Jan 03, 2025)
11.	Sridharnath Research Limited@	Step Down Subsidiary (w.e.f Nov 21, 2024)
12.	CliniRx Research Private Limited	Associate
13.	Global strategic technologies Ltd \$	Associate
14.	JK risk Manager & insurance brokers Limited	Associate
15.	Deepti electronics & electro optics ltd \$	Associate
16.	JK Tyre & Industries Limited	Associate
17.	JK Lakshmi Cement Limited	Associate
18.	JK Paper Limited	Associate
19.	Pranav Investment [M.P] Co. Limited	Associate
20.	Dwarkesh Energy Limited #	Associate
21.	PSV Energy Limited #	Associate

@ Subsidiary of J.K. Fenner (India) Limited

\$ Associate of LVP foods Private Limited

Associate of J.K. Fenner (India) Limited

