

...continued from previous page.

B. Allotment to Non-Institutional upto ₹ 10 lakhs (After Technical Rejection) (including ASBA application):

The Basis of Allotment to the Non-Institutional Bidders, who have bid at cut-off or at the Offer Price of ₹ 120 per Equity, was finalized in consultation with NSE. This category has been subscribed to the extent of 12.50 times. The total number of Equity Shares allotted in Non-Institutional Bidders category is 1,40,400 Equity Shares to 39 successful applicants.

The category-wise details of the Basis of Allotment are as under:

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400	96.24	1,36,897	38	469
4,800	8	1.66	38,400	2.19	2,335	1	8
6,000	1	0.21	6,000	0.34	292	0	1
7,200	3	0.62	21,600	1.23	876	0	1
Grand Total	481	100.00	17,54,400	100.00	1,40,400		1,40,400

C. Allotment to Non-Institutional above ₹ 10 lakhs (After Technical Rejection) (including ASBA application):

The Basis of Allotment to the Non-Institutional Bidders above ₹ 10 lakhs, who have bid at cut-off or at the Offer Price of ₹ 120 per Equity, was finalized in consultation with NSE. This category has been subscribed to the extent of 23.90 times. The total number of Equity Shares allotted in Non-Institutional Bidders category is 2,80,800 Equity Shares to 78 successful applicants.

The category-wise details of the Basis of Allotment are as under:

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	87	467
9,600	8	1.47	76,800	1.14	4,122	1	8
10,800	16	2.94	1,72,800	2.57	8,244	2	8
12,000	4	0.73	48,000	0.72	2,061	1	4
13,200	1	0.18	13,200	0.20	515	0	1
16,800	22	4.04	3,69,600	5.51	11,335	3	22
18,000	6	1.10	1,08,000	1.61	3,091	1	6
19,200	5	0.92	96,000	1.43	2,576	1	5
20,400	1	0.18	20,400	0.30	515	0	1
21,600	2	0.37	43,200	0.64	1,030	1	2
22,800	1	0.18	22,800	0.34	515	0	1
33,600	1	0.18	33,600	0.50	515	0	1
62,400	1	0.18	62,400	0.93	515	0	1
84,000	1	0.18	84,000	1.25	515	0	1
1,23,600	1	0.18	1,23,600	1.84	515	0	1
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2
1,66,800	1	0.18	1,66,800	2.49	515	0	1
1,69,200	1	0.18	1,69,200	2.52	515	0	1
1,70,400	1	0.18	1,70,400	2.54	515	0	1
1,71,600	1	0.18	1,71,600	2.56	515	0	1
2,50,800	1	0.18	2,50,800	3.74	515	0	1
3,33,600	1	0.18	3,33,600	4.97	515	0	1
Grand Total	545	100.00	67,11,600	100.00	2,80,800		2,80,800

D. Allotment to Market Maker:

The Registrar informed that in this category 1 valid application for 1,46,400 Shares were received against 1,46,400 Equity Shares reserved for this category resulting in subscription of 1 time.

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
1,46,400	1	100.00	1,46,400	100.00	1,46,400	1	1
Grand Total	1	100.00	1,46,400	100.00	1,46,400		1,46,400

E. Allotment to Qualified Institutional Buyers (QIBs) (After Technical Rejection):

Allotment to QIBs, who have bid at the Offer Price of ₹ 120 per Equity Share or above, has been done on a proportionate basis in consultation with NSE. This category has been subscribed to the extent of 15.83 times of QIB portion. The total number of Equity Shares allotted in the QIB category is 5,50,800 Equity Shares, which were allotted to 10 successful Applicants.

Category	FIs/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	-	-	-	2,44,800	1,33,200	1,72,800		5,50,800

F. Allotment to Anchor Investors (After Technical Rejection):

The Company, in consultation with BRLM, have allocated 8,19,600 Equity Shares to 3 Anchor Investors at the Anchor Investor Offer Price of ₹ 120/- per Equity Share in accordance with the SEBI Regulations. This represents 60% of the QIB Portion.

Category	FIs/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	-	-	-	-	-	8,19,600	-	8,19,600

The Board Meeting of our Company on Tuesday, August 12, 2025 has taken on record the Basis of Allotment of Equity Shares approved by the Designated Stock Exchange, being NSE and has allotted the Equity Shares to various successful Bidders. The Allotment Advice-cum- refund intimation is being dispatched to the address of the investors as registered with the depositories. Further, the instructions to the Self Certified Syndicate Banks for unblocking of funds transfer to Public Offer Account has been issued on Tuesday, August 12, 2025. In case the same is not received within four days, investors may contact the Registrar to the Offer at the address given below. The Equity Shares allotted to the successful Allottees is being credit on Wednesday, August 13, 2025 to the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The Company is in the process of obtaining the listing and trading approval from NSE, and the trading is expected to commence on or about Thursday, August 14, 2025.

Note: All capitalised terms used and not specifically defined herein shall have the same meaning as ascribed to them in the Prospectus.

INVESTORS PLEASE NOTE

The details of the Allotment made have been hosted on the website of Registrar to the Offer, Skyline Financial Services Private Limited at www.skylinerta.com. All future correspondence in this regard may kindly be addressed to the Registrar to the Offer quoting full name of the First/ Sole applicant. Serial number of the ASBA form, number of Equity Shares bid for, name of the Member of the Syndicate, place where the bid was submitted and payment details at the address given below:

Skyline Financial Services Private Limited

D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi – 110 020, Delhi, India:

Telephone: +91 011 2681 2683

Facsimile: N.A.

E-mail/ Investor grievance email: ipo@skylinerta.com

Website: www.skylinerta.com

Contact Person: Anuj Rana

SEBI Registration No.: INR000003241

For Sawaliya Food Products Limited

On Behalf of the Board of Directors

Sd/-

Raghav Somani

Chairman & Managing Director

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF SAWALIYA FOOD PRODUCTS LIMITED

Sawaliya Food Products Limited has filed the Prospectus dated Monday, August 11, 2025 with Registrar of Companies. The Prospectus shall be available on the website of the SEBI at www.sebi.gov.in, the website of the BRLM to the Offer at www.unistonecapital.com and website of NSE at www.nseindia.com. Investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, see section titled 'Risk Factors' beginning on page 29 of the Prospectus.

The Equity Shares offered in the offer have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and any applicable U.S. state securities laws. There will be no public offering in the United States and the securities being offered in this announcement are not being offered or sold in the United States.

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	1,94,995.18
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	1,40,923.51
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:-

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.

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.

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:



For Bengal & Assam Company Limited

Sd/-

(Bharat Hari Singhania)

Chairman

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@jkmail.com

ASHIANA HOUSING LIMITED

Regd. Off. : 5F Everest, 46/C, Chowringhee Road, Kolkata - 700071

Head off. : 304, Southern Park, Saket District Centre, Saket, New Delhi - 110017, Telephone number : 011-4265 4265

Official E-mail : investorrelations@ashianahousing.com, Website : www.ashianahousing.com

CIN : L70109WB1986PLC040864

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(INR in Lakhs except EPS)

Sl. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
1	Total Income From Operations	28,284	21,166	10,856	48,206	30,272	22,948	12,851	55,745
2	Net Profit/(Loss) For The Period (Before Tax, Exceptional And /Or Extraordinary Items)	1,774	2,667	(443)	3,352	1,805	2,629	(457)	3,119
3	Net Profit/(Loss) For The Period Before Tax (After Exceptional And /Or Extraordinary Items)	1,774	2,667	(443)	2,852	1,805	2,629	(457)	2,619
4	Net Profit/(Loss) For The Period After Tax (After Exceptional And /Or Extraordinary Items)	1,277	1,974	(534)	1,843	1,272	2,034	(545)	1,824
5	Total Comprehensive Income For The Period [Comprising Profit / (Loss) For The Period (After Tax) And Other Comprehensive Income (After Tax)]	1,319	2,018	(511)	1,875	1,327	2,085	(511)	1,886
6	Equity Share Capital	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010
7	Other Equity (excluding Revaluation Reserves)	61,370	60,052	60,179	60,052	61,313	59,986	60,103	59,986
8	Securities Premium Account	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359
9	Debt Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Network	77,776	76,458	76,585	76,458	77,719	76,392	76,508	76,392
11	Paid up Debt Capital/ Outstanding Debt	23,378	23,472	24,872	23,472	23,378	23,472	24,872	23,472
12	Debt Equity Ratio	0.31	0.34	0.32	0.34	0.31	0.34	0.32	0.34
13	Earnings Per Share (Of Rs. 2/- Each) (For Continuing & Discontinued Operations)- Basic And Diluted	1.30	1.99	(0.51)	1.85	1.31	2.06	(0.51)	1.86
14	Debt Service Coverage Ratio	2.75	1.33	0.55	1.16	2.78	1.31	0.54	1.13
15	Interest Service Coverage Ratio	3.03	2.83	0.60	1.48	3.06	2.81	0.59	1.44
16	Security Cover available	4.30	4.01	4.15	4.01	4.52	4.21	4.36	4.21
17	Current Ratio	1.37	1.37	1.57	1.37	1.37	1.37	1.59	1.37
18	Long Term Debt to Working Capital Ratio	0.27	0.28	0.28	0.28	0.27	0.28	0.26	0.28
19	Bad Debts to Accounts Receivable Ratio	-	-	-	-	-	-	-	-
20	Current Liability Ratio	0.90	0.90	0.86	0.90	0.88	0.88	0.84	0.88
21	Total Debts to Total Assets Ratio	0.07	0.08	0.10	0.08	0.07	0.07	0.09	0.07
22	Debtors Turnover Ratio	-	-	-	-	-	-	-	-
23	Inventory Turnover Ratio	0.10	0.16	0.05	0.16	0.10	0.19	0.06	0.19
24	Operating Margin (%)	9.37%	19.47%	6.08%	18.18%	8.85%	17.79%	5.04%	15.30%
25	Net Profit Margin (%)	4.51%	9.33%	-4.92%	3.82%	4.20%	8.86%	-4.24%	3.27%

Notes :

1) The Consolidated and Standalone Financial Results for the Quarter ended as on 30th June, 2025 have been reviewed by the Audit Committee in its meeting held on 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.

2) The above results are an extract of the detailed format of the Financial Results for Quarter ended on 30th June, 2025 filed with stock exchanges pursuant to Regulation 33 & 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015. The full format of both these results, standalone and consolidated, are available on the stock exchange website(s) NSE www.nseindia.com, BSE www.bseindia.com and on Company's website www.ashianahousing.com

3) All the line items referred in Regulation 52(4) and 54(3) of the Securities and Exchange Board of India (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been reproduced here.

4) These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.

* The requirement for creating Debt Redemption Reserve is not applicable on the company as per MCA notification number G.S.R. 574 (E) dated 16th August 2019. Maintenance of Capital Redemption Reserve is not applicable for the quarter ended on 30th June 2025. The Capital Redemption Reserve is appearing in accordance with the requirement of Companies Act, 2013 on account of buy back of securities which was completed in August 2023.

The Company has not issued any preference shares.

For and on Behalf of the Board

Ashiana Housing Limited

Varun Gupta

(Wholtime Director)

DIN : 01666653

Place : Jaipur

Date : 12th August, 2025



HYDERABAD

...continued from previous page.

B. Allotment to Non-Institutional upto ₹ 10 lakhs (After Technical Rejection) (including ASBA application):

The Basis of Allotment to the Non-Institutional Bidders, who have bid at cut-off or at the Offer Price of ₹ 120 per Equity, was finalized in consultation with NSE. This category has been subscribed to the extent of 12.50 times. The total number of Equity Shares allotted in Non-Institutional Bidders category is 1,40,400 Equity Shares to 39 successful applicants.

The category-wise details of the Basis of Allotment are as under:

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
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6,000	1	0.21	6,000	0.34	292	0	1
7,200	3	0.62	21,600	1.23	876	0	1
Grand Total	481	100.00	17,54,400	100.00	1,40,400		1,40,400

C. Allotment to Non-Institutional above ₹ 10 lakhs (After Technical Rejection) (including ASBA application):

The Basis of Allotment to the Non-Institutional Bidders above ₹ 10 lakhs, who have bid at cut-off or at the Offer Price of ₹ 120 per Equity, was finalized in consultation with NSE. This category has been subscribed to the extent of 23.90 times. The total number of Equity Shares allotted in Non-Institutional Bidders category is 2,80,800 Equity Shares to 78 successful applicants.

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8,400	467	85.69	39,22,800	58.45	2,40,612	67	467
9,600	8	1.47	76,800	1.14	4,122	1	8
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12,000	4	0.73	48,000	0.72	2,061	1	4
13,200	1	0.18	13,200	0.20	515	0	1
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20,400	1	0.18	20,400	0.30	515	0	1
21,600	2	0.37	43,200	0.64	1,030	1	2
22,800	1	0.18	22,800	0.34	515	0	1
33,600	1	0.18	33,600	0.50	515	0	1
62,400	1	0.18	62,400	0.93	515	0	1
84,000	1	0.18	84,000	1.25	515	0	1
1,23,600	1	0.18	1,23,600	1.84	515	0	1
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2
1,66,800	1	0.18	1,66,800	2.49	515	0	1
1,69,200	1	0.18	1,69,200	2.52	515	0	1
1,70,400	1	0.18	1,70,400	2.54	515	0	1
1,71,600	1	0.18	1,71,600	2.56	515	0	1
2,50,800	1	0.18	2,50,800	3.74	515	0	1
3,33,600	1	0.18	3,33,600	4.97	515	0	1
Grand Total	545	100.00	67,11,600	100.00	2,80,800		2,80,800

D. Allotment to Market Maker:

The Registrar informed that in this category 1 valid application for 1,46,400 Shares were received against 1,46,400 Equity Shares reserved for this category resulting in subscription of 1 time.

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1,46,400	1	100.00	1,46,400	100.00	1,46,400	1	1
Grand Total	1	100.00	1,46,400	100.00	1,46,400		1,46,400

E. Allotment to Qualified Institutional Buyers (QIBs) (After Technical Rejection):

Allotment to QIBs, who have bid at the Offer Price of ₹ 120 per Equity Share or above, has been done on a proportionate basis in consultation with NSE. This category has been subscribed to the extent of 15.83 times of QIB portion. The total number of Equity Shares allotted in the QIB category is 5,50,800 Equity Shares, which were allotted to 10 successful Applicants.

Category	FIs/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	-	-	-	2,44,800	1,33,200	1,72,800		5,50,800

F. Allotment to Anchor Investors (After Technical Rejection):

The Company, in consultation with BRLM, have allocated 8,19,600 Equity Shares to 3 Anchor Investors at the Anchor Investor Offer Price of ₹ 120/- per Equity Share in accordance with the SEBI Regulations. This represents 60% of the QIB Portion.

Category	FIs/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	-	-	-	-	-	8,19,600	-	8,19,600

The Board Meeting of our Company on Tuesday, August 12, 2025 has taken on record the Basis of Allotment of Equity Shares approved by the Designated Stock Exchange, being NSE and has allotted the Equity Shares to various successful Bidders. The Allotment Advice-cum- refund intimation is being dispatched to the address of the investors as registered with the depositories. Further, the instructions to the Self Certified Syndicate Banks for unblocking of funds transfer to Public Offer Account has been issued on Tuesday, August 12, 2025. In case the same is not received within four days, investors may contact the Registrar to the Offer at the address given below. The Equity Shares allotted to the successful Allottees is being credit on Wednesday, August 13, 2025 to the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The Company is in the process of obtaining the listing and trading approval from NSE, and the trading is expected to commence on or about Thursday, August 14, 2025.

Note: All capitalised terms used and not specifically defined herein shall have the same meaning as ascribed to them in the Prospectus.

INVESTORS PLEASE NOTE

The details of the Allotment made have been hosted on the website of Registrar to the Offer, **Skyline Financial Services Private Limited** at www.skylinerta.com. All future correspondence in this regard may kindly be addressed to the Registrar to the Offer quoting full name of the First/ Sole applicant. Serial number of the ASBA form, number of Equity Shares bid for, name of the Member of the Syndicate, place where the bid was submitted and payment details at the address given below:

SKYLINE FINANCIAL SERVICES PRIVATE LIMITED

D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi – 110 020, Delhi, India:

Telephone: +91 011 2681 2683

Facsimile: N.A.

E-mail/ Investor grievance email: ipo@skylinerta.com

Website: www.skylinerta.com

Contact Person: Anuj Rana

SEBI Registration No.: INR000003241

For Sawaliya Food Products Limited

On Behalf of the Board of Directors:

Sd/-

Raghav Somani

Chairman & Managing Director

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF SAWALIYA FOOD PRODUCTS LIMITED

Sawaliya Food Products Limited has filed the Prospectus dated Monday, August 11, 2025 with Registrar of Companies. The Prospectus shall be available on the website of the SEBI at www.sebi.gov.in, the website of the BRLM to the Offer at www.unistonecapital.com and website of NSE at www.nseindia.com. Investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, see section titled "Risk Factors" beginning on page 29 of the Prospectus.

The Equity Shares offered in the offer have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and any applicable U.S. state securities laws. There will be no public offering in the United States and the securities being offered in this announcement are not being offered or sold in the United States.

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	1,94,995.18
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	1,40,923.51
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:-						
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.						
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.						
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:						
						
For Bengal & Assam Company Limited						
Sd/-						
(Bharat Hari Singhania)						
Chairman						
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@jkmail.com						

ASHIANA HOUSING LIMITED									
Regd. Off. : 5F Everest, 46/C, Chowringhee Road, Kolkata - 700071									
Head off. : 304, Southern Park, Saket District Centre, Saket, New Delhi - 110017, Telephone number : 011-4265 4265									
Official E-mail : investorrelations@ashianahousing.com, Website : www.ashianahousing.com									
CIN : L70109WB1986PLC040864									
STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025									
(INR in Lakhs except EPS)									
Sl. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
1	Total Income From Operations	28,284	21,166	10,856	48,206	30,272	22,948	12,851	55,745
2	Net Profit/(Loss) For The Period (Before Tax, Exceptional And /Or Extraordinary Items)	1,774	2,667	(443)	3,352	1,805	2,629	(457)	3,119
3	Net Profit/(Loss) For The Period Before Tax (After Exceptional And /Or Extraordinary Items)	1,774	2,667	(443)	2,852	1,805	2,629	(457)	2,619
4	Net Profit/(Loss) For The Period After Tax (After Exceptional And /Or Extraordinary Items)	1,277	1,974	(534)	1,843	1,272	2,034	(545)	1,824
5	Total Comprehensive Income For The Period [Comprising Profit / (Loss) For The Period (After Tax) And Other Comprehensive Income (After Tax)]	1,319	2,018	(511)	1,875	1,327	2,085	(511)	1,886
6	Equity Share Capital	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010
7	Other Equity (excluding Revaluation Reserves)	61,370	60,052	60,179	60,052	61,313	59,986	60,103	59,986
8	Securities Premium Account	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359
9	Debt Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Network	77,776	76,458	76,585	76,458	77,719	76,392	76,508	76,392
11	Paid up Debt Capital/ Outstanding Debt	23,378	23,472	24,872	23,472	23,378	23,472	24,872	23,472
12	Debt Equity Ratio	0.31	0.34	0.32	0.34	0.31	0.34	0.32	0.34
13	Earnings Per Share (Of Rs. 2/- Each) (For Continuing & Discontinued Operations)- Basic And Diluted	1.30	1.99	(0.51)	1.85	1.31	2.06	(0.51)	1.86
14	Debt Service Coverage Ratio	2.75	1.33	0.55	1.16	2.78	1.31	0.54	1.13
15	Interest Service Coverage Ratio	3.03	2.83	0.60	1.48	3.06	2.81	0.59	1.44
16	Security Cover available	4.30	4.01	4.15	4.01	4.52	4.21	4.36	4.21
17	Current Ratio	1.37	1.37	1.57	1.37	1.37	1.37	1.59	1.37
18	Long Term Debt to Working Capital Ratio	0.27	0.28	0.28	0.28	0.27	0.28	0.26	0.28
19	Bad Debts to Accounts Receivable Ratio	-	-	-	-	-	-	-	-
20	Current Liability Ratio	0.90	0.90	0.86	0.90	0.88	0.88	0.84	0.88
21	Total Debts to Total Assets Ratio	0.07	0.08	0.10	0.08	0.07	0.07	0.09	0.07
22	Debtors Turnover Ratio	-	-	-	-	-	-	-	-
23	Inventory Turnover Ratio	0.10	0.16	0.05	0.16	0.10	0.19	0.06	0.19
24	Operating Margin (%)	9.37%	19.47%	6.08%	18.18%	8.85%	17.79%	5.04%	15.30%
25	Net Profit Margin (%)	4.51%	9.33%	-4.92%	3.82%	4.20%	8.86%	-4.24%	3.27%
Notes :									
1) The Consolidated and Standalone Financial Results for the Quarter ended as on 30th June, 2025 have been reviewed by the Audit Committee in its meeting held on 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.									
2) The above results are an extract of the detailed format of the Financial Results for Quarter ended on 30th June, 2025 filed with stock exchanges pursuant to Regulation 33 & 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015. The full format of both these results, standalone and consolidated, are available on the stock exchange website(s) NSE www.nseindia.com , BSE www.bseindia.com and on Company's website www.ashianahousing.com									
3) All the line items referred in Regulation 52(4) and 54(3) of the Securities and Exchange Board of India (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been reproduced here.									
4) These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.									
* The requirement for creating Debt Redemption Reserve is not applicable on the company as per MCA notification number G.S.R. 574 (E) dated 16th August 2019. Maintenance of Capital Redemption Reserve is not applicable for the quarter ended on 30th June 2025. The Capital Redemption Reserve is appearing in accordance with the requirement of Companies Act, 2013 on account of buy back of securities which was completed in August 2023.									
The Company has not issued any preference shares.									
Place : Jaipur Date : 12th August, 2025  For and on Behalf of the Board Ashiana Housing Limited Varun Gupta (Wholetime Director) DIN : 01666653									

...continued from previous page.

B. Allotment to Non-Institutional upto ₹ 10 lakhs (After Technical Rejection) (including ASBA application):

The Basis of Allotment to the Non-Institutional Bidders, who have bid at cut-off or at the Offer Price of ₹ 120 per Equity, was finalized in consultation with NSE. This category has been subscribed to the extent of 12.50 times. The total number of Equity Shares allotted in Non-Institutional Bidders category is 1,40,400 Equity Shares to 39 successful applicants.

The category-wise details of the Basis of Allotment are as under:

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400	96.24	1,36,897	38	469
4,800	8	1.66	38,400	2.19	2,335	1	8
6,000	1	0.21	6,000	0.34	292	0	1
7,200	3	0.62	21,600	1.23	876	0	1
Grand Total	481	100.00	17,54,400	100.00	1,40,400		1,40,400

C. Allotment to Non-Institutional above ₹ 10 lakhs (After Technical Rejection) (including ASBA application):

The Basis of Allotment to the Non-Institutional Bidders above ₹ 10 lakhs, who have bid at cut-off or at the Offer Price of ₹ 120 per Equity, was finalized in consultation with NSE. This category has been subscribed to the extent of 23.90 times. The total number of Equity Shares allotted in Non-Institutional Bidders category is 2,80,800 Equity Shares to 78 successful applicants.

The category-wise details of the Basis of Allotment are as under:

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467
9,600	8	1.47	76,800	1.14	4,122	1	8
10,800	16	2.94	1,72,800	2.57	8,244	2	8
12,000	4	0.73	48,000	0.72	2,061	1	4
13,200	1	0.18	13,200	0.20	515	0	1
16,800	22	4.04	3,69,600	5.51	11,335	3	22
18,000	6	1.10	1,08,000	1.61	3,091	1	6
19,200	5	0.92	96,000	1.43	2,576	1	5
20,400	1	0.18	20,400	0.30	515	0	1
21,600	2	0.37	43,200	0.64	1,030	1	2
22,800	1	0.18	22,800	0.34	515	0	1
33,600	1	0.18	33,600	0.50	515	0	1
62,400	1	0.18	62,400	0.93	515	0	1
84,000	1	0.18	84,000	1.25	515	0	1
1,23,600	1	0.18	1,23,600	1.84	515	0	1
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2
1,66,800	1	0.18	1,66,800	2.49	515	0	1
1,69,200	1	0.18	1,69,200	2.52	515	0	1
1,70,400	1	0.18	1,70,400	2.54	515	0	1
1,71,600	1	0.18	1,71,600	2.56	515	0	1
2,50,800	1	0.18	2,50,800	3.74	515	0	1
3,33,600	1	0.18	3,33,600	4.97	515	0	1
Grand Total	545	100.00	67,11,600	100.00	2,80,800		2,80,800

D. Allotment to Market Maker:

The Registrar informed that in this category 1 valid application for 1,46,400 Shares were received against 1,46,400 Equity Shares reserved for this category resulting in subscription of 1 time.

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
1,46,400	1	100.00	1,46,400	100.00	1,46,400	1	1
Grand Total	1	100.00	1,46,400	100.00	1,46,400		1,46,400

E. Allotment to Qualified Institutional Buyers (QIBs) (After Technical Rejection):

Allotment to QIBs, who have bid at the Offer Price of ₹ 120 per Equity Share or above, has been done on a proportionate basis in consultation with NSE. This category has been subscribed to the extent of 15.83 times of QIB portion. The total number of Equity Shares allotted in the QIB category is 5,50,800 Equity Shares, which were allotted to 10 successful Applicants.

Category	FIs/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	-	-	-	2,44,800	1,33,200	1,72,800		5,50,800

F. Allotment to Anchor Investors (After Technical Rejection):

The Company, in consultation with BRLM, have allocated 8,19,600 Equity Shares to 3 Anchor Investors at the Anchor Investor Offer Price of ₹ 120/- per Equity Share in accordance with the SEBI Regulations. This represents 60% of the QIB Portion.

Category	FIs/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	-	-	-	-	-	8,19,600	-	8,19,600

The Board Meeting of our Company on Tuesday, August 12, 2025 has taken on record the Basis of Allotment of Equity Shares approved by the Designated Stock Exchange, being NSE and has allotted the Equity Shares to various successful Bidders. The Allotment Advice-cum- refund intimation is being dispatched to the address of the investors as registered with the depositories. Further, the instructions to the Self Certified Syndicate Banks for unblocking of funds transfer to Public Offer Account has been issued on Tuesday, August 12, 2025. In case the same is not received within four days, investors may contact the Registrar to the Offer at the address given below. The Equity Shares allotted to the successful Allottees is being credit on Wednesday, August 13, 2025 to the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The Company is in the process of obtaining the listing and trading approval from NSE, and the trading is expected to commence on or about Thursday, August 14, 2025.

Note: All capitalised terms used and not specifically defined herein shall have the same meaning as ascribed to them in the Prospectus.

INVESTORS PLEASE NOTE

The details of the Allotment made have been hosted on the website of Registrar to the Offer, **Skyline Financial Services Private Limited** at www.skylinerta.com. All future correspondence in this regard may kindly be addressed to the Registrar to the Offer quoting full name of the First/ Sole applicant. Serial number of the ASBA form, number of Equity Shares bid for, name of the Member of the Syndicate, place where the bid was submitted and payment details at the address given below:

SKYLINE FINANCIAL SERVICES PRIVATE LIMITED

D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi – 110 020, Delhi, India:

Telephone: +91 011 2681 2683

Facsimile: N.A.

E-mail/ Investor grievance email: ipo@skylinerta.com

Website: www.skylinerta.com

Contact Person: Anuj Rana

SEBI Registration No.: INR000003241

For Sawaliya Food Products Limited

On Behalf of the Board of Directors

Sd/-

Raghav Somani

Chairman & Managing Director

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF SAWALIYA FOOD PRODUCTS LIMITED

Sawaliya Food Products Limited has filed the Prospectus dated Monday, August 11, 2025 with Registrar of Companies. The Prospectus shall be available on the website of the SEBI at www.sebi.gov.in, the website of the BRLM to the Offer at www.unistonecapital.com and website of NSE at www.nseindia.com. Investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, see section titled "Risk Factors" beginning on page 29 of the Prospectus.

The Equity Shares offered in the offer have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and any applicable U.S. state securities laws. There will be no public offering in the United States and the securities being offered in this announcement are not being offered or sold in the United States.

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 (PBIT)	12,805.48	9,996.38	12,342.12	50,004.02	1,94,995.18
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 (PBIT)	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:-

- 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.
- 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.
- 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:



For Bengal & Assam Company Limited

Sd/-
(Bharat Hari Singhania)
Chairman

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@jkmail.com

ASHIANA HOUSING LIMITED

Regd. Off. : 5F Everest, 46/C, Chowringhee Road, Kolkata - 700071

Head off. : 304, Southern Park, Saket District Centre, Saket, New Delhi - 110017, Telephone number : 011-4265 4265

Official E-mail : investorrelations@ashianahousing.com, Website : www.ashianahousing.com

CIN : L70109WB1986PLC040864

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL
RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(INR in Lakhs except EPS)

Sl. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Year ended 31.03.2025 (Audited)
1	Total Income From Operations	28,284	21,166	10,856	48,206	30,272	22,948	12,851	55,745
2	Net Profit/(Loss) For The Period (Before Tax, Exceptional And /Or Extraordinary Items)	1,774	2,667	(443)	3,352	1,805	2,629	(457)	3,119
3	Net Profit/(Loss) For The Period Before Tax (After Exceptional And /Or Extraordinary Items)	1,774	2,667	(443)	2,852	1,805	2,629	(457)	2,619
4	Net Profit/(Loss) For The Period After Tax (After Exceptional And /Or Extraordinary Items)	1,277	1,974	(534)	1,843	1,272	2,034	(545)	1,824
5	Total Comprehensive Income For The Period [Comprising Profit / (Loss) For The Period (After Tax) And Other Comprehensive Income (After Tax)]	1,319	2,018	(511)	1,875	1,327	2,085	(511)	1,886
6	Equity Share Capital	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010
7	Other Equity (excluding Revaluation Reserves)	61,370	60,052	60,179	60,052	61,313	59,986	60,103	59,986
8	Securities Premium Account	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359
9	Debt Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Network	77,776	76,458	76,585	76,458	77,719	76,392	76,508	76,392
11	Paid up Debt Capital/ Outstanding Debt	23,378	23,472	24,872	23,472	23,378	23,472	24,872	23,472
12	Debt Equity Ratio	0.31	0.34	0.32	0.34	0.31	0.34	0.32	0.34
13	Earnings Per Share (Of Rs. 2/- Each) (For Continuing & Discontinued Operations)- Basic And Diluted	1.30	1.99	(0.51)	1.85	1.31	2.06	(0.51)	1.86
14	Debt Service Coverage Ratio	2.75	1.33	0.55	1.16	2.78	1.31	0.54	1.13
15	Interest Service Coverage Ratio	3.03	2.83	0.60	1.48	3.06	2.81	0.59	1.44
16	Security Cover available	4.30	4.01	4.15	4.01	4.52	4.21	4.36	4.21
17	Current Ratio	1.37	1.37	1.57	1.37	1.37	1.37	1.59	1.37
18	Long Term Debt to Working Capital Ratio	0.27	0.28	0.28	0.28	0.27	0.28	0.26	0.28
19	Bad Debts to Accounts Receivable Ratio	-	-	-	-	-	-	-	-
20	Current Liability Ratio	0.90	0.90	0.86	0.90	0.88	0.88	0.84	0.88
21	Total Debts to Total Assets Ratio	0.07	0.08	0.10	0.08	0.07	0.07	0.09	0.07
22	Debtors Turnover Ratio	-	-	-	-	-	-	-	-
23	Inventory Turnover Ratio	0.10	0.16	0.05	0.16	0.10	0.19	0.06	0.19
24	Operating Margin (%)	9.37%	19.47%	6.08%	18.18%	8.85%	17.79%	5.04%	15.30%
25	Net Profit Margin (%)	4.51%	9.33%	-4.92%	3.82%	4.20%	8.86%	-4.24%	3.27%

Notes :

- The Consolidated and Standalone Financial Results for the Quarter ended as on 30th June, 2025 have been reviewed by the Audit Committee in its meeting held on 08

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total	Proportionate shares available	Ratio of allottees to applicants		Total No. of shares allocated/allotted
1,46,400	1	100.00	1,46,400	100.00	1,46,400	1	1	1,46,400
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400

Chairman & Managing Director

The Equity Shares offered in the offer have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and any applicable U.S. state securities laws. There will be no public offering in the United States and the securities being offered in this announcement are not being offered or sold in the United States.

Website: www.bengalassam.com, E mail ID: dsuwal@jknmail.com

**For and on Behalf of the Board
Ashiana Housing Limited
Varun Gupta
(Wholetime Director)
DIN : 01666653**