#### .. 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 Number of applications % to total Total No. of Shares Total No. of shares to total Proportionate Ratio of allottees allocated/allotted (Category wise) received applied in each category % shares available to applicants 469 97.51 16,88,400 96.24 38 469 1,36,800 3,600 1,36,897 4,800 8 1.66 38,400 2.19 2,335 1 8 3,600 0 6,000 6,000 0.34 292 0.21 1 7,200 3 0.62 21,600 1.23 876 0 **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	tal Total No. of Shares to applied in each category %	to total	Proportionate shares available		allottees olicants	Total No. of share: allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	্ৰ	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600
13,200	11	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	0
21,600	2	0.37	43,200	0.64	1,030	4:	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	1	0.18	33,600	0.50	515	0	1	0
62,400	1	0.18	62,400	0.93	515	0	1	0
84,000	81	0.18	84,000	1.25	515	0	1	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	0
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600
1,66,800	1	0.18	1,66,800	2.49	515	0	1	0
1,69,200	1	0.18	1,69,200	2.52	515	0	1.	0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0
3,33,600	1	0.18	3,33,600	4.97	515	0	10	0
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

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category %	to total			allottees	Total No. of shares allocated/allotted
1,46,400	d	100.00	1,46,400	100.00	1,46,400	31.	1.	1,46,400
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400

(₹ in Lakhs)

### 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

r ppriodritto.	100	11.0				3 (13)		Li
Category	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	2 <b>.</b>	8	K#I	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	8.28	55	N#11	8.0	2.5	8,19,600	88.	8,19,600
man conservation company and conservation		The state of the s	e companyor and a companyor of the		Garage Control of Control and American Association	And the second s	Service and the service of the servi	Annual Control of the

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

Raghav Somani

Place: Dhar, Madhya Pradesh

Date: August 13, 2025 Chairman & Managing Director 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

SI.	50m600ax700ax000		Quarter Ended		Year Ended		
No.	Particulars		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 (PBIDT)	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:

SI	500 Std. Aller		Quarter Ended	Year Ended		
2	Particulars		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 (PBIDT)	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:



Place: New Delhi

Date: 13.08.2025

For Bengal & Assam Company Limited

(Bharat Hari Singhania)

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

Chairman Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

> Place: Jaipur Date: 12th August, 2025

# 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

STANDALONE

(INR in Lakhs except EPS)

CONSOLIDATED

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	85		38	( e)	*		29	*
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	•	*	19		*	*	39	×
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:

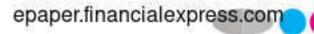
The Consolidated and Standalone Financial Results for the Quarter ended as on 30th June, 2025 have been reviewed by the Audit Committee in its meeting held on 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.

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
- 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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.













দায়ের করেছেন। এরপর থেকে স্বামী ও



# অভিষেকের 'লোকসভা ভাঙো' দাবিতে সুকান্তর পালটা তোপ

নিজস্ব প্রতিবেদন: নির্বাচন করা, শুধু নির্বাচনের মুখে থাকা কমিশনের ভোটার তালিকা সংক্রাস্ত মন্তব্যকে হাতিয়ার করে লোকসভা ভেঙে দেওয়ার দাবি তললেন সাংসদ অভিযেক বন্দ্যোপাধ্যায়। তাঁর বক্তব্য, কমিশন নিজেই বলেছে ২০২৪ সালের নির্বাচনের ভোটার তালিকায় ত্রুটি রয়েছে। সেক্ষেত্রে গণতান্ত্রিক নৈতিকতা রক্ষায় প্রথম পদক্ষেপ হওয়া উচিত অবিলম্বে লোকসভা ভেঙে দিয়ে সারা দেশে স্পেশাল ইলেক্টোরাল রিভিশন

রাজ্যে নয়।

অভিষেকের তিন দফা প্রস্তাব হল লোকসভা ভাঙো, সারা দেশে (জ্জাট্ট করো, পুনর্নির্বাচনের মাধ্যমে মানুষের রায় নাও। এই মন্তব্যের পর্ই চাঁচাছোলা ভাষায় পালটা আক্রমণ করেন কেন্দ্রীয় প্রতিমন্ত্রী ও বিজেপির প্রাক্তন রাজ্য সভাপতি সকান্ত মজমদার। তিনি অভিযেককে কটাক্ষ করে বলেন, 'পাগলের প্রলাপ বকছে ও। ওর যুক্তি অনুযায়ী ২০০২ সালে যখন এসআইআর হয়েছিল,

তখনও কেন্দ্র ও রাজ্য সরকারের ইস্তফা দেওয়া উচিত ছিল।'

তিনি আবও জানান অভিষেকের রাজনৈতিক পরিপক্তা এখনও আসেনি, কারণ তিনি অল্পদিন রাজনীতিতে আছেন। ২০১১ সালে তৃণমূলকে ক্ষমতায় আনা হয়েছিল তৃণমূল স্তরের কর্মীদের লড়াইয়ে, আর উনি তখন প্যারাশুটে নেমে মধু খেতে ইতিহাস ঘুমোচ্ছিলেন বলেই এসব জানা নেই, কটাক্ষ সুকান্তের।

# অভয়ার বাবা-মাকে খুন করার চক্রান্ত করছেন মমতা ব্যানার্জি: অর্জুন সিং



নিজম্ব প্রতিবেদন, ব্যারাকপর: অভয়ার বাবা-মাকে খুন করার চক্রান্ত করছেন মুখ্যমন্ত্রী মমতা ব্যানার্জি। বধবার জগদ্দলের মজদর ভবনে সাংবাদ মাধ্যমের মুখোমুখি হয়ে বিস্ফোরক অভিযোগ করলেন ব্যারাকপরের প্রাক্তন সাংসদ অর্জন সিং। তাঁর অভিযোগ, অভয়াকে খুন করার পর কোনও প্রমাণ রাখেন নি মমতা ব্যানার্জি। বিনীত গোয়েলকে দিয়ে উনি সমস্ত প্রমাণ লোপাট করিয়েছেন। নবান্ন অভিযানে অভয়ার মাকে মারধরের প্রমাণ পর্যন্ত রাখা হয়নি। ক্যামেরায় নবান্ন অভিযানের সমস্ত ছবি আছে। অথচ অভয়ার মা-কে মারার ছবিটাই নেই। প্রাক্তন সাংসদের অভিযোগ, অভয়ার বাবা-মাকে খুন করার চক্রান্ত করছেন মমতা ব্যানার্জি। তাঁর দাবি, অভয়ার বাবা-মাকে অবিলম্বে জেড ক্যাটাগরির নিরাপত্তা দেওয়া উচিত। পদ্ম শিবিরের লড়াকু নেতার আরও অভিযোগ, পশ্চিমবাংলাকে 'প্রসারিত বাংলাদেশ' বানানোর চক্রান্ত করছেন মমতা ব্যানার্জি। এসআইআর অর্থাৎ ভোটার তালিকায় বিশেষ নিবিড সংশোধনের উনি বিরোধিতা করছেন। তাঁর দাবি, দেশকে বাঁচাতে

অবিলম্বে 'অল ইন্ডিয়া সার্ভিস রুল'

লাগু করা উচিত। ভুয়ো ভোটার নিয়ে তাঁর অভিযোগ, যারা সৌদি আরব, আফগানিস্তান কিংবা পাকিস্তানে থাকেন, তাঁদের নাম রয়েছে বাংলার ভোটার তালিকায়। তাছাড়া যারা মারা গিয়েছেন। তাঁদের নামও ভোটার তালিকায় জুলজুল করছে। তাঁর অভিযোগ, মমতা ব্যানার্জি যেনতেন প্রকারে

ভোটার তালিকায় বিশেষ নিবিড়

সংশোধন প্রক্রিয়া আটকানোর চেষ্টা

করছেন। এমনকি নিবিড় সংশোধনী

প্রক্রিয়া রুখতে আদালতের দ্বারস্থ

হচ্ছেন। প্রসঙ্গত, শুভেন্দু অধিকারীর

'কু-মন্তব্যের' অভিযোগ তুলে

মঙ্গলবার কলকাতা প্রেস ক্লাবে সাংবাদিক বৈঠক করেন কলকাতা পুলিশে কর্মরত পুলিশ আধিকারিক

ও কর্মীদের স্ত্রীরা। এপ্রসঙ্গে প্রাক্তন

সাংসদ তথা বিজেপি নেতা অর্জুন সিং দাবি করেন, ওই সাংবাদিক

বৈঠকে পুলিশ কর্মীর স্ত্রীরা ছিলেন না। আশা কর্মী এবং হাসপাতালের

**প্রতিবেদন:** নবান্ন অভিযানের সময় পুলিশের ওপর হামলার অভিযোগে ধৃত চন্দন গুপ্তকে ব্যাঙ্কশাল আদালতে পেশ করা হলে, বিচারক ১৫ অগস্ট পর্যন্ত পুলিশি হেপাজতের নির্দেশ দেন। এ ঘটনায় রাজনৈতিক মহলেও উত্তেজনা ছড়িয়েছে। নবান্ন অভিযানের সময় পুলিশের ওপর হামলার অভিযোগে উত্তর ২৪ পরগনার বাসিন্দা চন্দন গুপ্তকে গ্রেপ্তার করছে কলকাতা পুলিশ। সূত্রের খবর, ঘটনার ভিডিয়ো ফুটেজ বিশ্লেষণ করে তাঁকে শনাক্ত করা হয়। বুধবার নিউ মার্কেট এলাকা থেকে তাঁকে আটক করা হয়। পুলিশের দাবি, অভিযুক্ত পুলিশের ওপর ইট-পাটকেল ছোড়া এবং ভাঙচুরে জড়িত ছিলেন। তাঁর বিরুদ্ধে খুনের চেষ্টা, সরকারি কাজে বাধা এবং ভাঙচুর-সহ একাধিক ধারায় মামলা হয়েছে। যদিও গেরুয়া শিবির একে রাজনৈতিক উদ্দেশ্যপ্রণোদিত বলেই দাবি করেছে।

কিছু কর্মীদের সাজিয়ে সাংবাদিক বৈঠকে আনা হয়েছিল। অনুব্রত মন্ডল যখন বোলপর থানার আইসি-কে কট কথা বলেছিলেন, তখন তাঁরা কেন প্রতিবাদ করেননি। এই প্রশ্নের উত্তর দিতে পারেন নি সাংবাদিক বৈঠকে থাকা মহিলারা। তিনি বলেন, নবান্ন অভিযানে দলীয় কর্মীদের ওপর

বর্বরতার সঙ্গে আক্রমণ করেছে মমতার পুলিশ। পুলিশের এহেন আক্রমন

নিয়ে বিরোধী দলনেতা শুভেন্দু অধিকারী সঠিক কথাই বলেছেন।

#### ওয়েবসোল এনার্জি সিস্টেম লিমিটেড সিআইএন : L29307WB1990PLC048350

রেজিঃ অফিস: প্লট নং ৮৪৯, ব্লক-পি৪৮, প্রমণ চৌধুরি সরণি, ৩য় তল, নিউ আলিপুর, কলকাতা-৭০০০৫৩, ফোন: (০৩৩) ২৪০০০৪১৯ ইমেল: investors@webelsolar.com, ওয়েবসাইট: www.webelsolar.

_		বি	ন মাস সমা	જ	বৰ্ষ সমাপ্ত
ক্র.	<u></u>	৩০.০৬.২০২৫	৩১.০৩.২০২৫	৩০.০৬.২০২৪	৩১.০৩.২০২৫
নং	বিবরণ	অনিরীক্ষিত	নিরীক্ষিত	অনিরীক্ষিত	নিরীক্ষিত
۲	কার্যাদি থেকে মোট আয়	২১৮.৭৫	১৭২.৯৯	<i>১১১.৬</i> 0	<b>৫</b> ٩৫.8৬
২	সময়কালের জন্য নিট লাভ/(ক্ষতি)	৯০.৯৬	৬৫.৮৯	05.65	\$\$8.89
	(কর এবং ব্যতিক্রমী দফা পূর্ব)				
•	কর পূর্ব সময়কালের জন্য নিট লাভ/(ক্ষতি)	৯০.৯৬	৬৫.৮৯	৩১.৮১	\$\$8.89
	(ব্যতিক্রমী দফা পরবতী)				
8	কর পরবর্তী সময়কালের জন্য নিট লাভ/(ক্ষতি)	৬৭.১৮	৪৮.২৭	22.66	\$68.98
	(ব্যতিক্রমী দফা পরবতী)				
œ	এই সময়ের জন্য মোট ব্যাপক আয়	৬৭.১০	৪৮.১৩	২২.৮২	\$68.8\$
	(সময়কালের জন্য মুনাফা এবং অন্যান্য ব্যাপক				
	আয় নিয়ে গঠিত)				
৬	ইক্যুইটি শেয়ার মূলধন (ফেস ভ্যালু ₹ ১০/-)	8২.২১	8২.২১	8২.২১	8২.২১
٩	পুনর্মূল্যায়ণ সংরক্ষণ ব্যতীত অন্যান্য ইক্যুইটি	-	-	-	২৩৫.৮৪
ъ	শেয়ার প্রতি আয় (প্রতিটি ₹ ১০/-)				
	(ক) মৌলিক (₹)	১৫.৯২	\$\$.88	৫.8২	৩৬.৬৬
	(খ) মিশ্রিত (₹)	\$0.50	<b>১১.</b> ২৫	₢.8২	৩৬.১৭

ROLLER

- ২০১৫ -এর রেণ্ডলেশন ৩৩ অধীন স্টক এক্সচেঞ্জে ফাইল করা অনিরীক্ষিত আর্থিক ফলাফলে: বিশদ ফর্ম্যাটের সারাংশ।
- ২. আর্থিক ফলাফলের সম্পূর্ণ ফর্ম্যাট পাওয়া যাবে স্টক এক্সচেঞ্জের ওয়েবসাইট যথা বিএসই ওয়েবসাইট (www.bseindia.com), এনএসই ওয়েবসাইট (www.nseindia.com) এবং কোম্পানির ওয়েসাইট (www.webelsolar.com) -এ।
- ৩. আর্থিক ফলাফলের উপরের বিবরণীটি নিরীক্ষা কমিটি দ্বারা পর্যালোচিত হয়েছে এবং ১১ আগস্ট ২০২৫ তারিখে অনুষ্ঠিত পরিচালনা পর্যদের সভায় অনুমোদিত হয়েছে।

সোহন লাল আগরওয়াল চেয়াব্যামে এবং মানেজিং ডিবেক্টব

> ২০১৬ সালের আইবিসি অধীনে বিক্রয় নোটিশ মেসার্স অভিজিৎ টোল রোড (কর্ণাটক) লিমিটেড - দেউলিয়াগ্রস্ত

মেগাস আভাজহ চোল রোজ কেলাক) লাগকেত - কেজালায়াজ্ব Chi: Usbaowssan 1945 রোজ: আফিস: এফই-৮৩, সেক্টা ও, সম্টাকল সিচি, ১ম তল, কলকাতা - ৭০০১০৬ লিক্টভোক অফিস: এফেট-৮৩, সেক্টা ও, সম্টাকল সিচি, ১ম তল, কলকাতা - ৭০০৭০ ক্রেডিয়াক্ত আফিস: কিল্ডলিক ক্রিমিটেড (ক্রেডিসায়াজ্য) এর সম্পন্ন এবং ২২৩, কলকাতা - ৭০০৭০ মেসার্স অভিজিৎ টোল রোজ কেলাফি) লিমিটেড (ক্রেডিসায়াজ্য) এর সম্পন্ন বিজ্ঞ মার্কেটিকা মার্কেটিকে অংশ ২০১৬ সালের ইনসলডেলি আজ ব্যান্ধরাপদি কোজ অধীনে ধারা ৩৫(এফ) এবং তৎসহ পঠিত ২০১৬ সালের আইবিবিআই (লিক্টুডেশন প্রস্কো) রেওলেশনসের রেওলেশন ৩২ এবং ৩০ অধীনে মহামান্য ন্যাশনাল কোম্পানি ল ট্রাইবুনাল, কলকাতা বেঞ্চ কর্তৃক ১০ আগস্ ২০২৪ তারিখে নিযুক্ত লিকুইভেটর কর্তৃক বিক্রি করা হবে। সংশ্লিষ্ট জমি নিম্নস্থাকরকারী কর্তৃক ই-নিলাম প্র্যাটফম https://iibbi.baanknet.com/eauction-ibbi/auc-listing মাধ্যমে বিক্রি সম্পাদিত হবে।

বিবরণ	ই-নিলামের তারিখ এবং সময়	সংরক্ষিত মূল্য (আইএনআর)	ইএমডি পরিমাণ	ডাক বৃদ্ধির পরিমাণ
দায়মুক্ত অ-কৃষি জমি পরিমাণ ১৮৭ বর্গ মিটার অংশত ব্যক্তিগত প্রট নং ৪৬, সার্তে নং ৩৩২এ-৩৩১এ-৩৩৮এ, অবস্থিত মৌজা জাপ সুধাগড় তালুক, সাব জেলা -গলি, জেলা : রায়গড়, মহারম্ভি।	০৮.০৯.২০২৫, সময় অপরাহ্ন ২ টা এবং পরবর্তী।	১,৮০,০০০ টাকা এক লাখ আশি হাজার টাকা।	১৮,০০০ টাকা আঠেরো হাজার টাকা	২০,০০০ <b>টাকা</b> কুড়ি হাজার টাকা

পর্যবেক্ষণ, টেন্ডার নথি এবং ইএমডি জমার শেষ তারিখ : ০৫.০৯.২০২৫ প্রস্তাবিত নিলামের শর্তাবলী নিম্নরূপ :

- ই-নিলাম ''যেখানে যেমন আছে', ''যেখানে যা আছে', ''যেমন অবস্থায় আছে'' এবং ''কোনও পরিবর্ত ভিত্তি বাতীত'' পরিচালিও হবে কারণ এই বিক্রয় কোনও ধরণের ওয়ারেণ্টি এবং ক্ষতিপূরণ ছাড়াই ব্যাঙ্কনেট-এর অনুমোদিত পরিযেবা প্রদানকারী/প্র্যাটফ্য
- https://libbi.baanknet.com/eauction-libb//auc-listing-এর মাধ্যমে করা হবে। সম্পূর্ণ ই-নিলাম প্রক্রিয়ার বিস্তারিত শর্তাবলী সহ দরপত্র ফর্ম https://libbi.baanknet.com/e ওয়েবসাইট থেকে ডাউনলোড করা যাবে এবং লিকুইডেটর সুনীল চোরারিয়া-এর অফিস - এম- ৯৮৩১২৭৮৩২৬, ই-মেইল rariamba@rediffmail.com-এও পাওয়া যাবে। দরদাতাদের প্ল্যাটফর্মের মাধ্যমে নির্ধারিত ফর্ম্যাটে প্রয়োজনীয় নথি জমা দিয়ে
- সম্ভাব্য দরদাতাকে কোডের ২৯এ ধারার অধীনে একটি অঙ্গীকারপত্র জমা দিতে হবে। যেকোনো পর্যায়ে যদি দরদাতা ইনসলভে s দেউলিয়া কোড ২০১৬ এর ধারা ২৯এ এর প্রয়োজনীয়তা অনুসারে অযোগ্য বলে প্রমাণিত হন, তাহলে তার আর্নেস্ট মানি

াত নালত 'হৰনাত' সভাষাৰ ওসাৰ দেশ কৰিব। কিকুইফেউনেরে যেকোনো বা সমন্ত দ্বর প্রহণ বা প্রত্যাখ্যান করার অথবা ই-নিলাম স্থণিত/স্থণিত/ব্যক্তিল করার অথবা ই-নিলা থেকে যেকোনো সম্পত্তি বা তার অংশ প্রত্যাহার করার পূর্ণ অধিকার রয়েছে, যার কোনও কারণ উল্লেখ না করেই। কিক্সাটি ইনসক্ষাতি আছে কেউলিয়া কোড, ২০১৬ এর বিধান সাপেজে হবে বা আইবিবিকাই (লিকুইডেশন প্রসেস) রেডলেশ-২০১৬ এবং এর অধীনে করা অন্যান্য প্রযোজা নিয়ম, প্রবিধান বা সংশোধনের সাথে পঠিত হবে।

লিকুইডেটর মেসার্স অভিজিৎ টোল রোড (কর্নটিক) লিমিটেড-দেউলিয়াগ্রস্ত -্মেশাস আভাজৰ চেনা হোলে ব্যাস্থ্য সাম্প্রিক স্থান বিশ্বস্থিত বিজ্ঞান না IBBI/IPA-002/IP-N01209/2022-2023/14078 এএফএ নং AA2/14078/02/30036 বৈধ ৩০ জুন ২০২৬ পর্যন্ত তারিখ : ১৩/০৮/২০২৫ স্থান : কলকাতা মোবাইল ৯৮৩১২৭৮৩২৬ ই-মেইল : chorariamba@rediffmail.com/cirp.abhijeettoll@c

#### সূর্য্য ইন্ডাস্ট্রিয়াল ডেভেলপমেন্টস লিমিটেড CIN: L65921WB1980PLC033204

রেজিস্টার্ড অফিস : ১৪/১বি এজরা স্ট্রিট কলকাতা পঃবঃ ৭০০০০১ ভারত ই-মেল : slj2200@gmail.com

৩০ জন, ২০২৫ তারিখে সমাপ্ত ত্রৈমাসিকের অনিরীক্ষিত আর্থিক ফলাফলের সারাংশ

		1 6-1 4 -11 41	` '	(টাকা লাখে)
ক্র.		ত্রৈমাসিক সমাপ্ত	ত্রৈমাসিক সমাপ্ত	বৰ্ষ সমাপ্ত
নং.	বিবরণ	৩০-জুন-২০২৫	৩০-জুন-২০২৪	৩১-মার্চ -২০২৫
$oxed{oxed}$		(অনিরীক্ষিত)	(অনিরীক্ষিত)	(নিরীক্ষিত)
۶	মোট আয় কার্যাদি থেকে (নিট)	0.05	০.০৬	৯৪.৯৮
٦	নিট লাভ/(ক্ষতি) ত্রৈমাসিকের জন্য			
L	(কর, ব্যতিক্রমী এবং/বা অতিরিক্ত দফাপূর্ব)	(১.৭৮)	(০.৬৩)	৮৯.৫০
9	নিট লাভ/(ক্ষতি) ত্রৈমাসিকের জন্য কর পূর্ব			
L	(ব্যতিক্রমী এবং/বা অতিরিক্ত দফা পরবর্তী)	(১.৭৮)	(০.৬৩)	৮৯.৫০
8	নিট লাভ/(ক্ষতি) সময়কালের জন্য কর			
	পরবর্তী (ব্যতিক্রমী এবং/বা অতিরিক্ত দফা			
	পরবর্তী)	(১.৭৮)	(৩.৬৩)	৬৬.৯৩
œ				
	সময়ের লাভ/(ক্ষতি) (কর পরবর্তী) এবং			
	অন্যান্য ব্যাপক আয় (কর পরবর্তী)]	(১.৭৮)	(০.৬৩)	৬৬.৯৩
৬	ইক্যুইটি শেয়ার মূলধন	২০.০০	২০.০০	২০.০০
٩	শেয়ার প্রতি আয় (১০/- টাকা প্রতিটি)			
	মৌলিক:	(৫.৮৯)	০.৩২	৩৩.৪৭
	মিশ্রিত :	(০.৮৯)	০.৩২	৩৩.৪৭
দুর্	रेवा :			

ক) উপরোক্তটি সেবি (লিস্টিং অ্যান্ড আদার ডিসক্লোজার রিকোয়ারমেন্টস্ রেণ্ডলেশনস, ২০১৫ -এর রেণ্ডলেশন ৩৩ অধীনে স্টক এক্সচেঞ্জে ফাইল করা ত্রৈমাসিক আর্থিক ফলাফলের সম্পূর্ণ ফরম্যাটের সারাংশ। ত্রৈমাসিক আর্থিক ফলাফলের সম্পূর্ণ বিন্যাস স্টক এক্সচেঞ্জ এবং তালিকাভুক্ত সংস্থার ওয়েবসাইট http://suryaindustrialdevelopments.in.net -এ উপলব্ধ।

ডিরেক্টর বোর্ডের পক্ষে সত্য নারায়ণ সরেকা (DIN - 00567139)

# তৃণমূল সাংসদের দাবির বিরোধিতায় কেন্দ্রের জবাব, গেরুয়া শিবিরের কটাক্ষ

**নিজস্ব প্রতিবেদন:** বসন্ত কুঞ্জের জয় হিন্দ কলোনিতে 'উচ্ছেদ অভিযান' ও বিদ্যুৎ-জল সংযোগ বিচিছন্মের অভিযোগে লোকসভায় প্রশ্ন তুলেছিলেন তৃণমূল সাংসদ জুন মালিয়া। কিন্তু কেন্দ্রের লিখিত জবাবেই তৃণমূলের দাবির সঙ্গে বাস্তব তথ্যের বিস্তর ফারাক প্রকাশ্যে

আবাসন ও নগর বিষয়ক মন্ত্রকের প্রতিমন্ত্রী তোখন সাহুর উত্তরে জানানো হয়েছে, দিল্লি ডেভেলপমেন্ট অথরিটি (ডিডিএ) ওই এলাকায় কোনও উচ্ছেদ অভিযান চালায়নি এবং বিদ্যুৎ বা জল সংযোগ বিচ্ছিন্নের কোনও অভিযোগও পায়নি। দিল্লি জল বোর্ডও কোনও লিখিত অভিযোগ পায়নি, শুধু ১০ জুলাই

কার্যাদি থেকে মোট আয় (নিট)

ত্রৈমাসিক / বর্ষের জন্য নিট লাভ/(ক্ষতি) (কর, ব্যতিক্রমী এবং/বা বিশেষ দফা পূর্ব)

কর পর্ব ত্রৈমাসিক / বর্ষের নিট লাভ/(ক্ষতি)

কব পববতী সমযকালেব জন্য নিট লাভ/(ক্ষতি)

সময়কালের জন্য মোট আনুপুঙ্খিক আয় [(লাভ/ (ক্ষতি) সন্বিত

সময়কালের জন্য (কর পরবর্তী) এবং অন্যান্য আনপঞ্জিক আয়

পূর্ব বর্ষের নিরীক্ষিত ব্যালান্সনীটে প্রদর্শিতমতো সংরক্ষ

(ব্যতিক্রমী এবং/বা বিশেষ দফা পরবর্তী)

(ব্যতিক্রমী এবং/বা বিশেষ দফা পরবতী)

(করের পরে)]

ইক্যুইটি শেয়ার মূলধন

(পুনর্মুল্যায়ণ সংরক্ষণ ব্যতীত)

এবং রেকর্ডে নেওয়া হয়েছে।

স্থান : কলকাতা

শেয়ার প্রতি আয় (১০/- টাকা প্রতিটি)

(চলতি এবং অচলতি কাজকর্মের জন্য)

এক্স-এ একটি পোস্ট ছাডা। বিদ্যুৎ দপ্তরের তথ্য অনুযায়ী. মাত্র দু'টি সংযোগ ৮ জুলাই বিচ্ছিন্ন করা হয়েছিল, যা দিল্লির দেওয়ানি আদালতের ১৪ মে ২০২৪-এর রায় (সিভিল স্যুট নং ৫৬৯১৪/২০১৬) অন্যায়ী। ফলে উচ্ছেদ হওয়া পরিবার. নাগরিকত্ব যাচাই বা পুনর্বাসন সংক্রান্ত প্রশ্নই ওঠে না।

রাজ্যের গেরুয়া শিবিরের কটাক্ষ, এই জবাব প্রমাণ করে তৃণমূল সাংসদ বিভ্রান্তিকর তথ্য ছড়িয়েছেন এবং মিথ্যা দাবি তুলে সংসদকে ভুল পথে চালিত করার চেষ্টা করেছেন। তাদের অভিযোগ, নিজের দলেরই সাংসদ কেন্দ্রের জবাবে নিজের বক্তব্যের অসারতা ফাঁস করে দিয়েছেন।

# ননদের সঙ্গে 'ঘনিষ্ঠতা' স্বামীর, নির্যাতনের অভিযোগ বধূর

স্ত্রীকে এই সম্পর্ক মেনে নিতে হবে।

মালিপাঁচঘডা থানায় রিয়া ৪৯৮এ

ধারা-সহ হত্যার চক্রান্তের অভিযোগ

getaar din 🐼 Indian Bank

কৃষ্ণনগর মেইন ব্রাঞ্চ, ডি.এল. রায় রোড, বউবাজার, নদীয়া, পংবঃ,

পিন - ৭৪১১০১

সংশোধনী

মর্টগেজ করা সম্পত্তি সংক্রান্ত ই-অকশন বিক্রির

বিজ্ঞপ্তি, যা এই সংবাদপত্তে ০৩.০৮.২০২৫ তারিখে

প্রকাশিত হয়েছিল এবং যা ২০.০৮.২০২৫ তারিখে

যনুষ্ঠিত হবে, সেই বিজ্ঞপ্তিতে উল্লিখিত প্রপার্টি

আইডিটি IDIB 10634633553-এর পরিবরে

অনুমোদিত অফিসার

ইন্ডিয়ান ব্যাঙ্ক

(লক্ষ টাকায়)

বর্ষ সমাপ্ত

(নিরীক্ষিত)

5,92,808.80

**0**98.66

৩৪৯.৯৮

0,000.50

5.08

IDIB10634633553A হিসেবে পড়তে হবে। বিজ্ঞপ্তির বাকি সমস্ত তথ্য অপরিবর্তিত থাকবে

অসুবিধার জন্য আমরা দুঃখিত।

কনসোলিডেটেড

(নিরীক্ষিত) (অনিরীক্ষিত)

৩৯,৪৬৪.৭৩

939.50

**689.**60

७৫8.**১**°

5.53

0,000.56

নৈমাসিক সমাপ্ত

00-04-2026 02-00-2026 00-04-2026

86,555.65

(20.60)

(৭০৯.৬৩)

(46.80%)

(008.00)

0,000.25

5.66

5.66

(অনিরীক্ষিত)

00,002.55

68.59

68.59

৪৩.২৩

৩,৩৮০.৯৮

0.50

0.50

তারিখ: ১৪.০৮.২০২৫

স্থান: কলকাতা

গর মেইন ব্রাঞ্চের শ্রী রবীন কুমার চ্যাটার্জীর

ALLAHADAD

**নিজম্ব প্রতিবেদন:** হাওডার সালকিয়ার বাসিন্দা শুভজিৎ হাজরার সঙ্গে ২০১৯ সালে দেখাশোনা করে বিয়ে হয় বরাহনগরের রিয়া হাজরার। রিয়ার দাবি, বিবাহের পর থেকেই স্বামীর আচরণে অস্বাভাবিক কিছু বিষয় তাঁর নজরে আসে: বিশেষত ননদের সঙ্গে অতিরিক্ত ঘনিষ্ঠতা। এ নিয়ে আপত্তি জানালে, শুরু হয় মানসিক ও শারীরিক নির্যাতন। রিয়ার অভিযোগ, প্রায়ই তাঁকে একা রেখে গভীর রাত অবধি দিদির সঙ্গে সময় কাটাতেন শুভজিৎ, বাইরে যাওয়া বা সামাজিক যোগাযোগে বাধা দিতেন। ত্বক-রং ও চেহারা নিয়ে কটুক্তি এবং গায়ে হাত তোলাও নিত্য ঘটনা হয়ে ওঠে। পরিস্থিতি চরমে পৌঁছয় ১০ আগস্ট। ১৪ মাসের শিশুকে কোলে নিয়ে তাঁকে বাড়ি থেকে বের করে দেওয়া হয়। প্রতিবেশীরা সাময়িকভাবে

ফিরিয়ে দিলেও পরে ফের হামলার

95-09-2026

(নিরীক্ষিত)

১,৬৬,৮৩৮.৩১

\$6.36

93.60

0,000.50

0.25

0.25

ঊমা এক্সপোর্টস লিমিটেড

CIN: L14109WB1988PLC043934

৩০ জুন, ২০২৫ সমাপ্ত ত্রৈমাসিকের অনিরীক্ষিত স্ট্যাভত্য্যালোন এবং কনসোলিডেটেড আর্থিক ফলাফলের সারংশ

স্ট্যান্ডঅ্যালোন

92-09-2026 90-08-2028

(নিরীক্ষিত) (অনিরীক্ষিত)

৩৬,৯৮৬.৪৭

**\$\$**\$\$.8\$

865.85

866.5

0,000.56

১.৩৬

১.৩৬

রেজিন্টার্ড অফিস : গঙ্গা যমুনা অ্যাপার্টমেন্ট ২৮/১, শেক্সপীয়র সরণি, ২য় তল, কলকাতা-৭০০০১৭ ওয়েবসাইট: http://www.umaexports.net; ইমেল: rakesh@umaexports.net.in; ফোন নং : ০৩৩ ২২৮১১৩৯৬ /

ত্রেমাসিক সমাপ্ত

8৫,২৬৫.৭৩

(৭০৬.৬৯)

(000,000)

(00.80)

0,000.20

(১.৫٩)

(5.69)

৭৯ ১০ উপরোক্তটি এসইবিআই (লিস্টিং অ্যান্ড আদার ডিসক্রোজার রিকোয়ারমেন্ট) রেণ্ডলেশন, ২০১৫ এর রেণ্ডলেশন ৩৩ এর অধীনে স্টক এক্সচেঞ্জে দায়ের করা ত্রৈমাসিক আর্থিক ফলাফলে

বিশদ বিন্যাসের একটি নির্যাস। ত্রৈমাসিক আর্থিক ফলাফলের সম্পূর্ণ ফম্যাটি উপলব্ধ স্টক এক্সচেঞ্জ(গুলি) এবং তালিকাভুক্ত সংস্থার ওয়েবসাইট যথা http://www.umaexports.net/ -তে। খ) উপরোক্ত আর্থিক ফলাফলগুলি অডিট কমিটি দ্বারা পর্যালোচনা এবং সুপারিশ করা হয়েছিল এবং ১৩ অগস্ট, ২০২৫ -এ অনুষ্ঠিত তাদের নিজ নিজ সভায় কোম্পানির পরিচালনা পর্যদ কর্তৃক অনুমোদিত

গ) সেবি (লিস্টিং অ্যান্ড ওবলিগেশন অ্যান্ড ডিসক্লোজার রিকোয়ারমেন্টস)) রেণ্ডলেশনস ২০১৫ -এর রেণ্ডলেশন ৩৩ অধীনে প্রয়োজনীয় সীমিত পর্যালোচনা কোম্পানির অভিটরগণ সম্পন্ন করেছে।

**৩**০-০৬-২০২৫

(অনি<u>রীক্ষিত)</u>

23,336.00

06.50

₹6.06

0,000.50

0.09

0.09

শ্বশুরবাডির সবাই পলাতক। রিয়ার বাবার উপরও হামলার অভিযোগ ওঠে। শিকার হন তিনি। শুভজিৎ নাকি স্পষ্ট জানান, দিদির সঙ্গেই থাকবেন এবং

ফর্ম নং আইএনসি-২৬
[২০১৪ সালের কোম্পানি (ইনক্পোরেশন)
কলসের কল ৩০ সংস্থান আখানে
কেন্দ্রীয় সরকার,
রিজিওনাল ডিরেক্টর, ইন্টার্ন রিজিওন, কলকাতা,
পশ্চিম্মক সমীপে
কপোরেট বিষয়ক মান্ত্রক
কপোরেট তবন, মুম তাক, গ্রী নং ॥ আবু ১৬, AA-॥॥
রাজারহাট, নিউ টাউন, আকদাকেশ্রী, কলকাতা ৭০০১৩৫, পশ্চিম্মক, ভারত
২০১২ সালের কোম্পানি (ইনকপোরেশন)
কলসের কল ৩০ এর সালের কোম্পানি (ইনকপোরেশন)
সম্পর্কিত

প্রশাকত এবং গ্রোফাস্ট রিয়েলটস প্রাইডেট লিমিটেড (CIN U45400WB200BFC130362) রেজিস্টার্ড অফিস ৫১ এন এন রোগ্ড, হিন্দ কলোনি, বাসৃ ভিলা, ২য় তচ কলকাতা - ৭০০০২৮, পশ্চিমবদ্দ সম্পর্কিত

এতথারা সাধারণের উদ্দেশ্যে বিজ্ঞাপিত হাচছ, সোমবার ১১ আগস্ট ২০২৫ তারিখে অনুষ্ঠিত কোম্পানির অতিরিক্ত সাধারণ সভায় গৃহীত বিশেষ প্রস্তুব অনুযায়ী কোম্পানির মেমোরাভাম অব আস্মোসমেশনের পরিবর্তনজনে জাম্পানির ক্ষাম্পানর মেনোরাডাম অব অ্যানোসংরশ্বেদ গরিবর্তনক্রমে কোম্পানির রেজিস্টার্ড অফি 'প**স্চিমনুস রাজ্য**' থেকে ''**জাতীয় রাজ্ঞধানি দিল্লিতে** ছানান্তর নিমিত্ত ২০১৩ সালের কোম্পানি আইন ১৩ ধার ঘর্ষীনে কেন্দ্রীয় সরকার সমীপে এক আবেদন দাখিলে স্তাব করেছে। যকোনও ব্যক্তির সংশ্লিষ্ট কোম্পানির রেজিস্টার্ড অফি

যেকোনও ব্যক্তির সংক্রিপ্ত কোম্পানর ব্রোজ্যস্টাও আন্তর্জ প্রজ্ঞাবিত পরিবর্তনের কারণে বার্থা ক্ষম হওয়ার আশক্ষ থাকলে বিনিয়োগকারীগণ্ডের অভিযোগের ক্ষম পূর্ব ক রাপ্ত্যুক্ত কার্যান্তর কার্যান্তর কার্যান্তর ক্ষম কার্যান্তর ক আকদ্যকেশরী, কলকাতা - ৭০০১৩৫, পাঁশ্চমবৃত্ত ঠিকানায় নোটিশ পাঁঠাতে পারেন, একটি কৃথি অবেদনকারী কোম্পানির নিম্নে উল্লিখিত রেজিস্টাও অফিসে পাঠাতে হবে: ৫৮, এন এন রেডে, হিন্দ কলোনি, বাসু ভিলা, ২য় তল, কলকাতা - ৭০০০২৮, পশ্চিমবৃদ্ধ

আবেদনকারীর পক্ষে গ্রোফাস্ট রিয়েলটর্স প্রাইভেট লিমিটেড ্<sub>বা/</sub> -মনোজ দত্ত ডিরেক্টর ডিন - ০৮৭২৫৩৩৩

তারিখ : ১৪.০৮.২০২৫ স্থান : কলকাতা

ক্ষম নং আইএনসি-২৬
[২০১৪ সালের কোম্পানি (ইনব্যুপারেশন)
কলসের কল ৩০ সংস্থান অধীনে]
রিজিওনাল ডিরেক্ট্র, ইন্টার্ন বিজিওন, কলকাতা,
পশ্চিমক সমীপ্রে
কপ্রেটি ভবন, বমু তল, গ্রট নং ॥ ব্যক্ /১৬, AA-IIIF
রাজারটো, নিউ টাউন, আক্সনেপরী, কলকাতা ৭০০১৩, পশ্চিমবল
২০১৬ সালের কোম্পানি (ইনকপোরেশন)
রলসের কোম্পানি আইনে ১৬ ধারার (৪)
উপাধারা এবং ২০১৪ সালের কোম্পানি (ইনকপোরেশন)
রলসের কল ৩০ এর সান-কলা (২) এর কুজ (এ)
সম্পার্কত

নন স্টপ ট্রেডলিংক প্রাইডেট লিমিটেড (CIN U51909WB2009PTC138687) রোজিসটিউ অফিস ৮৫ বানার্জি পাট্ট (রোড, কলকাতা - ৭০০০৪১, পশ্চিমবদ ভারত সম্পর্কিত

....দরখান্তকারী
এতম্বারা সাথারণের উদ্দেশ্যে বিজ্ঞাপিত হচ্ছে, মঙ্গলবা
১২ আগস্ট ২০২৫ তারিখে অনুষ্ঠিত হচ্ছে, মঙ্গলবা
অতিরিক্ত সাধারণ সভায় গৃহীত বিশেষ গ্রন্তব অনুষ্ঠা
কোম্পানির মেমোরাভাম অব আমোসিরেশনৈ
পরিবর্তনক্রমে কোম্পানির রেজিস্টার্ড অফিস
"পশ্চিমবৃদ্ধ রাজ্ঞা, খেনে "জাস্টার জ্ঞান্থানি দির্মির ভ্রান্তর নিটিহ ২০১১ সালের বোম্পানি আইন ১৩ ধার
অধীনে কেন্দ্রীয় সরকার সমীপে এক আবেদন দাখিলে প্রস্তাব করেছে। যেকোনও ব্যক্তির সংশ্লিষ্ট কোম্পানির রেজিস্টার্ড অফি

যোকোনও ব্যক্তির সংক্রিষ্টি কোম্পোনির রেজিস্টার্ড আইফ থাজাবে পরিকল্পনের কারণে আতৃ ক্ষম হওয়ার আশক্ষ থাকলে বিনিয়োগকারীগণ্ডের অভিযোগের ক্ষম পুরুৰ সাম্পাক্তে এমাঝিন-২১ পোটাল (www.mca.gov.in) ব রেজিস্টার্ড ভাকে স্বার্থের ধরন এবং হলফনামা হার মার্থিত মতে আপত্তির কারণ সম্বালত নোটাশ এই বিজ্ঞান্ত প্রকাশের ১৪ নিনের মথ্যে বিজিকনালা ভিরেক্টর, ইস্টান রিজিবন, কলকাতা, পশ্চমনক্ষ কপোরেট ভ্রবন, ২ন কল, প্রটান যালিয়াক। ১৯ মিনানি, রাজারহাটি, নিউ টাউন আক্রদকেশারী, কলকাতা - ৭০০১৩৫, পশ্চমনক্ আক্রদকেশারী, কলকাতা - প্রের, একটি কপ্তি অবেদনকারী কোম্পানির নিম্নে উল্লিখত রেজিস্টার্ড অবেদনকারী কোম্পানির নিম্নে উল্লিখত রেজিস্টার্ড

মুবেদনকারী কোম্পাদের ।দমে ভাষাখত নাত্র । মফিসে পাঠাতে হবে : ৮৫, ব্যানার্জি পাড়া রোড, কলকাতা - ৭০০০৪১, পশ্চিমবঙ্গ, ভারত আবেদনকারীর পক্ষে নন স্টপ ট্রেডলিংক প্রাইডেট লিমিটেড স্বা/-

তারিখ: ১৩ অগস্ট, ২০২৫



বাকেশ খেমক DIN: 00335016 ম্যানেজিং ডিরেক্টর

ডিরেক্টরস বোর্ডের পক্ষে

মনোজ দুঁও ডিরেক্টর ডিন - ০৮৭২৫৩৩৩ তারিখ : ১৪.০৮.২০২৫ স্থান : কলকাতা

# **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**

**STANDALONE** 

(INR in Lakhs except EPS) CONSOLIDATED

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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%
Note	s:								

- 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 on12th August, 2025.
- 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
- 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 Debenture 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.



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

DIN: 01666653

Date: 12th August, 2025

Place : Jaipur

The Company has not issued any preference shares

|তারিখ: ১৩ অগস্ট, ২০২৫

স্থান : কলকাতা

ডিরেক্টর

#### .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	1,36,800	
4,800	8	1.66	38,400	2.19	2,335	1/3	8	3,600	
6,000	1	0.21	6,000	0.34	292	0	1	128	
7,200	3	0.62	21,600	1.23	876	0	1	250	
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	EX. (10.00 (10.00)	allottees olicants	Total No. of share allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	1	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600
13,200	1	0.18	13,200	0.20	515	0	18	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	0
21,600	2	0.37	43,200	0.64	1,030	1	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	1	0.18	33,600	0.50	515	0	1	0
62,400	1.	0.18	62,400	0.93	515	0	1	0
84,000	1	0.18	84,000	1.25	515	0	18	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	0
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600
1,66,800	1	0.18	1,66,800	2.49	515	0	1	0
1,69,200	1	0.18	1,69,200	2.52	515	0	1	0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0
3,33,600	1	0.18	3,33,600	4.97	515	0	t:	0
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	to total Total No. of Shares applied in each category %		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	10	1	1,46,400	
Grand Total	1	100.00	1,46,400	100.00	1,46,400	700		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

Category	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	(5.93)	:#S	10	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	. Sec	**	¥3	€	15	8,19,600	1991	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-153 A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi - 110 020, Delhi, India.

Telephone: +91 011 2681 2683

Facsimile: N.A.

Applicants.

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/-

(INR in Lakhs except EPS)

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

SI			Quarter Ended		Year E	inded
SI. No.	Particulars		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 (PBIDT)	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	16.	Att .		9,75.022.75	9,05,182.48
9	Earnings per share of ₹ 10/- each				1990-002-01-000000	
	- 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:

SI. No.	8.27		Quarter Ended		Year E	nded
No.	Particulars -	Revised Revised Revised (Refer Note (Refer Note No. 1) 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 (PBIDT)	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

- 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-merge 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 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:



Place: New Delhi

Date: 13.08.2025

For Bengal & Assam Company Limited (Bharat Hari Singhania)

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 STANDALONE CONSOLIDATED

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	828	14	23	- 6		· ·	€	2
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	5-01	*	*	-	(#)	*	*	*
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 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.
- 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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







#### .. 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: Total No. of Shares No. of Shares applied for Number of applications % to total Ratio of allottees Total No. of shares Proportionate to total shares available allocated/allotted (Category wise) received applied in each category % to applicants 469 97.51 16,88,400 96.24 38 1,36,800 3,600 1,36,897 469 4,800 8 1.66 38,400 2.19 2,335 1 8 3,600 6,000 6,000 0.34 0 1 0.21 292 1 7,200 3 0.62 21,600 1.23 876 0 **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	100000000000000000000000000000000000000	f allottees plicants	Total No. of share allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	(4)	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600
13,200		0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	0
21,600	2	0.37	43,200	0.64	1,030	48	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	1	0.18	33,600	0.50	515	0	1	0
62,400	1	0.18	62,400	0.93	515	0	1	0
84,000	81	0.18	84,000	1.25	515	0	48	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	.0
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600
1,66,800	1	0.18	1,66,800	2.49	515	0	1	0
1,69,200	1	0.18	1,69,200	2.52	515	0	1:	0
1,70,400	1	0.18	1,70,400	2.54	515	0	36	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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	84	1	1,46,400	
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400	

(₹ in Lakhs)

### 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

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	Category	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
100	Allotment	8.54	8	K##	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	8.08	ist .	N#B )	8*8	8.53	8,19,600	888	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

Raghav Somani

(INR in Lakhs except EPS)

CONSOLIDATED

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

Chairman & Managing Director 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

SI.	Transportation (Commontation		Quarter Ended		Year E	inded
SI. No.	Particulars		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 (PBIDT)	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

1102	priority, EV 15.					
SI.	Carrier and		Quarter Ended		Year E	nded
No.	Particulars -		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
4	Revenue	2,843.18	514.64	3,111.87	16,682.77	16,011.12
2	Profit before Interest, Depreciation & Taxes (PBIDT)	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

- 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:



Date: 13.08.2025

For Bengal & Assam Company Limited

(Bharat Hari Singhania) Chairman

complete their KYC.

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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

Read, 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

STANDALONE

RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	80	*	38	(00)	*	*	27	*
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	•	*	18	(*)		*	· ·	*
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 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.

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
- 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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 (Wholetime Director) DIN: 01666653

Place: Jaipur Date: 12th August, 2025

#### .. 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		allottees	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400 96.24	4 1,36,897	38	469	1,36,800	
4,800	8	1.66	38,400	2.19	2,335	1	8	3,600
6,000	11	0.21	6,000	0.34	292	0	1	×
7,200	3	0.62	21,600	1.23	876	0	1	2
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		allottees olicants	Total No. of share: allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	1	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	4	4	3,600
13,200	1	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	340	6	3,600
19,200	5	0.92	96,000	1.43	2,576	148	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	0
21,600	2	0.37	43,200	0.64	1,030	1	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	11	0.18	33,600	0.50	515	0	- 1:	0
62,400	1	0.18	62,400	0.93	515	0	1	.0
84,000	1	0.18	84,000	1.25	515	0	1	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	0
1,26,000	2	0.37	2,52,000	3.75	1,030	84/	2	3,600
1,66,800	1	0.18	1,66,800	2.49	515	0	31	0
1,69,200	1	0.18	1,69,200	2.52	515	.0	1	0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0		0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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

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	1011112	allottees licants	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

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	528	84	F#1	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	5545	54	741	281	563	8,19,600	986	8,19,600
The Board Meetin	g of our Company on	Tuesday August 12	2025 has taken or	n record the Basis of A	Motment of Equity	Shares approved by t	he Designated Sto	ck 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-153 A, 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/-

(INR in Lakhs except EPS)

CONSOLIDATED

Place: Dhar, Madhya Pradesh

Raghav Somani Chairman & Managing Director

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) Quarter Ended Particulars Revised Revised Revised Revised (Refer Note (Refer Note (Refer Note (Refer Note No. 1) No. 1) No. 1) No. 1) 30.06.2025 31.03.2025 31.03.2024 30.06.2024 31.03.2025 Total Income from operations 57,312.92 52,785.41 52,106.69 12,91,715.93 2,12,790.09 Profit before Interest, Depreciation & Taxes (PBIDT) 12,805.48 9,996.38 12,342.12 50,004.02 1,94,995.18 Net Profit for the period (before Tax and 7,317.05 9,321,47 38,772.47 1,21,241,17 Exceptional Items) 9,922.62 Net Profit for the period (before Tax but after 7,317.05 9,321,47 40,020.97 4,10,923.51 Exceptional Items) 9,922.62 Net Profit for the period (after Tax and Exceptional 75,482.77 4,19,357.55 25,842.45 25,641.23 23,054,60 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 Equity Share Capital 1,140.39 1,140.39 1,140.39 1,140.39 1,140.39 Other Equity excluding Revaluation Reserve as shown in Audited Balance Sheet as of 31st March, 2025 9,05,182.48 9,75,022.75 Earnings per share of ₹ 10/- each Basic and Diluted (₹) 216.99 217.83 195.70 642.14 3,413.01

Regulations 2015

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

SI.	Carrie Ca		Quarter Ended		Year E	nded
No.	Particulars		359.36 1,190.16	(Refer Note	Revised (Refer Note No. 1)	Revised (Refer Note No. 1)
		30.06.2025	30.06.2024	31.03.2025	31.03.2025	(Refer Note No. 1) 31.03.2024 16,011.12 14,902.21
1	Revenue	2,843.18	514,64	3,111.87	16,682.77	16,011.12
2	Profit before Interest, Depreciation & Taxes (PBIDT)	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

- 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.
- 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:



Date: 13.08.2025

complete their KYC.

For Bengal & Assam Company Limited

(Bharat Hari Singhania)

Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg, New Delhi- 110002, Phone: 91-11-66001112

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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@ikmail.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

STANDALONE

RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	18	9	15	828	\$	Ξ.	82	2
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	20	2	12	741	S	2	2	9
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:

Place : Jaipur

Date: 12th August, 2025

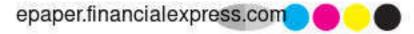
- 1) The Consolidated and Standalone Financial Results for the Quarter ended as on 30th June, 2025 have been reviewed by the Audit Committee in its meeting held on 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.
- The above results are an extract of 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
- 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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,











#### ...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 Rasis 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	1,36,800
4,800	8	1.66	38,400	2.19	2,335	(q)	8	3,600
6,000	1	0.21	6,000	0.34	292	0	1	5
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		allottees plicants	Total No. of share allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	্ৰ	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600
13,200	.1	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	.0
21,600	2	0.37	43,200	0.64	1,030	1	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	1	0.18	33,600	0.50	515	0	1	0
62,400	1	0.18	62,400	0.93	515	0	1	0
84,000	81	0.18	84,000	1.25	515	0	1:	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	.0
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600
1,66,800	1	0.18	1,66,800	2,49	515	0	1	0
1,69,200	14	0.18	1,69,200	2.52	515	0	1:	.0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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

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		allottees olicants	Total No. of shares allocated/allotted
1,46,400	1	100.00	1,46,400	100.00	1,46,400	84	1	1,46,400
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400

(₹ in Lakhs)

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	220	8	(##	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	(88)	25	15#11	8:0	2.5.2	8,19,600	888	8,19,600
MALTON MATERIAL MATERIAL MATERIAL PROPERTY OF THE PROPERTY OF	dan seringera nasa dan dal	www.companies.com	0000	CONSTRUCTOR CONTROL	outerparts of the series	Anne para resonant anno 19	Company of the Company	and a composition of the composition of

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

Raghav Somani

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

Chairman & Managing Director 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

SI.	Transportation (Commontation		Quarter Ended		Year E	inded
SI. No.	Particulars		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 (PBIDT)	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:

-	minum manufactures (2)						
SI.	Comp. proc.		Quarter Ended		Year Ended		
No.	Particulars -		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 (PBIDT)	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	

- 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:



Date: 13.08.2025

complete their KYC.

For Bengal & Assam Company Limited

(Bharat Hari Singhania) Chairman

Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg. New Delhi- 110002, Phone: 91-11-66001112

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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

Read, 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

STANDALONE

(INR in Lakhs except EPS)

CONSOLIDATED

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	51		*	(0.00)	*	*	27	*
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		*	18	(m)	*	*	-	*
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 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.

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
- 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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.





#### ...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		allottees olicants	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400	96.24	1,36,897	38	469	1,36,800
4,800	8	1.66	38,400	2.19	2,335	4	8	3,600
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		allottees plicants	Total No. of share allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	্ৰ	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600
13,200	.1	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	.0
21,600	2	0.37	43,200	0.64	1,030	1	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	1	0.18	33,600	0.50	515	0	1	0
62,400	1	0.18	62,400	0.93	515	0	1	0
84,000	81	0.18	84,000	1.25	515	0	1:	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	.0
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600
1,66,800	1	0.18	1,66,800	2,49	515	0	1	0
1,69,200	14	0.18	1,69,200	2.52	515	0	1:	.0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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		Total No. of Shares applied in each category %	to total	Proportionate shares available	100000000000000000000000000000000000000	allottees	Total No. of shares allocated/allotted
1,46,400	H	100.00	1,46,400	100.00	1,46,400	14	1	1,46,400
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400

(₹ in Lakhs)

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	9.20		K##	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	::::::::::::::::::::::::::::::::::::::	8	X <b>4</b> 8	: <u>*</u> :	2.52	8,19,600	88	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

Raghav Somani

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

Chairman & Managing Director 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.

Year

Quarter

# **BENGAL & ASSAM COMPANY LIMITED**

Consolidated Financial Results (Unaudited) for the Quarter ended 30th June, 2025

SI.	TOWNS CONSCIO		Quarter Ended		Year Ended	
SI. No.	Particulars		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 (PBIDT)	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					
e vo	- 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

SI.	2000		Quarter Ended		Year Ended		
No.	Particulars -		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 (PBIDT)	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	
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# 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 guarter 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:



Date: 13.08.2025

For Bengal & Assam Company Limited

(Bharat Hari Singhania) Chairman

complete their KYC.

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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

Quarter

Quarter

STANDALONE

Quarter

(INR in Lakhs except EPS)

Quarter

Year

CONSOLIDATED

Quarter

SI. No.	Particulars	ended 30.06.2025 (Unaudited)	ended 31.03.2025 (Audited)	ended 30.06.2024 (Unaudited)	ended 31.03.2025 (Audited)	ended 30.06.2025 (Unaudited)	ended 31.03.2025 (Audited)	ended 30.06.2024 (Unaudited)	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	81	*	38	()*)	*	*	27	*
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	•	*	18	(*)	*	*	39	*
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:

Place: Jaipur

Date: 12th August, 2025

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.

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 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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 (Wholetime Director) DIN: 01666653

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#### ...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 Rasis 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	100000000000000000000000000000000000000	f allottees plicants	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400	96.24	1,36,897	38	469	1,36,800
4,800	8	1.66	38,400	2.19	2,335	(q)	8	3,600
6,000	1	0.21	6,000	0.34	292	0	1	5
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		allottees plicants	Total No. of share allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	্ৰ	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600
13,200	.1	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	.0
21,600	2	0.37	43,200	0.64	1,030	4	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	1	0.18	33,600	0.50	515	0	1	0
62,400	1	0.18	62,400	0.93	515	0	1	0
84,000	81	0.18	84,000	1.25	515	0	1:	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	.0
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600
1,66,800	1	0.18	1,66,800	2,49	515	0	1	0
1,69,200	14	0.18	1,69,200	2.52	515	0	1:	.0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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

No. of Shares applied for (Category wise)	Number of applications received		o total Total No. of Shares t applied in each category %		Proportionate shares available		allottees olicants	Total No. of shares allocated/allotted
1,46,400	1	100.00	1,46,400	100.00	1,46,400	84	1	1,46,400
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400

(₹ in Lakhs)

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	220	8	(##	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	(88)	25	15#11	8:0	2.5.2	8,19,600	888	8,19,600
MALTON MATERIAL MATERIAL MATERIAL PROPERTY OF THE PROPERTY OF	dan seringera nasa dan dal	www.companies.com	00000	CONSTRUCTOR CONTROL	outerparts of the series	Anne para resonant anno 19	Company of the Company	and a composition of the composition of

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

Raghav Somani

Place: Dhar, Madhya Pradesh

Date: August 13, 2025

Chairman & Managing Director 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

SI.	Transportation (Commontation		Quarter Ended		Year E	inded
SI. No.	Particulars		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 (PBIDT)	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:

-	minum manufactures (2)					
SI.	Comp. proc.		Quarter Ended		Year E	nded
No.	Particulars -		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	Revised (Refer Note	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 (PBIDT)	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

- 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:



Date: 13.08.2025

complete their KYC.

For Bengal & Assam Company Limited

(Bharat Hari Singhania) Chairman

Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg. New Delhi- 110002, Phone: 91-11-66001112

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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

Read, 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

STANDALONE

(INR in Lakhs except EPS)

CONSOLIDATED

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	51		*	(100)	*	*	27	*
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		*	18	(m)	*	*	-	*
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 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.

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
- 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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.





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### 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 to applied in each category %		shares available to applica		STATE OF THE PARTY	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400	96.24	1,36,897	38	469	1,36,800
4,800	8	1.66	38,400	2.19	2,335	1	8	3,600
6,000	11	0.21	6,000	0.34	292	0	1	×
7,200	3	0.62	21,600	1.23	876	0	1	2
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		allottees olicants	Total No. of shares allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	1	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	(4)	4	3,600
13,200	1	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	3/10	6	3,600
19,200	5	0.92	96,000	1.43	2,576	148	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	0
21,600	2	0.37	43,200	0.64	1,030	1	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1.	0
33,600	31	0.18	33,600	0.50	515	0	4:	0
62,400	1	0.18	62,400	0.93	515	0	1	.0
84,000	1	0.18	84,000	1.25	515	0	1	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	0
1,26,000	2	0.37	2,52,000	3.75	1,030	848	2	3,600
1,66,800	1	0.18	1,66,800	2.49	515	0	- 1	0
1,69,200	1	0.18	1,69,200	2.52	515	.0	1	0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0		0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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

No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares to applied in each category %	to total	Proportionate shares available		allottees plicants	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

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	848	84	F#8	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	928	36	**	260	545	8,19,600	986	8,19,600
The Board Meeting	of our Company on	Tuesday August 12	2025 has taken or	record the Basis of A	Allotment of Equity	Shares approved by t	he Designated Sto	ck 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-153 A, 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) Quarter Ended Particulars Revised Revised Revised Revised (Refer Note (Refer Note (Refer Note (Refer Note No. 1) No. 1) No. 1) No. 1) 30.06.2025 31.03.2025 31.03.2024 30.06.2024 31.03.2025 Total Income from operations 57,312.92 52,785.41 52,106,69 2,12,790.09 12,91,715.93 Profit before Interest, Depreciation & Taxes (PBIDT) 12,805.48 9,996.38 12,342.12 50,004.02 1,94,995.18 Net Profit for the period (before Tax and 7,317.05 9,321,47 38,772.47 1,21,241,17 Exceptional Items) 9,922.62 Net Profit for the period (before Tax but after 7,317.05 9,321,47 40,020.97 4,10,923.51 Exceptional Items) 9,922.62 Net Profit for the period (after Tax and Exceptional 25,641.23 75,482.77 4,19,357.55 25,842.45 23,054,60 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 Equity Share Capital 1,140.39 1,140.39 1,140.39 1,140.39 1,140.39 Other Equity excluding Revaluation Reserve as shown in Audited Balance Sheet as of 31st March, 2025 9,05,182.48 9,75,022.75 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)

SI.	compromised and		Quarter Ended		Year E	nded
No.	Particulars		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 (PBIDT)	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

- 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 guarter 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:



Date: 13.08.2025

complete their KYC.

For Bengal & Assam Company Limited

(Bharat Hari Singhania)

Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg, New Delhi- 110002, Phone: 91-11-66001112

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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**

STANDALONE

(INR in Lakhs except EPS)

CONSOLIDATED

SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	13	0	(2	828	8	12	82	3
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	100	2	12	740	S	3	2	9
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:

Place : Jaipur

Date: 12th August, 2025

- 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.
- 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
- 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.

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 &

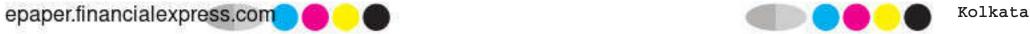
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture Redemption Reserve is not applicable on the company as per MCA notification number G.S.R. 574 (E) dated 16th August 2019. Maintenance of Capital Redemption 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,









#### .. 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	shares available to applicant		STEEL STATE OF THE	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400 96.24		1,36,897	38	469	1,36,800
4,800	8	1.66	38,400	2.19	2,335	1	8	3,600
6,000	11	0.21	6,000	0.34	292	0	1	×
7,200	3	0.62	21,600	1.23	876	0	1	2
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	10.500000000	f allottees plicants	Total No. of share allocated/allotted
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200
9,600	8	1.47	76,800	1.14	4,122	1	8	3,600
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200
12,000	4	0.73	48,000	0.72	2,061	190	4	3,600
13,200	1	0.18	13,200	0.20	515	0	1	0
16,800	22	4.04	3,69,600	5,51	11,335	3	22	10,800
18,000	6	1.10	1,08,000	1.61	3,091	348	6	3,600
19,200	5	0.92	96,000	1.43	2,576	348	5	3,600
20,400	1	0.18	20,400	0.30	515	0	1	0
21,600	2	0.37	43,200	0.64	1,030	1	2	3,600
22,800	1	0.18	22,800	0.34	515	0	1	0
33,600	21	0.18	33,600	0.50	515	0	41	0
62,400	1	0.18	62,400	0.93	515	0	1	.0
84,000	1	0.18	84,000	1.25	515	0	1	0
1,23,600	1	0.18	1,23,600	1.84	515	0	1	0
1,26,000	2	0.37	2,52,000	3.75	1,030	84%	2	3,600
1,66,800	1	0.18	1,66,800	2.49	515	0	1.	0
1,69,200	1	0.18	1,69,200	2.52	515	0	1	0
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0
2,50,800	1	0.18	2,50,800	3.74	515	0	30	0
3,33,600	1	0.18	3,33,600	4.97	515	0	1	0
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

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		allottees plicants	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

(₹ in Lakhs)

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	848	84	F#8	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	\$1 <b>2</b> 8	154	T.	240	545	8,19,600	980	8,19,600
The Board Meetin	g of our Company on	Tuesday, August 12	2, 2025 has taken o	n record the Basis of A	Allotment of Equity	Shares approved by t	he Designated Sto	ck 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-153 A, 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/-

Place: Dhar, Madhya Pradesh

Raghav Somani Date: August 13, 2025 Chairman & Managing Director

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

Quarter Ended Particulars Revised Revised Revised Revised (Refer Note (Refer Note (Refer Note (Refer Note No. 1) No. 1) No. 1) No. 1) 30.06.2025 31.03.2025 31.03.2024 30.06.2024 31.03.2025 Total Income from operations 57,312.92 52,785.41 52,106,69 2,12,790.09 12,91,715.93 Profit before Interest, Depreciation & Taxes (PBIDT) 12,805.48 9,996.38 12,342.12 50,004.02 1,94,995.18 Net Profit for the period (before Tax and 7,317.05 9,321,47 38,772.47 1,21,241.17 Exceptional Items) 9,922.62 Net Profit for the period (before Tax but after 7,317.05 9,321,47 40,020.97 4,10,923.51 Exceptional Items) 9,922.62 Net Profit for the period (after Tax and Exceptional 25,641.23 75,482.77 4,19,357.55 25,842.45 23,054,60 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 Equity Share Capital 1,140.39 1,140.39 1,140.39 1,140.39 1,140.39 Other Equity excluding Revaluation Reserve as shown in Audited Balance Sheet as of 31st March, 2025 9,05,182.48 9,75,022.75 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

SI.	Car		Quarter Ended		Year E	nded
No.	Particulars		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 (PBIDT)	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

- 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 guarter 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:



Date: 13.08.2025

complete their KYC.

For Bengal & Assam Company Limited

(Bharat Hari Singhania)

Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg, New Delhi- 110002, Phone: 91-11-66001112

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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@ikmail.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

STANDALONE

(INR in Lakhs except EPS) CONSOLIDATED

			U THE CASE OF	4/5000000000000000000000000000000000000			1000 SANDAR		
SI. No.	Particulars	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	23	⊊	12	928	9	<b></b>	82	3
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	\$50 \$50	8	(2)	74	ş	3	2	9
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:

Place : Jaipur

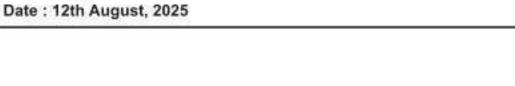
- 1) The Consolidated and Standalone Financial Results for the Quarter ended as on 30th June, 2025 have been reviewed by the Audit Committee in its meeting held on 08th August 2025, and approved by the Board of Directors at their meeting held on 12th August, 2025.
- 52 of the Securities and Exchange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

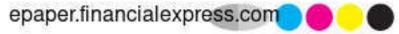
The above results are an extract of the detailed format of the Financial Results for Quarter ended on 30th June, 2025 filed with stock exchanges pursuant to Regulation 33 &

- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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 guarter 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,

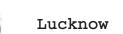












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# FINANCIAL EXPRESS

...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		allottees	Total No. of shares allocated/allotted
3,600	469	97.51	16,88,400	96.24	1,36,897	38	469	1,36,800
4,800	8	1.66	38,400	2.19	2,335	4	8	3,600
6,000	1	0.21	6,000	0.34	292	0	1	5
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 share: allocated/allotted	
8,400	467	85.69	39,22,800	58.45	2,40,612	67	467	2,41,200	
9,600	8	1.47	76,800	1.14	4,122	্ৰ	8	3,600	
10,800	16	2.94	1,72,800	2.57	8,244	2	8	7,200	
12,000	4	0.73	48,000	0.72	2,061	1	4	3,600	
13,200		0.18	13,200	0.20	515	0	1	0	
16,800	22	4.04	3,69,600	5.51	11,335	3	22	10,800	
18,000	6	1.10	1,08,000	1.61	3,091	1	6	3,600	
19,200	5	0.92	96,000	1.43	2,576	1	5	3,600	
20,400	1	0.18	20,400	0.30	515	0	1	.0	
21,600	2	0.37	43,200	0.64	1,030	4:	2	3,600	
22,800	1	0.18	22,800	0.34	515	0	1	0	
33,600	1	0.18	33,600	0.50	515	0	1	0	
62,400	1	0.18	62,400	0.93	515	0	1	0	
84,000	81	0.18	84,000	1.25	515	0	1:	0	
1,23,600	1	0.18	1,23,600	1.84	515	0	1	.0	
1,26,000	2	0.37	2,52,000	3.75	1,030	1	2	3,600	
1,66,800	1	0.18	1,66,800	2.49	515	0	1	0	
1,69,200	11	0.18	1,69,200	2.52	515	0	1.	.0	
1,70,400	1	0.18	1,70,400	2.54	515	0	1	0	
1,71,600	1	0.18	1,71,600	2.56	515	0	1	0	
2,50,800	1	0.18	2,50,800	3.74	515	0	1	0	
3,33,600	1	0.18	3,33,600	4.97	515	0	1.	0	
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 % to total received		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	84%	1:	1,46,400	
Grand Total	1	100.00	1,46,400	100.00	1,46,400			1,46,400	

(₹ in Lakhs)

### 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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	8:5		K##	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	Fls/Banks	MF's	IC'S	NBFC'S	AIF	FPI	VCF	TOTAL
Allotment	0.000	18	N#8	8.2	2.8	8,19,600	8.5	8,19,600
man commencer consistence and a		The state of the s	annual was server and an action of the	Control of the Contro	Same control of the same section as the	Agricultura and a contract of the contract of	ar a comment of the c	Service and service and according

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.

Particulars

E-mail/ Investor grievance email: jpo@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

Raghav Somani

Chairman & Managing Director

Place: Dhar, Madhya Pradesh Date: August 13, 2025

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

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

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

SI.	Transcolar Relations		Quarter Ended		Year Ended		
No.	Particulars		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 (PBIDT)	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				200000000000000000000000000000000000000	2000	
	- 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)

SI.	FESTE - 573.5		Quarter Ended		Year E	nded
No.	Particulars		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 (PBIDT)	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

(Bharat Hari Singhania) Chairman

complete their KYC.

Shareholders holding Shares in Physical Mode are requested to dematerialise their Shares and

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

Admin. Office: Patriot House, 4th Floor, 3, Bahadur Shah Zafar Marg. New Delhi- 110002, Phone: 91-11-66001112

# 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

Quarter

Quarter

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

STANDALONE

Quarter

Year

Quarter

(INR in Lakhs except EPS)

Quarter

Year

CONSOLIDATED

Quarter

SI. No.	Particulars	ended 30.06.2025 (Unaudited)	ended 31.03.2025 (Audited)	ended 30.06.2024 (Unaudited)	ended 31.03.2025 (Audited)	ended 30.06.2025 (Unaudited)	ended 31.03.2025 (Audited)	ended 30.06.2024 (Unaudited)	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	Debenture Redemption Reserve/ Capital Redemption Reserve*	37	37	37	37	37	37	37	37
10	Networth	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	55		38	(*)	*	*		*
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	•	*	19		*	×		*
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:

Place: Jaipur

Date: 12th August, 2025

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.

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 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.
- These results have been prepared in accordance with IND AS as per prescribed under Companies Act, 2013.
- The requirement for creating Debenture 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.



