Barooahs
H P BAROOAH GROUP

B & A Limited

Corporate Office : 113 Park Street, 9th Floor, Kolkata - 700 016
Phone : (033) 2229 - 5098, 2217- 6815
E-mail : contact@barooahs.in, Website : www.barooahs.com
CIN : L01132AS1915PLC000200

Ref: B&A/KOL/SEC/283

8th **August, 2026**

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

BSE Scrip Code – 508136

<u>Subject – Outcome of Board Meeting</u>

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 read with Para A of Part A of the Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 8th August, 2026, inter alia transacted the following business

1. Approved the Un-Audited Financial Results both (Standalone & Consolidated)of the Company for the quarter ended 30th June, 2026 alongwith the Limited Review Report as issued by the Statutory Auditors of the Company.

The aforesaid documents are enclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (Listing Regulations). Annexure-I

2. **Appointment of Chief Financial Officer (CFO):** Based on the Recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company in its meeting held today i.e 8th August, 2026, has appointed Mr. Raunak Barat, as a Chief Financial Officer (CFO) w.e.f 01-11-2026

B & A LIMITED KOLKATA 700016

Brief details of such appointment, as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated September 9, 2015, and dated 11th November 2024 are given in the Annexure II

The meeting commenced at 4:00 P.M. and concluded at 4:45 P.M.

You are requested to kindly take the above information on record.

Thanking You,

Yours Faithfully,

For **B & A Limited**

BINITA PANDEY Digitally signed by BINITA PANDEY Date: 2026.08.08 17:48:51 +05'30'

Binita Pandey
Company Secretary & Compliance Officer
A41594

B & A LIMITED KOLKATA 700 016

Enclosure – As above

Annexure - 1

Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400-5410
Website : www.salarpuriajajodia.com
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended)

TO THE BOARD OF DIRECTORS OF
B & A Limited,
113, Park Street, 9th Floor,
Kolkata – 700016

1. We have reviewed the accompanying statement of unaudited standalone financial results of B & A Limited ("the Company") for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not

SALARPURIA & PARTNERS Chartered Accountants Kolkata

Salarpuria & Partners

CHARTERED ACCOUNTANTS

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Branch at New Delhi

disclosed the information required to be disclosed in terms of Listing Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners
Chartered Accountants
Firm Registration No.302113E
UDIN: 26053991FGIMNZ2844

Palash K. Dey

Chartered Accountant
Membership No.- 053991
Partner

SALARPURIA & PARTNERS Chartered Accountants Kolkata

Place: Kolkata
Date: 08-08-2026

B & A Limited

Regd. Office : Village - Gariahabi Grant, Charingia, Mouza - Khangia, Jorhat, Assam - 785006
CIN : L01132AS1915PLC000200, Email : cosect@barooahs.in, Website : www.barooahs.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. in Lac)

	Particulars	Three months ended 30.06.2026	Three months ended 31.03.2026	Three months ended 30.06.2025	Year ended 31.03.2026
		Unaudited	Audited (Refer Note 7 below)	Unaudited	Audited
I.	Revenue from Operations	2,976.49	1,114.13	2,101.34	14,226.48
II.	Other Income	97.54	284.49	71.78	517.97
III.	Total Income [I + II]	**3,074.03**	**1,398.62**	**2,173.12**	**14,744.45**
IV.	Expenses				
	Cost of materials consumed	962.61	43.50	704.54	2,332.39
	Change in Inventories of Finished Goods	(1,729.59)	1,080.28	(1,567.56)	(165.09)
	Employee Benefit Expenses	2,569.42	1,417.36	2,258.85	8,271.18
	Finance Costs	186.79	164.14	157.74	658.93
	Depreciation and Amortization Expenses	119.74	167.98	100.80	472.34
	Other Expenses	946.16	486.90	949.51	3,904.47
	Total Expenses [IV]	**3,055.13**	**3,360.16**	**2,603.88**	**15,474.22**
V.	Profit / (Loss) before exceptional items and tax [III - IV]	**18.90**	**(1,961.54)**	**(430.76)**	**(729.77)**
VI.	Exceptional Items	-	-	-	-
VII.	Profit / (Loss) before tax [V + VI]	**18.90**	**(1,961.54)**	**(430.76)**	**(729.77)**
VIII.	Tax Expenses:				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	0.65	(66.37)	(35.81)	(109.56)
	(3) Tax Adjustment for earlier years	-	263.08	-	263.08
IX.	Profit / (Loss) for the period [VII - VIII]	**18.25**	**(2,158.25)**	**(394.95)**	**(883.29)**
X.	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	0.85	0.02	0.49	8.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss.	(0.14)	(1.63)	(0.10)	(5.48)
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss.	-	-	-	-
XI.	Total Comprehensive Income for the period [IX + X] [Comprising of Profit / (Loss) and Other Comprehensive Income for the period.]	**18.96**	**(2,159.86)**	**(394.56)**	**(880.77)**
XII.	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	310.00	310.00	310.00	310.00
XIII.	Other Equity	-	-	-	7,314.08
XIV.	Earnings Per Equity Share (of Rs. 10/- each) (Not annualised except for the year ended 31st March, 2026)				
	(a) Basic (Rs.)	0.59	(69.62)	(12.74)	(28.49)
	(b) Diluted (Rs.)	0.59	(69.62)	(12.74)	(28.49)

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SALARPURIA & PARTNERS Chartered Accountants Kolkata

B & A LTD.

Notes to the Unaudited Standalone Financial Results:

1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 8th August, 2026.

2) These results have been prepared in accordance with Indian Accounting Standards (Ind ASs) notified by the Companies (Indian Accounting Standards) Rules, 2015 as amended, and as prescribed under Section 133 of the Companies Act, 2013.

3) Stock of black tea as on 30th June, 2026 has been valued at lower of cost, which is based on estimated cost of production and expenditure for the financial year ending 31st March, 2027, and net realisable value. Production and expenditure not being uniform throughout the year, stock valuation will be unrealistic if it is based on actual production and expenditure up to 30th June, 2026. The aforesaid method of valuation of stock is consistent with the accounting policy followed by the Company in earlier periods.

4) Value of green leaf produced in the Company's own tea estates is not ascertainable. Cost of materials consumed represents only cost of green leaf purchased from others.

5) The Company is engaged in the business of cultivation, production and sale of black tea which is seasonal in nature, and as such, the above results for the quarter ended 30th June, 2026 are not indicative of the results for the full financial year.

6) The Company has only one business segment of manufacture and sale of black tea.

7) The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and unaudited published year-to-date figures up to the third quarter ended 31st December, 2025.

8) In terms of an agreement dated 19th March, 2026, the Company after fulfilling the statutory obligations of the Tea Board, on 5th June, 2026, withdrew the assignment and took possession of Aidaupukhuri Tea Factory situated at P.O. Aidau Sonari, District Charaideo, PIN - 785690 from Barooahs and Associates Pvt. Ltd. Consequently, all the assets and liabilities relating to the said tea factory were taken over by the Company and have been duly recognised in its books of account.

9) Previous year/ quarter's figures have been regrouped/ rearranged, wherever considered necessary.

For B & A Limited

Somnath Chatterjee
Managing Director
(DIN: 00172364)

Date: 8th August, 2026
Place: Kolkata

INDIA

Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400-5410
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office@salarpuriajajodia.com
Branch at New Delhi

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, (as amended)

TO THE BOARD OF DIRECTORS OF
B & A Limited,
113, Park Street, 9th Floor,
Kolkata – 700016

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of B & A Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

SALARPURIA & PARTNERS Chartered Accountants Kolkata

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4. The Statement Includes the results of the following entities:

Name of the Entity	Relationship
B & A Limited	Parent Company
B & A Packaging India Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners
Chartered Accountants
Firm Registration No.302113E
UDIN: 26053991NMUXDA4588

Palash K. Dey

Palashdey

Chartered Accountant
Membership No.- 053991
Partner

SALARPURIA & PARTNERS Chartered Accountants Kolkata

Place: Kolkata
Date: 08-08-2026

B & A Limited

Regd. Office : Village - Gariahabi Grant, Charingia, Mouza - Khangia, Jorhat, Assam - 785006
CIN : L01132AS1915PLC000200, Email : cosect@barooahs.in, Website : www.barooahs.com

BA

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs in Lac)

	Particulars	Three months ended 30.06.2026	Three months ended 31.03.2026	Three months ended 30.06.2025	Year ended 31.03.2026
		Unaudited	Audited (Refer Note 6 below)	Unaudited	Audited
I.	Revenue from Operations	7,160.25	4,371.70	5,562.89	28,312.26
II.	Other Income	118.39	221.28	111.17	491.22
III.	Total Income [I + II]	**7,278.64**	**4,592.98**	**5,674.06**	**28,803.48**
IV.	Expenses				
	Cost of materials consumed	3,938.77	2,262.72	2,917.60	11,539.42
	Purchase of Stock-in-Trade	-	0.53	-	15.36
	Change in Inventories of Finished Goods and Work-in-Progress	(1,912.54)	818.18	(1,442.06)	(391.00)
	Employee Benefit Expenses	3,002.88	1,879.51	2,663.46	10,082.17
	Finance Costs	205.66	171.78	166.72	707.91
	Depreciation and Amortization Expenses	194.70	226.55	149.18	687.39
	Other Expenses	1,493.22	965.27	1,425.01	5,918.91
	Total Expenses [IV]	**6,922.69**	**6,324.54**	**5,879.91**	**28,560.16**
V.	Profit / (Loss) before exceptional items and tax [III - IV]	**355.95**	**(1,731.56)**	**(205.85)**	**243.32**
VI.	Exceptional Items	-	-	-	-
VII.	Profit / (Loss) before tax [V + VI]	**355.95**	**(1,731.56)**	**(205.85)**	**243.32**
VIII.	Tax Expenses:				
	(1) Current Tax	89.14	40.17	67.80	235.80
	(2) Deferred Tax	9.11	(31.80)	(44.68)	(109.22)
	(3) Tax Adjustment for earlier years	-	310.59	-	310.59
IX.	Profit / (Loss) for the period [VII - VIII]	**257.70**	**(2,050.52)**	**(228.97)**	**(193.85)**
X.	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	4.79	7.09	0.49	24.93
	(ii) Income tax relating to items that will not be reclassified to profit or loss.	(1.13)	(3.41)	(0.10)	(9.74)
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss.	-	-	-	-
XI.	Total Comprehensive Income for the period [IX + X] [Comprising of Profit / (Loss) and Other Comprehensive Income for the period.]	**261.36**	**(2,046.84)**	**(228.58)**	**(178.66)**
	Attributable to:-				
	Owners of the Parent	192.13	(2,078.30)	(277.31)	(382.44)
	Non-Controlling Interest	69.23	31.46	48.73	203.78
	Out of Total Comprehensive Income as above,				
	Profit / (Loss) for the period attributable to:-				
	Owners of the Parent	189.31	(2,080.48)	(277.70)	(394.04)
	Non-Controlling Interest	68.39	29.96	48.73	200.19
	Other Comprehensive Income for the period attributable to:-				
	Owners of the Parent	2.82	2.18	0.39	11.60
	Non-Controlling Interest	0.84	1.50	-	3.59
XII.	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	310.00	310.00	310.00	310.00
XIII.	Other Equity	-	-	-	13,405.20
XIV.	Earnings Per Equity Share (of Rs. 10/- each)				
	(Not annualised except for the year ended 31st March, 2025)				
	(a) Basic (Rs.)	6.11	(67.11)	(8.96)	(12.71)
	(b) Diluted (Rs.)	6.11	(67.11)	(8.96)	(12.71)

Contd.

SALARPURIA & PARTNERS Chartered Accountants ★ Kolkata ★

B & A LTD.

B & A Limited

Regd. Office : Village - Gariahabi Grant, Charingia, Mouza - Khangia, Jorhat, Assam - 785006
CIN : L01132AS1915PLC000200, Email : cosect@barooahs.in, Website : www.barooahs.com

BA

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs in Lac)

Particulars	Three months ended 30.06.2026	Three months ended 31.03.2026	Three months ended 30.06.2025	Year ended 31.03.2026
	Unaudited	Audited (Refer Note 6 below)	Unaudited	Audited
1. Segment Revenue				
- Tea	2,979.69	1,119.30	2,084.79	14,220.79
- Paper Sacks	2,739.10	1,946.46	2,175.77	8,656.21
- Flexible Laminates	1,441.46	1,305.94	1,302.33	5,435.26
Total	7,160.25	4,371.70	5,562.89	28,312.26
2. Segment Results				
Profit / (Loss) before Tax and Finance Cost				
- Tea	193.28	(1,797.17)	(284.86)	(129.16)
- Paper Sacks	344.31	217.89	105.14	737.53
- Flexible Laminates	24.02	19.50	128.46	342.86
Total	561.61	(1,559.78)	(51.26)	951.23
Less : Finance Cost	205.66	171.78	166.72	707.91
Less : Unallocable expenditure net of income	-	-	(12.13)	-
Profit / (Loss) before Tax	355.95	(1,731.56)	(205.85)	243.32
3. Segment Assets *(as at the end of the period)*				
- Tea	19,828.49	18,492.49	19,258.10	18,492.49
- Paper Sacks	7,936.77	7,562.45	7,335.42	7,562.45
- Flexible Laminates	5,889.06	5,717.78	3,909.88	5,717.78
- Others (unallocated)	335.95	370.36	186.37	370.36
Total	33,990.27	32,143.08	30,689.77	32,143.08
4. Segment Liabilities *(as at the end of the period)*				
- Tea	12,780.06	11,476.85	11,386.66	11,476.85
- Paper Sacks	1,637.91	2,852.50	1,629.89	2,852.50
- Flexible Laminates	2,737.00	1,295.50	1,205.68	1,295.50
- Others (unallocated)	326.48	270.78	233.02	270.78
Total	17,481.45	15,895.63	14,455.25	15,895.63

Contd.

SALARPURIA & PARTNERS Chartered Accountants Kolkata

B & A LTD.

Notes to the Unaudited Consolidated Financial Results:

1) The above consolidated financial results of the Group (B & A Limited - the Parent Company and B&A Packaging India Limited - the Subsidiary Company together referred to as "the Group") have been reviewed by the Audit Committee and approved by the Board of Directors of the Parent Company at their respective meetings held on 8th August, 2026.

2) These results have been prepared in accordance with Indian Accounting Standards (Ind ASs) notified by the Companies (Indian Accounting Standards) Rules, 2015 as amended, and as prescribed under Section 133 of the Companies Act, 2013. The Group has consolidated the financial statements of the Parent and Subsidiary Companies taking into consideration relevant adjustments.

3) Stock of black tea as on 30th June, 2026 has been valued at lower of cost, which is based on estimated cost of production and expenditure for the financial year ending 31st March, 2027, and net realisable value. Production and expenditure not being uniform throughout the year, stock valuation will be unrealistic if it is based on actual production and expenditure up to 30th June, 2026. The aforesaid method of valuation of stock is consistent with the accounting policy followed by the Group in earlier periods.

4) Value of green leaf produced in the Group's own tea estates is not ascertainable. Cost of materials consumed by the Parent company represents only cost of green leaf purchased from others.

5) The Parent Company is engaged in the business of cultivation, production and sale of black tea which is seasonal in nature and as such the results for the quarter ended 30th June, 2026 are not indicative of the results for the full financial year.

6) The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and unaudited published year-to-date figures up to the third quarter ended 31st December, 2025.

7) Operating segments have been identified as Tea, Paper Sacks, Flexible Laminates and Others (unallocated) taking into consideration the requirements of Ind AS 108, "Operating Segments".

8) In terms of an agreement dated 19th March, 2026, the Parent Company after fulfilling the statutory obligations of the Tea Board, on 5th June, 2026, withdrew the assignment and took possession of Aidaupukhuri Tea Factory situated at P.O. Aidau Sonari, District Charaideo, PIN - 785690 from Barooahs and Associates Pvt. Ltd. Consequently, all the assets and liabilities relating to the said tea factory were taken over by the Group and have been duly recognised in its books of account.

9) Previous year/ quarter's figures have been regrouped/ rearranged, wherever considered necessary.

For B & A Limited

Somnath Chatterjee
Managing Director
(DIN: 00172364)

Date: 8th August, 2026
Place: Kolkata

SALARPURIA & PARTNERS Chartered Accountants Kolkata

B & A LTD.

Barooahs
H P BAROOAH GROUP

BA

ANNEXURE II

Information as required under Regulation 30 - Part A of Para A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.: SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2023:

<u>Disclosure details in relation appointment of a Chief financial Officer (CFO)</u>

Sr.No	Particulars	Description
1	Name of the Chief Financial Officer (Key Managerial Personnel)	Mr. Raunak Barat
2	Reason for change	Appointment of Mr. Raunak Barat in the post of Chief Financial Officer (CFO) of the Company with effect from 01-11-2026
3	Date of Appointment	W.E.F 01-11-2026
4	Brief Profile (in case of appointment)	Mr. Raunak Barat is a finance professional with over eight years of experience in the areas of Accounts and Finance. He has completed CA (Final Group-1) and CS (Executive) and possesses sound knowledge and experience in accounting, finance, costing, taxation and statutory compliances. Over the course of his professional career, Mr. Barat has gained considerable experience in handling day-to-day business and commercial matters. He has also led and worked closely with teams and various audit professionals, providing him with practical exposure to financial, accounting and compliance-related functions.

B & A LIMITED
KOLKATA
700 016