



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

26th May, 2026

B&A/KOL/SEC/191

To,
The General Manager,
Department of Corporate Affairs
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Scrip Code No. 508136

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Outcome of the Board Meeting

Pursuant to Regulation 30 & 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), the Board of Directors in its meeting held on Tuesday, 26th May, 2026 held at 113, Park Street, 9th Floor, Kolkata – 700016 has inter alia considered and approved:

1. Approved the financial Results (on Standalone and Consolidated basis) of the Company for the quarter and year ended March 31, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard we enclose herewith the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026 along with Audit Reports issued by the Statutory Auditors of the Company.

2. Re-appointment of Mr. Dhruva Jyoti Dowerah (DIN: 07432518) as a Whole-time Director of the Company.

Based on the recommendation of the Nomination and Remuneration Committee, Mr. Dhruva Jyoti Dowerah (DIN: 07432518) has been reappointed as Whole-time Director of the Company for a further period of 3 (three) years, with effect from 12th August, 2026 to 11th August, 2029. Subject to the approval of the Shareholders of the Company.

Brief details, 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 03:30 PM and concluded at 05:50 PM.
Kindly take the same on record.

The intimation is also being available on the website of the Company at www.barooahs.com.

Yours faithfully,
For B & A Limited

Binita Pandey
Company Secretary & Compliance Officer
A41594
Encl: As stated above

Regd. Office : Vill : Gariahabi Grant, Charingia, Mouza-Khangia, Dist : Jorhat, Assam - 785 006, Tel : (0376) 2300580,

Gardens : ● GATOONGA ● SANGSUA ● SALKATHONI ● MOKRUNG ● MOHEEMA ● KUHUM ● NEW SAMAGURI ● SAMAGURI ● BARASALI



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 Report on the Quarterly and year-to-date audited Standalone Financial Results of the company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on Audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year-to-date Standalone Financial Results of B & A Limited ("the company") for the quarter and year ended March 31, 2026 (the "Statement"/ "Standalone Financial Results"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results :

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Standalone Financial Results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of





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Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results.

These quarterly Standalone Financial Results as well as the year-to-date Standalone Financial Results have been prepared on the basis of the interim Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation of these Standalone Financial Results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs that will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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Other Matters

1. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up-to nine months of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.
2. The Comparative Financial Information of the company for the corresponding quarter and year ended March 31, 2025 were audited by the predecessor auditor who had expressed an unmodified opinion vide their report dated May 24, 2025.
3. We have placed reliance on the reports given by the predecessor auditor for the purpose of our report on the Standalone Financial Results for the corresponding quarter and year ended March 31, 2025.

Our Opinion is not modified in respect of matters stated in other matters paragraph.

For Salarpuria & Partners

Chartered Accountants

Firm Registration No.302113E

Palash K. Dey

Chartered Accountant
Membership No.- 053991
Partner



UDIN: 26053991Q5BJ0H3259.

Place: Kolkata

Date: 26.05.2026

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

		(Rs. in Lac)				
Particulars	Three months ended 31.03.2026	Three months ended 31.12.2025	Three months ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025	
	Audited (Refer Note 5 below)	Unaudited	Audited (Refer Note 5 below)	Audited	Audited	
	I. Revenue from Operations	1,114.13	4,782.88	1,456.35	14,226.48	13,431.26
II. Other Income	284.49	37.44	1,284.79	517.97	1,562.05	
III. Total Income [I + II]	1,398.62	4,820.32	2,741.14	14,744.45	14,993.31	
IV. Expenses						
Cost of materials consumed	43.50	593.12	49.06	2,332.39	1,830.56	
Change in Inventories of Finished Goods	1,080.28	1,517.55	1,568.14	(165.09)	(125.82)	
Employee Benefit Expenses	1,417.36	2,050.67	1,550.52	8,271.18	8,418.95	
Finance Cost	164.14	153.77	130.14	658.93	579.23	
Depreciation and Amortization Expenses	167.98	102.61	13.10	472.34	402.11	
Other Expenses	486.90	1,071.92	553.00	3,904.47	3,836.43	
Total Expenses [IV]	3,360.16	5,489.64	3,863.96	15,474.22	14,941.46	
V. Profit / (Loss) before exceptional items and tax [III - IV]	(1,961.54)	(669.32)	(1,122.82)	(729.77)	51.85	
VI. Exceptional Items	-	-	-	-	-	
VII. Profit / (Loss) before tax [V + VI]	(1,961.54)	(669.32)	(1,122.82)	(729.77)	51.85	
VIII. Tax Expenses:						
(1) Current Tax	-	-	7.50	-	7.50	
(2) Deferred Tax	(66.37)	(2.21)	145.61	(109.56)	145.61	
(3) Tax Adjustment for earlier years	263.08	-	(67.62)	263.08	(298.61)	
IX. Profit / (Loss) for the period [VII - VIII]	(2,158.25)	(667.11)	(1,208.31)	(883.29)	197.35	
X. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	0.02	2.22	1.16	8.00	1.16	
(ii) Income tax relating to items that will not be reclassified to profit or loss.	(1.63)	(2.70)	0.40	(5.48)	0.40	
(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.]	(2,159.86)	(667.59)	(1,206.75)	(880.77)	198.91	
XII. Paid-up Equity Share Capital (Face Value Rs. 10/- each)	310.00	310.00	310.00	310.00	310.00	
XIII. Other Equity	-	-	-	7,314.08	8,194.85	
XIV. Earnings Per Share (of Rs. 10/- each) (Not annualised except for the year ended 31st March, 2026)						
(a) Basic (Rs.)	(69.62)	(21.52)	(38.98)	(28.49)	6.37	
(b) Diluted (Rs.)	(69.62)	(21.52)	(38.98)	(28.49)	6.37	

(Contd.)



B & A Limited**Standalone Statement of Assets and Liabilities as on 31st March, 2026**

(Rs. in Lac)

	As at	As at
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
<u>Non-Current Assets</u>		
Property, Plant & Equipment	8,861.80	9,088.77
Capital Work-in-Progress	1,623.54	949.04
Intangible Assets (Other than Goodwill)	13.56	29.68
Financial Assets :-		
(i) Investments	463.22	458.35
(ii) Other Financial Assets	1,147.11	908.04
Other Non-Current Assets	1,006.88	650.01
	13,116.11	12,083.89
<u>Current Assets</u>		
Inventories	987.16	778.32
Biological Assets (Other than Bearer Plants)	44.58	34.31
Financial Assets :-		
(i) Trade Receivables	116.23	161.86
(ii) Cash and Cash Equivalents	926.14	473.36
(iii) Bank Balances other than (ii) above	2,193.60	1,409.29
(iv) Other Financial Assets	463.86	401.27
Current Tax Assets (Net)	287.70	516.53
Other Current Assets	1,063.61	1,716.62
	6,082.88	5,491.56
TOTAL ASSETS	19,198.99	17,575.45
EQUITY AND LIABILITIES		
<u>Equity</u>		
Equity Share Capital	310.00	310.00
Other Equity	7,314.08	8,194.85
Total Equity	7,624.08	8,504.85
<u>Liabilities</u>		
<u>Non-Current Liabilities</u>		
Financial Liabilities :-		
Borrowings	1,798.83	1,618.19
Other Financial Liabilities	226.13	111.93
Provisions	75.11	176.11
Deferred Tax Liabilities (Net)	52.72	156.79
Other Non-Current Liabilities	60.11	64.32
	2,212.90	2,127.34
<u>Current Liabilities</u>		
Financial Liabilities :-		
(i) Borrowings	7,400.07	5,118.96
(ii) Trade Payables		
(a) Outstanding Dues of Micro & Small Enterprises	55.46	232.63
(b) Outstanding Dues of Creditors other than Micro & Small Enterprises	862.02	431.35
(iii) Other Financial Liabilities	479.51	536.40
Other Current Liabilities	27.95	189.78
Provisions	537.00	434.14
	9,362.01	6,943.26
Total Liabilities	11,574.91	9,070.60
TOTAL EQUITY AND LIABILITIES	19,198.99	17,575.45



(Contd.)

B & A Limited**Standalone Cash Flow Statement for the year ended 31st March, 2026**

(Rs. in Lac)

	For the year ended 31.03.2026	For the year ended 31.03.2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit before Tax	(729.77)	51.85
<u>Adjustments for :-</u>		
Depreciation and Amortization Expenses	472.34	402.11
Finance Cost	658.93	579.23
Interest Income	(311.22)	(204.20)
Dividend Income	(35.72)	(71.10)
Financial Guarantee Income	(20.71)	(15.05)
Liabilities no longer required written back	(55.06)	(6.30)
Provision for Gratuity no longer required	-	(1,105.34)
Provision for Doubtful Debts, Advances & Investments	1.97	-
Property, Plant & Equipment written off	44.09	-
(Profit) / Loss on sale of Property, Plant & Equipment	-	(0.69)
Operating Profit before Changes in Operating Assets & Liabilities	24.85	(369.49)
<u>Changes in Operating Assets & Liabilities :-</u>		
(Increase) / Decrease in Inventories	(208.85)	(116.45)
(Increase) / Decrease in Biological Assets (Other than Bearer Plants)	(10.27)	(23.54)
(Increase) / Decrease in Trade Receivables	45.43	13.67
(Increase) / Decrease in Other Non-Current & Current and Other Financial & Non-Financial Assets	(651.45)	(449.90)
(Increase) / Decrease in Other Non-Current & Current and Other Financial & Non-Financial Liabilities & Provisions	(104.00)	(319.71)
Increase / (Decrease) in Trade Payables	308.56	129.04
	(595.73)	(1,136.38)
Less : Taxes Paid (Net of Refund, if any)	34.25	(230.43)
Cash Generated from / (utilised in) Operating Activities (A)	(629.98)	(905.95)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment and Intangible Assets (including changes in CWIP)	(947.84)	(414.11)
Proceeds from sale of Property, Plant & Equipment	-	0.82
Advance for Capital Goods (net of Capitalisation)	(48.31)	-
Interest Received	311.49	204.20
Dividend Received	35.72	71.10
Financial Guarantee Income	20.71	15.05
Redemption of / (Investment in) Bank Deposits (Net)	(74.34)	(85.70)
Cash Generated from / (utilised in) Investing Activities (B)	(702.57)	(208.64)
C. Cash Flow from Financing Activities		
Proceeds / (Repayment) of Non-Current Borrowings	(130.40)	172.94
Term Loan taken	382.39	-
Proceeds / (Repayment) of Current Borrowings	2,209.76	1,935.06
Finance Cost	(658.93)	(579.23)
Amounts paid out of / (deposited in) Unpaid Dividend Bank Accounts	(17.49)	(18.59)
Cash Generated from / (utilised in) Financing Activities (C)	1,785.33	1,510.18
Net Increase/(Decrease) in Cash & Cash Equivalents [(A) + (B) + (C)]	452.78	395.59
Add : Cash & Cash Equivalents at the beginning of the period	473.36	77.77
Cash & Cash Equivalents at the end of the Period	926.14	473.36
Cash & Cash Equivalents comprise:		
Cash on Hand	15.57	18.59
Fixed Deposits with Bank having original maturity period of less than 3 months	500.00	-
Current Accounts	410.57	454.77
	926.14	473.36

(Contd.)



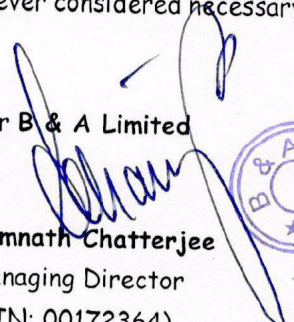


Notes to the Audited Standalone Financial Results:

- 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 26th May, 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) The Company has only one business segment of manufacture and sale of black tea.
- 4) Value of green leaf produced in the Company's own tea estates is not ascertainable. Cost of materials consumed represents cost of green leaf purchased from others.
- 5) The figures of the last quarter for the current year and for the previous year are the balancing figures between the audited figures in respect of the full financial year ended 31st March and unaudited published year-to-date figures up to the third quarter ended 31st December.
- 6) The Government of India has notified the Code of Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Code") with effect from 21st November, 2025 which consolidates 29 existing labour laws. The labour codes, amongst other things introduce changes including a uniform definition of wages. Final Rules are yet to be notified. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has assessed and accounted for these changes under "Employee Benefit Expenses" in the financial results for the three months and nine months period ended 31st December, 2025 amounting to Rs 1.19 Lacs towards additional gratuity as past service cost. This impact is due to revised definition of wages under Labour Codes. The Company continues to monitor the developments relating to the Implementation of the Labour Codes and will review the estimates as further clarifications and Rules are notified.
- 7) Previous year/ period's figures have been regrouped/ rearranged, wherever considered necessary.



For B & A Limited


Somnath Chatterjee
Managing Director
(DIN: 00172364)



Date: 26th May, 2026

Place: Kolkata



Salarpuria & Partners

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Independent Auditor's Report on the Quarterly and year-to-date audited Consolidated Financial Results of the company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying quarterly and year-to-date Consolidated Financial Results of B & A Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026 (the "Statement"/ "Consolidated Financial Results"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports on separate audited financial statements/ financial information of subsidiary entity audited by us, the Statement:

- i) Includes the annual financial results of the following entities:

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

- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.





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Basis for Opinion

We conducted our audit of the Consolidated Financial Results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results.

These quarterly Consolidated Financial Results as well as the year-to-date Consolidated Financial Results have been prepared on the basis of the interim Consolidated Financial Statements. The Holding Company's Board of Directors are responsible for the preparation of these Consolidated Financial Results that give a true and fair view of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in accordance with Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.





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Website : www.salarpuriajajodia.com
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs that will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information





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

of such entities included in the Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up-to nine months of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.
2. The Comparative Consolidated Financial Information of the company for the corresponding quarter and year ended March 31, 2025 were audited by the predecessor auditor who had expressed an unmodified opinion vide their report dated May 24, 2025.
3. We have placed reliance on the reports given by the predecessor auditor for the purpose of our report on the Consolidated Financial Results for the corresponding quarter and year ended March 31, 2025.

Our Opinion is not modified in respect of matters stated in other matters paragraph.

For Salarpuria & Partners

Chartered Accountants

Firm Registration No.302113E

Palash K. Dey

Chartered Accountant

Membership No.- 053991

Partner

UDIN: 26053991ILYJDV2233

Place: Kolkata

Date: 26.05.2026



B & A Limited

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



STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lac)

Particulars	Three months ended 31.03.2026	Three months ended 31.12.2025	Three months ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
	Audited (Refer Note 5 below)	Unaudited	Audited (Refer Note 5 below)	Audited	Audited
	I. Revenue from Operations	4,371.70	8,088.01	4,301.75	28,312.26
II. Other Income	221.28	53.40	1,277.44	491.22	1,602.54
III. Total Income [I + II]	4,592.98	8,141.41	5,579.19	28,803.48	28,037.58
IV. Expenses					
Cost of materials consumed	2,262.72	2,746.61	2,170.80	11,539.42	10,090.96
Purchase of Stock-in-Trade	0.53	14.83	-	15.36	-
Change in Inventories of Finished Goods and Work-in-Progress	818.18	1,516.96	1,254.60	(391.00)	(266.36)
Employee Benefit Expenses	1,879.51	2,550.26	1,941.39	10,082.17	9,996.11
Finance Cost	171.78	157.26	142.00	707.91	605.67
Depreciation and Amortization Expenses	226.55	157.69	62.08	687.39	591.27
Other Expenses	965.27	1,561.58	968.94	5,918.91	5,679.89
Total Expenses [IV]	6,324.54	8,705.19	6,539.81	28,560.16	26,697.54
V. Profit / (Loss) before exceptional items and tax [III - IV]	(1,731.56)	(563.78)	(960.62)	243.32	1,340.04
VI. Exceptional Items	-	-	-	-	-
VII. Profit / (Loss) before tax [V + VI]	(1,731.56)	(563.78)	(960.62)	243.32	1,340.04
VIII. Tax Expenses:					
(1) Current Tax	40.17	15.46	57.47	235.80	406.50
(2) Deferred Tax	(31.80)	(27.31)	129.66	(109.22)	129.66
(3) Tax Adjustment for earlier years	310.59	-	(67.62)	310.59	(298.61)
IX. Profit / (Loss) for the period [VII - VIII]	(2,050.52)	(551.93)	(1,080.13)	(193.85)	1,102.49
X. Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	7.09	16.97	(9.49)	24.93	(9.49)
(ii) Income tax relating to items that will not be reclassified to profit or loss.	(3.41)	(6.41)	3.08	(9.74)	3.08
(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.]	(2,046.84)	(541.37)	(1,086.54)	(178.66)	1,096.08
Attributable to:-					
Owners of the Parent	(2,078.30)	(576.02)	(1,122.14)	(382.44)	819.74
Non-Controlling Interest	31.46	34.65	35.60	203.78	276.34
Out of Total Comprehensive Income as above, Profit / (Loss) for the period attributable to:-					
Owners of the Parent	(2,080.48)	(584.49)	(1,117.99)	(394.04)	823.89
Non-Controlling Interest	29.96	32.56	37.86	200.19	278.60
Other Comprehensive Income for the period attributable to:-					
Owners of the Parent	2.18	8.47	(4.15)	11.60	(4.15)
Non-Controlling Interest	1.50	2.09	(2.26)	3.59	(2.26)
XII. Paid-up Equity Share Capital (Face Value Rs. 10/- each)	310.00	310.00	310.00	310.00	310.00
XIII. Other Equity	-	-	-	13,405.20	13,787.64
XIV. Earnings Per Equity Share (of Rs. 10/- each) (Not annualised except for the year ended 31st March, 2026)					
(a) Basic (Rs.)	(67.11)	(18.85)	(36.06)	(12.71)	26.58
(b) Diluted (Rs.)	(67.11)	(18.85)	(36.06)	(12.71)	26.58

Contd...



	As at	As at
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
<u>Non-Current Assets</u>		
Property, Plant & Equipment	12,994.87	11,688.82
Capital Work-in-Progress	1,930.79	1,458.63
Goodwill on Consolidation	66.38	66.38
Intangible Assets (Other than Goodwill)	24.47	42.79
Intangible Assets under development	18.00	17.00
Financial Assets :-		
(i) Investments	86.65	81.78
(ii) Other Financial Assets	1,209.36	983.35
Other Non-Current Assets	1,676.32	653.49
	18,006.84	14,992.24
<u>Current Assets</u>		
Inventories	5,385.96	4,244.74
Biological Assets (Other than Bearer Plants)	44.58	34.31
Financial Assets :-		
(i) Trade Receivables	2,885.28	2,278.79
(ii) Cash and Cash Equivalents	1,244.26	1,074.81
(iii) Bank Balances other than (ii) above	2,282.71	1,961.89
(iv) Other Financial Assets	472.94	408.53
Current Tax Assets (Net)	356.86	644.43
Other Current Assets	1,463.65	1,883.50
	14,136.24	12,531.00
TOTAL ASSETS	32,143.08	27,523.24
EQUITY AND LIABILITIES		
<u>Equity</u>		
Equity Share Capital	310.00	310.00
Other Equity	13,405.20	13,787.64
Equity Attributable to Owners of the Parent	13,715.20	14,097.64
Non-Controlling Interest	2,532.25	2,342.53
Total Equity	16,247.45	16,440.17
<u>Liabilities</u>		
<u>Non-Current Liabilities</u>		
<u>Financial Liabilities :-</u>		
Borrowings	2,874.04	1,618.19
Other Financial Liabilities	226.13	111.93
Provisions	191.30	288.99
Deferred Tax Liabilities (Net)	250.66	350.14
Other Non-Current Liabilities	60.11	64.32
	3,602.24	2,433.57
<u>Current Liabilities</u>		
<u>Financial Liabilities :-</u>		
(i) Borrowings	8,195.83	5,318.02
(ii) Trade Payables		
(a) Outstanding Dues of Micro & Small Enterprises	112.77	259.35
(b) Outstanding Dues of Creditors other than Micro & Small Enterprises	2,685.14	1,661.15
(iii) Other Financial Liabilities	510.79	545.78
Other Current Liabilities	101.37	295.43
Provisions	687.49	569.77
	12,293.39	8,649.50
Total Liabilities	15,895.63	11,083.07
TOTAL EQUITY AND LIABILITIES	32,143.08	27,523.24



B & A Limited**Consolidated Cash Flow Statement for the year ended 31st March, 2026**

(Rs. in Lac)

	For the year ended 31.03.2026	For the year ended 31.03.2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit before Tax	243.32	1,340.04
Adjustments for :-		
Depreciation and Amortization Expenses	687.39	591.27
Finance Cost	707.91	605.67
Interest Income	(339.25)	(257.59)
Liabilities no longer required written back	(84.49)	(6.35)
Provision for Gratuity no longer required	-	(1,105.34)
Provision for Doubtful Debts, Advances & Investments	41.10	133.30
Property, Plant & Equipment written off	44.09	-
(Profit) / Loss on sale of Property, Plant & Equipment	5.57	(0.69)
Unrealised Foreign Exchange Fluctuations (Gain) / Loss (Net)	14.45	(23.14)
	1,320.09	1,277.17
Changes in Operating Assets & Liabilities :-		
(Increase)/Decrease in Inventories	(1,141.22)	(950.14)
(Increase)/Decrease in Biological Assets (Other than Bearer Plants)	(10.27)	(23.54)
(Increase)/Decrease in Trade Receivables	(645.13)	(40.97)
(Increase) / Decrease in Other Non-Current & Current and Other Financial & Non-Financial Assets	(167.82)	(360.72)
(Increase) / Decrease in Other Non-Current & Current and Other Financial & Non-Financial Liabilities & Provisions	(79.23)	(215.79)
Increase/(Decrease) in Trade Payables	946.76	415.98
	223.18	101.99
Add/(Less) : Taxes Paid (Net of Refund, if any)	(258.82)	(180.93)
Cash Generated from / (utilised in) Operating Activities (A)	(35.64)	(78.94)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment and Intangible Assets (including changes in CWIP)	(2,504.34)	(1,119.72)
Proceeds from Sale of Property, Plant & Equipment	6.40	0.82
Advance for Capital Goods (net of Capitalisation)	(717.76)	16.25
Interest Received	329.92	257.59
Redemption of / (Investment in) Bank Deposits (Net)	(304.15)	432.58
Cash Generated from / (utilised in) Investing Activities (B)	(3,189.93)	(412.48)
C. Cash Flow from Financing Activities		
Proceeds / (Repayment) of Non-Current Borrowings	(130.40)	172.94
Term Loan taken	1,842.00	-
Proceeds / (Repayment) of Current Borrowings	2,422.06	1,858.48
Dividend Paid (to Non-Controlling Interest)	(14.06)	(28.11)
Amounts paid out of/(deposited in) Unpaid Dividend Bank Accounts	(16.67)	(19.97)
Finance Cost	(707.91)	(605.67)
Cash Generated from / (utilised in) Financing Activities (C)	3,395.02	1,377.67
Net Increase/(Decrease) in Cash & Cash Equivalents [(A) + (B) + (C)]	169.45	886.25
Add : Cash & Cash Equivalents at the beginning of the period	1,074.81	188.56
Cash & Cash Equivalents at the end of the Period	1,244.26	1,074.81
Cash & Cash Equivalents comprise:		
Cash on Hand	17.77	20.65
Fixed Deposits with Bank having original maturity period of less than 3 months	500.00	-
Current Accounts	726.49	1,054.16
	1,244.26	1,074.81



B & A Limited

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



SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs in Lac)					
Particulars	Three months ended 31.03.2026	Three months ended 31.12.2025	Three months ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
	Audited (Refer Note 5 below)	Unaudited	Audited (Refer Note 5 below)	Audited	Audited
1. Segment Revenue					
- Tea	1,119.30	4,782.48	1,456.35	14,220.79	13,424.94
- Paper Sacks	1,946.46	1,950.39	1,595.60	8,656.21	7,944.27
- Flexible Laminates	1,305.94	1,355.14	1,249.80	5,435.26	5,065.83
Total	4,371.70	8,088.01	4,301.75	28,312.26	26,435.04
2. Segment Results					
Profit / (Loss) before Tax and Finance Cost					
- Tea	(1,797.17)	(517.64)	(959.50)	(129.16)	570.24
- Paper Sacks	217.89	51.32	41.75	737.53	871.24
- Flexible Laminates	19.50	81.52	91.45	342.86	452.03
Total	(1,559.78)	(384.80)	(826.30)	951.23	1,893.51
Less: Finance Cost	171.78	157.26	142.00	707.91	605.67
Less: Unallocable expenditure net of income	-	21.72	(7.68)	-	(52.20)
Profit / (Loss) before Tax	(1,731.56)	(563.78)	(960.62)	243.32	1,340.04
3. Segment Assets (as at the end of the period)					
- Tea	18,492.49	19,044.30	16,682.35	18,492.49	16,682.35
- Paper Sacks	7,562.45	7,364.12	6,793.13	7,562.45	6,793.13
- Flexible Laminates	5,717.78	4,768.20	3,431.39	5,717.78	3,431.39
- Others (unallocated)	370.36	803.32	616.37	370.36	616.37
Total	32,143.08	31,979.94	27,523.24	32,143.08	27,523.24
4. Segment Liabilities (as at the end of the period)					
- Tea	11,476.85	10,174.58	8,845.25	11,476.85	8,845.25
- Paper Sacks	2,852.50	2,053.67	1,252.14	2,852.50	1,252.14
- Flexible Laminates	1,295.50	1,157.11	631.18	1,295.50	631.18
- Others (unallocated)	270.78	300.32	354.50	270.78	354.50
Total	15,895.63	13,685.68	11,083.07	15,895.63	11,083.07



Notes to the Audited 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 26th May, 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) Value of green leaf produced in the Group's own tea estates is not ascertainable. Cost of materials consumed by the Parent company represents cost of green leaf purchased from others.
- 4) 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".
- 5) The figures of the last quarter for the current year and for the previous year are the balancing figures between the audited figures in respect of the full financial year ended 31st March and unaudited published year-to-date figures up to the third quarter ended 31st December.
- 6) The Government of India has notified the Code of Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Code") with effect from 21st November, 2025 which consolidates 29 existing labour laws. The labour codes, amongst other things introduce changes including a uniform definition of wages. Final Rules are yet to be notified. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Group has assessed and accounted for these changes under "Employee Benefit Expenses" in the financial results for the three months and nine months period ended 31st December, 2025 amounting to Rs 6.51 Lacs towards additional gratuity as past service cost. This impact is due to revised definition of wages under Labour Codes. The Group continues to monitor the developments relating to the Implementation of the Labour Codes and will review the estimates as further clarifications and Rules are notified.
- 7) Previous year/ period's figures have been regrouped/ rearranged, wherever considered necessary.



Date: 26th May, 2026
Place: Kolkata

For B & A Limited


Somnath Chatterjee
Managing Director
(DIN: 00172364)





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

26th May, 2026

To,
The General Manager,
Department of Corporate Affairs
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Scrip Code No. 508136

Sub: Declaration with respect to Audit Report with un-modified opinion

Pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that the statutory auditors of the Company, M/s. Salarpuria & Partners, Chartered Accountants have not expressed any modified opinion(s) in their Audit Reports pertaining to the standalone and consolidated audited financial results of the Company for the financial year ended on 31st March 2026.

Yours faithfully,
For B & A Limited


Tapas Chatterjee
Chief Financial Officer



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

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:

Sr.No	Particulars	Description
1	Reason for Change	Re-appointment of Mr. Dhruba Jyoti Dowerah (DIN: 07432518) as a Whole-time Director of the Company, subject to the approval of the Shareholders of the Company.
2	Date of re-appointment & term of re-appointment	Re-appointment for further term of 3(three) years with effect from 12 th August, 2026 to 11 th August, 2029.
3	Brief Profile	Mr. Dhruba Jyoti Dowerah born on 1 st December 1968 holds a bachelor's degree in Agriculture and has been associate with the holding Company i.e., B & A Limited for over 30 years. He has worked in several capacities in B & A Limited like General Manager, Visiting Agent and later on promoted as President- Tea Division. Mr. Dowerah is in-charge of the gardens and factory operations of B & A Limited and is instrumental and driving force for the market leadership of the Tea Estates of the Company.
4	Disclosure of relationships between directors (in case of appointment of a director)	None of the Directors of the Company are inter-related to Mr. Dhruba Jyoti Dowerah
5	Information as required under BSE Circular Number LIST/COM/14/2018-19 dated June 30,2018	Mr. Dhruba Jyoti Dowerah is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.

Regd. Office : Vill : Gariahabi Grant, Charingia, Mouza-Khangia, Dist : Jorhat, Assam - 785 006, Tel : (0376) 2300580,

Gardens : ● GATOONGA ● SANGSUA ● SALKATHONI ● MOKRUNG ● MOHEEMA ● KUHUM ● NEW SAMAGURI ● SAMAGURI ● BARASALI