Barooahs
H P BAROOAH GROUP

BA

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

B&A/KOL/SEC/282

August 4, 2026

To
The General Manager
Department of Corporate Affairs
Bombay Stock Exchange
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai–400001

Dear Sir,

Scrip Code No. 508136

Sub: Submission of the Revised Scrutiniser's report on the Voting Results of the Annual General Meeting of the Company held on July 30, 2026.

With reference to the voting process and voting results, which concluded on July 30, 2026, the Company had submitted the voting results along with Scrutiniser's Report to the Bombay Stock Exchange on July 31, 2026.

This is to inform you that in the voting process, which concluded on July 30, 2026, due to misinterpretation of the order of injunction dated May 19, 2026 as extended on June 19, 2026 that the Company had inadvertently shown the voting in respect of a chunk of the Schedule Shares being 3,16,200 equity shares of the Company shown in the name of Sharmila Vijay Shetty. This Schedule Shares have been set out in plaint filed in T.S No.715 of 2026 before the Ld. 1st Civil Judge (Senior Division), Alipore.

However, the Company has subsequently taken legal opinion and based on the same, a Revised Scrutiniser's Report is now being submitted to revise the voting result which was inadvertently not correctly reflected in the Scrutiniser's Report dated July 31, 2026.

We have thus excluded the votes casted in respect of the said 3,16,200 shares in the Revised Report of the Scrutiniser which is enclosed herewith, in view of the order referred to above passed in Title Suit No.715 of 2026 (***Amerx Marketing Pvt. Ltd. v. Sharmila Vijay Shetty & Ors.***). Please thus find attached a Revised Scrutiniser's Report dated 4th August,2026 prepared

B & A LIMITED KOLKATA 700 016

by the Scrutiniser Mr. Tarun Chatterjee, Advocate reflecting the updated voting details. This intimation has also been uploaded on the Company's website.

Kindly take the Revised Report on record and inform all the concerned parties accordingly.

Yours Faithfully,

BINITA PANDEY Digitally signed by BINITA PANDEY Date: 2026.08.04 17:43:49 +05'30'

Binita Pandey
Company Secretary & Compliance Officer
B & A Limited
ACS 41594

Enc. As above.

B & A LIMITED KOLKATA 700 016

Tarun Chatterjee
M. Com, LLB, ACS
Advocate
Calcutta High Court

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REVISED

CONSOLIDATED SCRUTINIZER'S REPORT

[Pursuant to Sections 108 of the Companies Act, 2013 read with Rules 20 and 21(1) of the Companies (Management and Administration) Rules, 2014]

To
The Chairman of the 112th Annual General Meeting of
B & A Limited
(CIN: L01132AS1915PLC000200)
Registered Office: Gariahabi Grant, Charingia,
Jorhat- 785006, Assam

Sir,

1. I, Tarun Chatterjee, Advocate, has been appointed as a Scrutinizer by the Board of Directors of B & A Limited, (hereinafter referred as **"the Company")** at its meeting held on 26th May 2026, to scrutinize the remote e-voting and voting by ballot at the venue of the Annual General Meeting (**AGM**) of the Company in a fair and transparent manner as per the provisions of Section 108 of the Companies Act, 2013 read with Rules 20 and 21 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Rules, 2015 and Secretarial Standards on General Meeting, on the resolutions contained in the notice dated 26th May 2026 calling the AGM of the members of the Company to be held on Thursday, 30th July 2026 at 10:00 AM(IST), at the Auditorium of Kaziranga Golf Club Resort, Sangsua Tea Estate, P.O. Gatoonga, District Jorhat – 785616, Assam, and to give the Scrutinizer's Report to the Chairman of the Meeting.

2. After the declaration of vote by ballot by the Chairman of the meeting, the ballot box kept for voting was locked in the presence of the members present with due identification mark placed by me.

3. The locked ballot box was subsequently opened in the presence of following two witnesses not in the employment of the Company:
a.Mr. Bikash Das
b.Ms. Debjani Sen

4. The ballots were diligently scrutinized. The ballots were reconciled with the records maintained by the Registrar and Share Transfer Agent of the Company and the authorizations / proxies lodged with the Company.

5. The Company had also provided remote e-voting facility for its members as per the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 which remained open from Monday, 27th July 2026 at 10:00 AM (IST) and ended on Wednesday, 29th July 2026 at 5:00 PM (IST).

6. The votes cast were unblocked on 30th July 2026 at 10:58 AM, in the presence of two witnesses, viz., Mr. Bikash Das and Ms. Debjani Sen who are not in the employment of the Company.

7. The Management of the Company is responsible for ensuring the compliance with the requirements of the Companies Act, 2013 and Rules thereto relating to e-voting and voting by ballot at the AGM on the resolutions contained in the Notice dated 26th May 2026 of the AGM of the members of the Company.
My responsibility as a Scrutinizer of remote e-voting and voting by ballot is limited to prepare and submit the Scrutinizer's report of the votes casted "in favour" or "against" the resolutions by the members of the Company, as required under the Act.

8. Further to my report dated 31-07-2026, the Company by email has sent me the Order dated 19-05-2026 and 19-06-2026 of the ld. Civil Judge Senior Division, 1st Court, Alipore, South 24 Parganas **in Title Suit No.715 of 2026 (Amerx Marketing Pvt. Ltd. v. Sharmila Vijay Shetty & Ors.)** which restrained the voting rights of respondent no.1 (Sharmila Vijay Shetty) in respect of share held by her and declared in Form C dated 14-11-2025 and advised me to revise the report dated 31-07-2026 in terms of the order dated 19-05-2026 and 19-06-2026 of the ld. Civil Judge Senior Division . Accordingly, I have revised the Scrutinizer Report dated 31-07-2026 and issued this revised report dated 04-08-2026.

9. Based on the reports generated from CDSL's e-voting website www.evotingindia.com and vote casted by ballot at the AGM venue, which I have scrutinized, and considering the email received from the Company regarding the title suit no. 715 of 2026, the consolidated results of voting are reported as under:

<u>ORDINARY BUSINESS</u>

<u>Item No. 1 – Ordinary Resolution</u>

Adoption of the Audited Standalone Financial Statements and Audited Consolidated Financial Statements of the Company for the financial year ended 31st March 2026 together with the reports of the Directors and Auditors thereon.

"**RESOLVED THAT** the audited Standalone Financial Statement of the Company for the financial year ended 31st March 2026 and reports of the Board of Directors and Auditors thereon laid before the meeting, be and are hereby considered and adopted."

"**RESOLVED THAT** the audited Consolidated Financial Statement of the Company for the financial year ended 31st March 2026 and report of the Auditors thereon laid before the meeting, be and are hereby considered and adopted."

(I) Voted **in favour** of the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of invalid votes cast*
Ballot at AGM venue	13	175523	16.93
e-voting	48	861092	83.07
Total	**61**	**1036615**	**100.00**

(II) Voted **against** the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	0	0	0.00
e-voting	1	1*	0.00
Total	**1**	**1**	**0.00**

***Percentage of total votes cast (In favour + Against)**

Item No.2 – Ordinary Resolution

To reappoint Mr. Anjan Ghosh (DIN: 00655014), who retires by rotation and being eligible, offers himself for reappointment as a director.

"**RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Anjan Ghosh (DIN: 00655014), who retires by rotation at this meeting and being eligible has offered himself for reappointment, be and is hereby reappointed as Director of the Company, liable to retire by rotation."

(I) Voted **in favour** of the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	13	175523	16.93
e-voting	46	861086	83.07
Total	**59**	**1036609**	**100.00**

(II) Voted **against** the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	0	0	0.00
e-voting	3	7*	0.00
Total	**3**	**7**	**0.00**

***Percentage of total votes cast (In favour + Against)**

Item No. 3- Ordinary Resolution

To reappoint Mr. Rajkamal Bhuyan (DIN: 00946477), who retires by rotation and being eligible, offers himself for reappointment as a director

"**RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Raj Kamal Bhuyan (DIN: 00946477), who retires by rotation at this meeting and being eligible has offered himself for reappointment, be and is hereby reappointed as Director of the Company, liable to retire by rotation."

(I) Voted **in favour** of the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	13	175523	16.93
e-voting	47	861091	83.07
Total	**60**	**1036614**	**100.00**

(II) Voted **against** the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	0	0	0.00
e-voting	2	2*	0.00
Total	**2**	**2**	**0.00**

***Percentage of total votes cast (In favour + Against)**

SPECIAL BUSINESS

Item No. 4- Ordinary Resolution

To reappoint Mr. Dhruba Jyoti Dowerah (DIN: 07432518) as a Whole-time director designated as a Deputy Managing Director liable to retire by rotation.

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 152, 160, 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V thereto and the Rules framed thereunder [including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force], and pursuant to the provisions of the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company ('the Board'), consent of the Members be and is hereby accorded for the re-appointment of Mr. Dhruba Jyoti Dowerah as Whole Time Director designated as Deputy Managing Director of the Company, liable to retire by rotation, for a further period of 3 (three) years with effect from 12th August, 2026 to 11th August, 2029, on such terms and conditions including remuneration as approved by the Board and as set out in the Explanatory Statement annexed to the Notice convening this Annual General Meeting.

RESOLVED FURTHER THAT the Board be and is hereby authorised to alter, revise, vary or modify the terms and conditions of the said re-appointment and remuneration payable to the Whole Time Director during the tenure of his appointment, in such manner as may be agreed between the Board and Mr. Dhruba Jyoti Dowerah, subject to the provisions of the Companies Act, 2013 and other applicable laws for the time being in force.

RESOLVED FURTHER THAT the Board be and is hereby authorised, empowered and directed to do all such acts, deeds, matters and things as may be considered requisite, desirable, appropriate or necessary to give effect to this resolution and to authorise any Director or Key Managerial Personnel of the Company to sign and execute all such documents, papers, forms and writings as may be necessary or expedient in this regard."

(I) Voted in **favour** of the Resolution:

Manner of voting	**No. of members who voted**	**No. of votes cast by them**	**% of total number of valid votes cast***
Ballot at AGM venue	13	175523	16.93
e-voting	47	861091	83.07
Total	**60**	**1036614**	**100.00**

(II) Voted **against** the Resolution:

Manner of voting	**No. of members who voted**	**No. of votes cast by them**	**% of total number of valid votes cast***
Ballot at AGM venue	0	0	0.00
e-voting	2	2*	0.00
Total	**2**	**2**	**0.00**

***Percentage of total votes cast (In favour + Against)**

Item No. 5 – Ordinary Resolution

To ratify the remuneration of Cost Auditors for the financial year ending 31st March 2027

"**RESOLVED THAT** pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, the remuneration of Rs.1,00,000/- (Rupees One Lakh only), excluding applicable taxes and reimbursement of out-of-pocket expenses, as approved by the Board of Directors, be and is hereby ratified for payment to M/s. Mou Banerjee & Co., Cost Accountants (Registration No. 000266), appointed as the Cost Auditors of the Company for conducting the audit of the cost records relating to the tea business of the Company for the financial year ending 31st March, 2027.

RESOLVED FURTHER THAT the Board be and is hereby authorised, empowered and directed to do all such acts, deeds, matters and things as may be considered requisite, desirable, appropriate or necessary to give effect to the aforesaid resolution and to authorize any Director or Key Management Personnel to sign, seal, deliver all documents, applications, papers and deeds and perform all matters, acts or things and to take all such steps as may be necessary or desirable to give effect to this resolution."

(I) Voted in **favour** of the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	13	175523	16.93
e-voting	46	861091	83.07
Total	**59**	**1036609**	**100.00**

(II) Voted **against** the Resolution:

Manner of voting	No. of members who voted	No. of votes cast by them	% of total number of valid votes cast*
Ballot at AGM venue	0	0	0.00
e-voting	3	7*	0.00
Total	3	7	**0.00**

***Percentage of total votes cast (In favour + Against)**

Total Number of Ballots Rejected

Number of Ballots rejected	Number of Vote	Reason of Rejection
-	-	-

*** In view of the Order dated 19-05-2026 and 19-06-2026 of the ld. Civil Judge Senior Division, 1st Court, Alipore, South 24 Parganas in Title Suit No.715 of 2026 (Amerx Marketing Pvt. Ltd. v. Sharmila Vijay Shetty & Ors.) the vote cased electronically by Sharmila Vijay Shetty holding 3,16,200 shares in DPID IN 301151, Client ID 2642457 is not considered while computing the voting in favour and against the resolutions and percentage of the total valid vote.**

Note: All figures are rounded off to the two decimals.

10. Electronic records containing list of equity shareholders who vote "FOR" and "Against" for each resolution is handed over to the Company Secretary.

11. The Ballots and all other relevant records were sealed and handed over to the Company Secretary authorized by the Board for safe keeping.

Thanking you,
Yours faithfully

Tarun Chatterjee 4/08/2026

Tarun Chatterjee
Advocate (WB 2068)

Place: Kolkata
Date: 4th August, 2026