



B & A Limited

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Website : www.barooahs.com, CIN : L01132AS1915PLC000200

B&A/KOL/DDC/505

DATE: 21-12-2020

TO
THE GENERAL MANAGER,
DEPARTMENT OF CORPORATE SERVICES,
BSE LTD
25TH FLOOR, P. J. TOWERS
DALAL STREET, MUMBAI – 400001

DEAR SIR,

SUB: Disclosure of Related Party Transaction under Regulation 23(9) of
Securities and Exchange Board of India (Listing Obligation and Disclosure
Requirements) Regulations, 2015.

Scrip Code: 508136

Please find enclosed note on Related Party Transactions as on 30th September 2020 drawn
in accordance with the applicable Accounting Standards.

This is for your necessary information and records.

Yours faithfully

For B & A Limited

D. Chowdhury
Company Secretary

Encl: As above

B & A Limited

EXTRACT OF THE CONSOLIDATED FINANCIAL STATEMENT

THE SIX MONTH PERIOD ENDED 30TH SEPTEMBER 2000

THE SIX MONTH PERIOD ENDED 30TH SE

Related Party Disclosures on consolidated basis pursuant to

B & A Limited

Related Party Disclosures on consolidated basis pursuant to Regulation 23(9) of SEBI (Listing Obligation and Disclosures) Regulation, 2015 for the 6 months ended 30th September, 2020

2) Details of Transactions entered into with Related Parties

(a) Transactions during the period and balance at the end of the period with Associates

(Figures in Rs. Lakhs)

Particulars	6 months ended 30/09/2020	6 months ended 30/09/2019
<u>(i) Rent Received</u>		
Heritage North East Pvt Ltd.	1.00	1.00
<u>(ii) Boarding & Lodging Expenses incurred</u>		
Heritage North East Pvt Ltd.	0.43	-
<u>(iii) Net Balance outstanding at the end of the period [Dr. / (Cr.)]</u>		
Heritage North East Pvt Ltd.	15.76	20.57
Kaziranga Golf Club Pvt. Ltd.	6.47	7.96

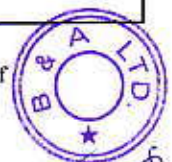
(b) Transactions during the period with Key Management Personnel

(Figures in Rs. Lakhs)

Particulars	6 months ended 30/09/2020	6 months ended 30/09/2019
<u>(i) Short Term Employee Benefits</u>		
Somnath Chatterjee	19.96	24.83
Debdip Chowdhury	5.15	6.26
Tapas Kumar Chatterjee	4.49	5.25
Goutamanshu Mukhopadhyay	2.44	3.44
<u>(ii) Post-Employment Benefits †</u>		
Somnath Chatterjee	0.94	0.94
Debdip Chowdhury	0.30	0.30
<u>(iii) Sitting Fees</u>		
Anuradha Farley	-	0.65
Robin Aidan Farley	0.60	0.30
Basant Kumar Goswami	3.05	1.10
Prabir Kumar Datta	-	0.70
Amit Chowdhuri	3.35	2.74
Anjan Ghosh	2.90	3.02
Bhramar Kumar Mahanta	1.20	0.60
Raj Kamal Bhuyian	1.40	1.00
Amit Kiran Deb	0.90	-
Himangshu Sekhar Das	1.20	-
Mou Mukherjee	1.60	-
<u>(iv) Dividends Paid</u>		
Anuradha Farley	-	0.05
Bhramar Kumar Mahanta	-	0.00*
Somnath Chatterjee	-	2.52
Tapas Kumar Chatterjee	-	0.00*
Gargi Barooah	-	0.01

† Post-Employment Benefits as above do not include amounts relating to defined benefit gratuity plan as actuarial valuation of gratuity plan is made for the Group as a whole.

* The figures are below the rounding off levels used in this statement.



B & A Limited

Related Party Disclosures on consolidated basis pursuant to Regulation 23(9) of SEBI (Listing Obligation and Disclosures) Regulation, 2015 for the 6 months ended 30th September, 2020

(c) Transactions during the period and balance at the end of the period with Other Related Parties

(Figures in Rs. Lakhs)

Particulars	6 months ended 30/09/2020	6 months ended 30/09/2019
(i) Purchase of Green Leaf from Buragohain Tea Company Ltd.	411.77	359.44
(ii) Sale of Packaging Materials to Assam Tea Brokers Pvt. Ltd.	0.67	-
(iii) Receipt of Services from		
(a) Barooahs & Associates Pvt. Ltd.	145.96	149.19
(b) Assam Tea Brokers Pvt. Ltd.	30.50	20.92
(iv) Reimbursement of Service Charges from Assam Tea Brokers Pvt. Ltd.	-	0.19
(v) Rent and Service Charges Received from		
(a) Barooahs & Associates Pvt. Ltd.	0.48	-
(b) Assam Tea Brokers Pvt. Ltd.	0.19	-
(vi) Net Balance outstanding at the end of period [Dr. / (Cr.)]		
(a) Buragohain Tea Company Ltd.	660.26	725.00
(b) Barooahs & Associates Pvt. Ltd.	458.45	435.52
(c) Hacienda Properties Pvt. Ltd.	25.47	25.47
(d) Assam Tea Brokers Pvt. Ltd.	370.44	117.12

(d) Transactions during the period with Persons holding 10% or more shares in the Company

(Figures in Rs. Lakhs)

Particulars	6 months ended 30/09/2020	6 months ended 30/09/2019
Dividends Paid		
(a) Late Hemendra Prasad Barooah	-	8.62
(b) Sharmila Shetty.	-	3.23

3) Terms and Conditions of transactions with related parties


The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions except transactions detailed at item (a)(i), (c)(iii)(a), (c)(iv) and (c)(v), where market rates are not readily available and necessary approvals were sought u/s 188 of the Companies Act, 2013. Outstanding balances at the end of the period are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables. For the 6 months ended 30th September, 2020 the Group (comprising of B & A Ltd and its subsidiary company B & A Packaging India Ltd.) has not recorded any impairment of receivables relating to amounts owed by Related Parties (corresponding period of previous year - Nil). This assessment is undertaken in each financial year after examining the financial position of the related party and the market in which the related party operates. There was no transaction during the 6 months ended 30th September, 2020 within the group which could be construed as material.

For B & A Ltd.


Tapas Kumar Chatterjee
Chief Financial Officer
DPL 02164067



For B & A Ltd.


Debdeep Chowdhury
Company Secretary
Membership No. : 15674

