



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/DDC/396

9th November 2024

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: Outcome of Board Meeting

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), the Board of Directors in its meeting held on Saturday, 9th November 2024 held at 113, Park Street, 9<sup>th</sup> Floor, Kolkata – 700016 has approved Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024 on Standalone and Consolidated basis along with limited review reports. A copy of the unaudited financial results along with Limited Review Reports by the Auditors on the said financial results are enclosed.

The meeting commenced at 02.30 PM and concluded at 04.00 PM.

700 016

Yours faithfully,

For B & A Limited

D. Chowdhury

Company Secretary

**Encl: As stated above** 

## Ghosal, Basu & Ray

Chartered Accountants

8/2 Kiron Sankar Roy Road, 2nd Floor, Room No. 28, Kolkata 700001 Telephones 98300 44934, 93317 92155, e-mail gbr1991@gmail.com

Independent Auditors' Limited Review Report on the Standalone Quarterly Unaudited Financial Results of B & A Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

## TO THE BOARD OF DIRECTORS OF B & A LIMITED

- 1. We have reviewed the accompanying statement of unaudited financial results of B & A LIMITED ("the Company") for the quarter ended 30th September, 2024 and the half-yearly financial results of the Company for the period from 1st April 2024 to 30th September 2024, 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), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 Ghosal, Basu & Ray

Chartered Accountants (FRN: 315080E)

Apratim Ray

Partner

(Membership No. 052204)

UDIN: 24052204BKEJJI6143

Place: Kolkata

Date: 9th November, 2024

Regd. Office : Indu Bhawan, Mahatma Gandhi Road, Jorhat - 785 001
CIN : L01132A51915PLC000200, Email : cosect@barooahs.in, Website : www.barooahs.com



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

	(Rs. in Lac)							
	Particulars	Three months ended 30.09.2024	Three months ended 30.06.2024	Three months ended 30.09.2023	Six months ended 30.09.2024	Six months ended 30.09.2023	Year ended 31.03.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
i.	Revenue from Operations	6,162.14	1,616.68	6,630.61	7,778.82	8,979.52	16,202.36	
II.	Other Income	150.97	57.86	671.11	208.83	698.35	887.14	
III.	Total Income [I + II]	6,313.11	1,674.54	7,301.72	7,987.65	9,677.87	17,089.50	
EV.	Expenses					**	77	
	Cost of materials consumed	748.66	497.57	1,792.63	1,246.23	2,908.41	3,888.29	
	Change in Inventories of Finished Goods	(910.34)	(1,274.39)	(475.37)	(2,184.73)	(1,525.70)	255.05	
	Employee Benefit Expenses	2,644.88	2,139.84	2,108.36	4,784.72	4,075.05	7,574.06	
	Finance Cost	151.21	155.29	86.65	306.50	209.13	375.88	
	Depreciation and Amortization Expenses	129.67	129.67	92.02	259.34	177.28	328.30	
	Other Expenses	1,151.37	884.95	1,417.86	2,036.32	2,441.46	4,360.27	
	Total Expenses [IV]	3,915.45	2,532.93	5,022.15	6,448.38	8,285.63	16,781.85	
V.	Profit / (Loss) before exceptional items and tax [III - IV]	2,397.66	(858.39)	2,279.57	1,539.27	1,392.24	307.65	
VI.	Exceptional Items		-				-	
VII.	Profit / (Loss) before tax [V + VI]	2,397.66	(858.39)	2,279.57	1,539.27	1,392.24	307.65	
VIII	Tax Expenses:			CONTRACTOR OF THE				
	(1) Current Tax						100.00	
	(2) Deferred Tax				-		(48.84	
IX.	Profit / (Loss) for the period [ VII - VIII]	2,397.66	(858.39)	2,279.57	1,539.27	1,392.24	256.49	
X.	Other Comprehensive Income							
	(A) (i) Items that will not be reclassified to profit or loss		-	and the second	-		(67.00	
	(ii) Income tax relating to items that will not be reclassified to profit or loss.						20.75	
	(iii) Adjustment of income tax in respect of earlier years	49.64	181.35		230.99	-	48.41	
	(B) (i) I tems that will be reclassified to profit or loss	-	-			-		
	<ul><li>(ii) Income tax relating to items that will be reclassified to profit or loss.</li></ul>		-		-			
XI.	Total Comprehensive Income tor the period [IX + X]  [Comprising of Profit / (Loss) and Other Comprehensive Income for	2,447.30	(677.04)	2,279.57	1,770.26	1,392.24	258.65	
,	the period.]	310.00	310.00	310.00	310.00	310.00	310.00	
X. XI.	Paid-up Equity Share Capital (Face Value Rs. 10/- each) Reserves excluding Revaluation Reserves	310.00	310.00	310.00	310.00	310.00	7,922.47	
			-				1,922.41	
XII		77.34	(27.69)	73.53	40.4E	44.01	6 27	
	(a) Basic (Rs.) (b) Diluted (Rs.)	77.34	(27.69)		49.65 49.65	44.91 44.91	8.27 8.27	
	(b) Diluted (KS.)	17.34	(27.69)	73.53	49.00	44.91	8.27	





## Standalone Statement of Assets and Liabilities

as on 30<sup>th</sup> September, 2024



(Rs. in Lac)

	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
SSETS		
Non-Current Assets		95/98/45/65/52/65
Property, Plant & Equipment	No.	9,139.38
Capital Work-in-Progress		868.97
Intangible Assets (Other than Goodwill)	77.5 (47.75)	47.26
Investment in Subsidiary	376.57	376.57
Financial Assets:-	W-7 (1988)	
(i) Investments		10.6
(ii) Other Financial Assets	30.09.2024 Unaudited  9,162.60 879.16 37.63 376.57  10.65 250.89 567.07 11,284.57  2,631.16 154.06  1,633.58 150.52 1,956.44 230.16 92.98 542.23 1,586.34 8,977.47  TOTAL ASSETS 20,262.04  Total Equity 10,010.11  Total Equity 1,686.01 1,989.82 11.58 64.80 3,752.21  4,882.22  rprises an Micro & Small Enterprises 299.71 239.68 6,499.72	265.58
Other Non-Current Assets		555,2
	11,284.57	11,263.6
Current Assets	0.404.44	
Inventories	Charles and the same of the sa	585.6
Biological Assets (Other than Bearer Plants)	154.06	10.7
Financial Assets:-	1 (22 50	474.0
(i) Trade Receivables	The second second	174.34
(ii) Cash and Cash Equivalents		77.7
(iii) Bank Balances other than (ii) above		1,897.0
(iv) Loans		241.2
(v) Other Financial Assets	and the second s	77.7
Current Tax Assets (Net)	AN TANKED BALANCE IN	455.8
Other Current Assets		1,592.7
	8,977.47	5,113.2
TOTAL ASSETS	20,262.04	16,376.86
Equity  Equity Share Capital  Other Equity  Total Equity	9,700.11	310.00 7,929.88 8,239.89
<u>Liabilities</u>		
Non-Current Liabilities		
Financial Liabilities:-		
Borrowings		1,445.2
Provisions	9	1,697.7
Deferred Tax Liabilities (Net)		11.5
Other Non-Current Liabilities		65.2
	3,752.21	3,219.8
Current Liabilities		
Financial Liabilities:-		
(i) Borrowings	4 992 22	3,183.9
(ii) Trade Payables	4,002.22	3,103.9
(a) Outstanding Dues of Micro & Small Enterprises	200.71	201.3
		292.4
(h) Outstanding Duce of Conditions other than Micro & Small Enterprises		826.0
(b) Outstanding Dues of Creditors other than Micro & Small Enterprises	091,14	115.0
(iii) Other Financial Liabilities		
(iii) Other Financial Liabilities Provisions	220 (2	200.2
(iii) Other Financial Liabilities	239.68	545,040,050,050
(iii) Other Financial Liabilities Provisions		54,134,0,134,0
(iii) Other Financial Liabilities Provisions Other Current Liabilities		298.3 4,917.1 8,137.0





### Standalone Cash Flow Statement

for the six months ended 30th September, 2024



		(Rs. in Lac)
	For the six	For the six
	months ended	months ended
	30.09.2024	30.09.2023
	Unaudited	Unaudited
A. Cash Flow from Operating Activities	- Ciliadairea	- Ciliadii G
Profit before Tax	1,539,27	1,392.24
Adjustments for :-	1,555.27	1,070.01
Depreciation and Amortization Expenses	259.34	177,28
	306.50	209.13
Finance Cost (considered in Financing Activities)	Saconsecti	Market State of the State of th
Interest Income (considered in Investing Activities)	(109.38)	(52.21)
Dividend Income (considered in Investing Activities)	(71.10)	(53.32)
(Profit) / Loss on Sale of Property, Plant & Equipment	(0.34)	(578.93)
Construction	1,924.29	1,094.19
Changes in Operating Assets & Liabilities :-		
(Increase)/Decrease in Inventories	(2,045.47)	(1,394.06)
(Increase)/Decrease in Biological Assets (Other than Bearer Plants)	(143.29)	(54.91)
(Increase)/Decrease in Trade Receivables	(1,459.25)	(1,243.95)
(Increase)/Decrease in Current Loans	11.10	14.65
(Increase)/Decrease in Current Other Financial Assets	(15.24)	(36.63)
(Increase)/Decrease in Other Current Assets	6.43	51,90
(Increase)/Decrease in Other Non-Current Assets	(11.82)	51,40
(Increase)/Decrease in Non-Current Other Financial Assets	,	
(Security Deposits)		(7.33)
Increase/(Decrease) in Non-Current Provisions	292.08	190.31
Increase/(Decrease) in Other Non-Current Liabilities	(0.47)	(0.47)
	192.90	101.56
Increase/(Decrease) in Trade Payables	DARRIE AGGREGATION	
Increase/(Decrease) in Current Other Financial Liabilities	(134.96)	477.61
Increase/(Decrease) in Other Current Liabilities	(58.65)	(19.29)
Increase/(Decrease) in Current Provisions	(115.07)	
	(1,557.42)	(775.02)
Add/(Less): Income Tax Paid (Net of Refund, if any)	144.61	(44.93)
Cash Generated from / (utilised in) Operating Activities (A)	(1,412.81)	(819.95)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment and Intangible Assets	(000 44)	
(including changes in CWIP)	(283.11)	(111.82)
Proceeds from Sale of Property, Plant & Equipment	0.34	600.00
Interest Income	109.38	52,21
Dividend Income	71.10	53.32
Redemption of / (Investment in) Non-Current Bank Deposits	14.68	(40.23)
Redemption of / (Investment in) Current Bank Deposits	(59.41)	(572.63)
Cash Generated from / (utilised in) Investing Activities (B)	(147.02)	(19.15)
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Non-Current Borrowings	240.76	(96.67)
Finance Cost	(306.50)	(209.13)
Dividend Paid	-	(15.50)
Amounts paid out of/(deposited in) Unpaid Dividend Bank Accounts	-	(14.24)
Cash Generated from / (utilised in) Financing Activities (C)	(65.74)	(335.54)
W		
Net Increase/(Decrease) in Cash & Cash Equivalents [(A) + (B) + (C)]	(1 425 57)	(1 174 64)
	(1,625.57)	
Add : Cash & Cash Equivalents at the beginning of the period	(3,106.13)	(1,736.84)
Cash & Cash Equivalents at the end of the Period		
(Refer Note Below)	(4,731.70)	(2,911.48)
NAME		
Note:-	77.77	04.30
Cash & Cash Equivalent as per Balance Sheet at the beginning of the period	77.77	84.39
Less: Current Borrowings as per Balance Sheet at the beginning of the period	(3,183.90)	(1,821.23)
	(3,106.13)	(1,736.84)
Cash & Cash Equivalents at the beginning of the period as per Cash Flow Statement		
	150.52	149 57
Cash & Cash Equivalent as per Balance Sheet at the end of the period	150.52	148.57
	150.52 (4,882.22) (4,731.70)	(3,060.05)







#### Notes: -

- 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 9<sup>th</sup> November, 2024.
- 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 30<sup>th</sup> September, 2024 has been valued at lower of cost, which is based on estimated cost of production and expenditure for the financial year ending 31<sup>st</sup> March, 2025, 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 30<sup>th</sup> September, 2024. The aforesaid method of valuation of stock is consistent with the accounting policy followed by the Company in earlier years for the purpose of publishing quarterly results. Valuation of stock of tea at the end of the financial year will be as per the applicable Indian Accounting Standard(s).
- 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 and six month ended 30<sup>th</sup> September, 2024 are not indicative of the results for the full financial year.
- 6) Tax expense, including current tax and deferred tax, if any, is recognised at the end of the financial year.
- 7) Liability on account of defined benefit obligation has been provided on estimated basis. Actuarial valuation of defined benefit obligation will be made at the end of the financial year and actuarial gain / loss, if any, will be recognised at that time.
- 8) Measurement of fair value of investment in equity shares will be carried out at the end of the financial year, when the extent of impairment or enhancement, if any, will be ascertained.
- 9) The Company has only one business segment of manufacture and sale of black tea.
- 10) Previous year's figures have been rearranged wherever considered necessary.

In terms of our report of even date

For Ghosal, Basu & Ray Chartered Accountants

FRN - 315080E

Apratim Ray

Partner

Memb. No. 052204

Date: - 9th November 2024

Place:- Kolkata

For B & A Limited

Somnath Chatterjee

Managing Director

DIN: 00172364

### Ghosal, Basu & Ray

Chartered Accountants

8/2 Kiron Sankar Roy Road, 2nd Floor, Room No. 28, Kolkata 700001 Telephones 98300 44934, 93317 92155, e-mail gbr1991@gmail.com

Independent Auditors' Limited Review Report on Consolidated Unaudited Quarterly Financial Results of B & A Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

# TO THE BOARD OF DIRECTORS OF B & A LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of **B & A Limited** ("the Holding Company") and its subsidiary (the Holding Company and subsidiary together referred to as "the Group") and its share in the net profit after tax and total comprehensive income for the quarter ended 30th September, 2024 and for the period from 1st April 2024 to 30th September, 2024, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019. Attention is drawn to the fact that the consolidated figures for the previous quarter ended 30th June, 2024 and the corresponding period from 1st April 2023 to 30th September, 2023, as reported in these financial results, have been approved by the Holding Company's Board of Directors, and have been subjected to review by us.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, 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. 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the subsidiary B & A Packaging India Limited.
- 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 Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. Our conclusion on the Statement is not modified in respect of the above matter.

For Ghosal, Basu & Ray

Chartered Accountants (FRN: 315080E)

. All

Partner

(Membership No. 052204)

UDIN: 24052204BKEJJH6267

Place: Kolkata

Date: 9th November, 2024

Regd. Office: Indu Bhawan, Mahatma Gandhi Road, Jorhat - 785 001 CIN: L01132AS1915PLC000200, Email: cosect@barooahs.in, Website: www.barooahs.com



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

	Particulars	Three months ended 30.09.2024	Three months ended 30.06.2024	Three months ended 30.09.2023	Six months ended 30,09,2024	Six months ended 30.09.2023	Year ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	9,738.24	5,051.26	10,181.46	14,789.50	15,614.06	29,011.20
II.	Other Income	105.17	95.60	634.35	200.77	694.05	926.92
III.	Total Income [I + II]	9,843.41	5,146.86	10,815.81	14,990.27	16,308.11	29,938.12
IV.	Expenses				1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,000.11	29,930.12
	Cost of materials consumed	2,958.48	2,549.11	4,007.53	5,507.59	7,302.89	12,071.98
	Change in Inventories of Finished Goods and Work-in-Progress	(884.93)	(1,219.69)	(559.25)	(2,104.62)	(1,591.63)	202.52
	Employee Benefit Expenses	3,036.06	2,490.00	2,439.89	5,526.06	4,704.18	8.993.08
	Finance Cost	153.47	166.10	106.33	319.57	273.05	453.58
	Depreciation and Amortization Expenses	176.35	175.82	137.33	352.17	268.72	514.18
	Other Expenses	1,655.34	1,357.60	1,823.13	3,012.94	3,166.41	5,990.59
	Total Expenses [IV]		5,518,94	7,954.96	12,613.71	14,123.62	28,225.93
V.	Profit / (Loss) before exceptional items and tax [III - IV]	2,748.64	(372.08)	2,860.85	2,376.56		
VI.	Exceptional Items	0.91	(3.20)	1,29		2,184.49	1,712.19
VII.	Profit / (Loss) before tax [ V + VI ]	2,749.55			(2.29)	0.56	3.58
VIII.	Tax Expenses:		(375.28)	2,862.14	2,374.27	2,185.05	1,715.77
	(1) Current Tax	122.93	141.77	185.00	264.70	246.23	470.00
	(2) Deferred Tax		2000	-	-	-	(102.48)
IX.	Profit / (Loss) for the period [VII - VIII]	2,626.62	(517.05)	2,677.14	2,109.57	1,938.82	1,348.25
X.	Other Comprehensive Income						
	(A) (i) I tems that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss.		-			-	(76.02) 23.38
	(iii) Adjustment of income tax in respect of earlier years (B) (i) Items that will be reclassified to profit or loss	49.64	181.35		230.99		48.41
	(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.]	2,676.26	(335.70)	2,677.14	2,340.56	1,938.82	1,344.02
	Attributable to:-	The second					
	Owners of the Parent	2,591.47	(433.49)	2,549,53	2,157.98	1,768.98	1,021.41
	Non-Controlling Interest	84.79	97.79	127.61	182.58	169.84	322.61
	Out of Total Comprehensive Income as above, Profit / (Loss) for the period attributable to:-					107.0	36.2.01
	Owners of the Parent	2,541.83	(614.84)	2,549.53	1,926.99	1,768.98	1,023.83
	Non-Controlling Interest	84.79	97.79	127.61	182.58	169.84	324.42
	Other Comprehensive Income for the period attributable to:- Owners of the Parent	49.64	181.35		230.99		(2.42)
	Non-Controlling Interest				200.55		(1.81)
XII.	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	310.00	310.00	310.00	310.00	310.00	310.00
XIII. XIV.	Reserves excluding Revaluation Reserves Earnings Per Share (of Rs. 10/- each)	•	-			-	12,894.44
	(a) Basic (Rs.)	81.99	(19.83)	82.24	62.16	57.06	33.03
	(b) Diluted (Rs.)	81.99	(19.83)	82,24	62.16	57.06	33.03





## Consolidated Statement of Assets and Liabilities

as on 30<sup>th</sup> September, 2024



(Rs. in Lac)

		(Rs. in Lac
	As at	As at
	30.09.2024	31.03.2024
COTTO	Unaudited	Audited
SSETS Non-Granut Assets		
Non-Current Assets Property, Plant & Equipment		
Capital Work-in-Progress	11,610.54	11,611.70
Goodwill on Consolidation	1,036.16	1,004.28
Intangible Assets (Other than Goodwill)	66.38	66.38
Financial Assets:	52.02	62.94
(i) Investments	10.45	
(ii) Other Financial Assets	10.65	10.65
Other Non-Current Assets	308.51	317.1
Other Non-Current Assers	554.30	542.48
Current Assets	13,638.56	13,615.54
Inventories	5,529.68	3,218.42
Biological Assets (Other than Bearer Plants)	154.06	10.77
Financial Assets:-	151.00	10.77
(i) Trade Receivables	4,275.18	2,389.48
(ii) Cash and Cash Equivalents	782.13	188.56
(iii) Bank Balances other than (ii) above	2,884.71	2,966.53
(iv) Loans	234.91	246.78
(v) Other Financial Assets	121.95	86.56
Current Tax Assets (Net)	629.95	571.40
Other Current Assets	2,065.73	1,924.92
	16,678.30	11,603.42
		11,000.12
TOTAL ASSETS	30,316.86	25,218.96
Equity Share Capital Other Equity Equity Attributable to Owners of the Parent	310.00 15,063.13 15,373.13	310.00 12,901.82 13,211.82
Non-Controlling Interest	2,248.76	2,094.30
Total Equity	17,621.89	15,306.12
Liabilities		
Non-Current Liabilities		
Financial Liabilities :-		
Borrowings	1,686.01	1,445.25
Provisions	2,104.86	1,800.97
Deferred Tax Liabilities (Net)	223.57	223.57
Other Non-Current Liabilities	64.80	65.26
	4,079.24	3,535.05
Current Liabilities		
Financial Liabilities:-		
(i) Borrowings	5,311.37	3,459.54
(ii) Trade Payables		
(a) Outstanding Dues of Micro & Small Enterprises	264.04	207.72
(b) Outstanding Dues of Creditors other than Micro & Small Enterprises	1,709.13	1,079.03
(iii) Other Financial Liabilities	901.22	1,080.14
Other Current Liabilities	337.07	395.82
Provisions	92.90	155.54
	8,615.73	6,377.79
Total Liabilities	12,694.97	9,912.84
Total Liabilities  TOTAL EQUITY AND LIABILITIES	12,694.97 30,316.86	9,912.84



Cash Flow from Operating Activities   Profit before Tax   4,374.27   2,185/.		For the six	(Rs. in Lo
Cash Flow from Operating Activities   Profit before Tox   Adjustments for 1:   Depreciation and Amortization Expenses   332.17   268.   339.57   273.   319.57   319.57		months ended	months ende
Cash Flow From Operating Activities   Profit before Tax   Adjustments for :-			
Adjustments for	A. Cash Flow from Operating Activities	Olladariea	Ondudited
Depreciation and Amerization Expenses	Profit before Tax	2,374.27	2,185.0
Finance Cost (considered in Financing Activities)   319.57   273.1	Adjustments for :-		
Interest Income (considered in Investing Activities) (Profif) Loss on Sole of Property, Plant & Equipment (0.34) (93). Liabilities no longer required written back (0.02) (1.459) (20). (20). (20). (21). (21). (22). (22). (23). (23). (23). (24). (25). (26).		352.17	268.7
(0.34) (0.34)	Finance Cost (considered in Financing Activities)	319.57	273.0
Liabilities no longer required written back  Effect of Exchange Rate changes (considered in Financing Activities)  Changes in Operating Assets & Liabilities:  (Increase)/Decrease in Biological Assets (Other than Bearer Plants)  (Increase)/Decrease in Biological Assets (Other than Bearer Plants)  (Increase)/Decrease in Trade Receivables  (Increase)/Decrease in Current Lonas  (Increase)/Decrease in Current Lonas  (Increase)/Decrease in Current Lonas  (Increase)/Decrease in Current Charer Financial Assets  (Increase)/Decrease in Other Current Assets  (Increase)/Decrease in Other Non-Current Assets  (Increase)/Decrease in Non-Current Provisions  (Security Deposits)  Increase/(Decrease) in Other Non-Current Liabilities  (Security Deposits)  Increase/(Decrease) in Other Non-Current Liabilities  Increase/(Decrease) in Current Other Financial Liabilities  Increase/(Decrease) in Current Other Financial Liabilities  Increase/(Decrease) in Current Provisions  (62.64)  Less: Income Tax Paid (Net of Refund, if any)  Cash Generated from / (utilised in) Operating Activities (A)  Cash Flow from Investing Activities  Purchase of Property, Plant & Equipment  Advance for purchase of Capital Goods  Interest Income  Redemption of / (Investment in) Non-Current Bank Deposits  Redemption of / (Investment in) Non-Current Bank Deposits  Cash Flow from Financing Activities  Increase/(Decrease) in Current Borrowings  Finance Cost  Dividend Paid (including dividend to Non-Controlling Interest)  Cash Flow from Financing Activities  Cash Generated from / (utilised in) Investing Activities (B)  (412.86)  (416.  Cash Flow from Financing Activities  Amounts paid out of //(deposited in) Marginal Deposits  Cash Generated from / (utilised in) Financing Activities (C)  (42.70)  (42.70)  (42.70)  (42.70)  (42.70)  (43.70)  (43.70)  (43.70)  (43.70)  (43.70)  (43.70)  (43.70)  (43.70)  (43.70)  (43.70)  (4		(140.04)	(54.0
Cash	(Profit)/Loss on Sale of Property, Plant & Equipment	(0.34)	(581.4
Changes in Operating Assets & Liabilities :-		(0.02)	(0.5
Cances in Operating Assets & Liabilities :-	Effect of Exchange Rate changes (considered in Financing Activities)		(20.1
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Amounts paid out of/(deposited in) Marginal Deposit Accounts  Cash Generated from / (utilised in) Financing Activities (C)  Let Increase/(Decrease) in Cash & Cash Equivalents  (A) + (B) + (C) ]  (A) + (B) + (C) ]  (Cash & Cash Equivalents at the beginning of the period  Refer Note Below)  (Cash & Cash Equivalents at the end of the Period  (Refer Note Below)  (A,529.24)  (A,52		12272	
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dd: Cash & Cash Equivalents at the beginning of the period  Refer Note Below)  (2,392:  Cash & Cash Equivalents at the end of the Period  (Refer Note Below)  (4,529.24)  (2,998.3  Refer Note Below)  (3,270.98)  (3,459.54)  (2,785.5  Refer Note Below)  (4,529.24)  (2,998.3  Refer Note Below)  (4,529.24)  (2,998.3  Refer Note Below)  (3,270.98)  (3,459.54)  (3,270.98)  (3,270.98)  (2,392.7  Refer Note Below)  (4,529.24)  (2,998.3  Refer Note Below)  (3,270.98)  (3,459.54)  (3,270.98)  (3,270.98)  (3,270.98)  (3,270.98)  (3,270.98)  (3,370.	(A) + (B) + (C) ]	(1,258,26)	(605.5
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ess: Current Borrowings as per Balance Sheet at the end of the period (5,311.37) (3,454.2	ash & Cash Faujvalent as per Balance Sheet at the end of the period	782 12	455.0
		3.2	10+300
ash & Cash Fauivalents at the end of the year as per Cash Flow Statement (4 520 24)	ess : current Borrowings as per Balance Sheet at the end of the period	(5,311.37)	(3,454.2
MOULT THOU SHIP WINDOWS ME WIN VIN VIN TOUR US DEL QUART FOR JUST FRIEND 1 18 17 9 7811 17 OUR	ash & Cash Equivalents at the end of the year as per Cash Flow Statement	(4,529.24)	(2,998.3



Regd. Office: Indu Bhawan, Mahatma Gandhi Road, Jorhat - 785 001 CIN: L01132AS1915PLC000200, Email: cosect@barooahs.in, Website: www.barooahs.com



## SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Particulars	Three months ended 30.09.2024 Unaudited	Three months ended 30.06.2024 Unaudited	Three months ended 30.09.2023 Unaudited	Six months ended 30.09.2024 Unaudited	Six months ended 30.09.2023 Unaudited	(Rs. in Lac Year ended 31.03.2024 Audited
1. Segment Revenue						
- Teg	6,156,05	1,616,68	6,630,61	7,772,73	8,979,52	16,202.36
- Packaging	3,582.19	3,434.58	3,550.85	7,016.77	6,634.54	12,808.84
Total	9,738.24	5,051.26	10,181.46	14,789.50	15,614.06	29,011.20
2. Segment Results Profit / (Loss) before Tax and Finance						
Cost	24/240	(707.31)	2.309.92	1,755,18	1,570.12	616.99
- Tea	2,462.49 440.53	(707.31) 498.13	658.55	938.66	887.98	
- Packaging	11.75 (1.75)	2.5)(表面的)		880.045.0800.0000		1,552.36 2,169.35
Land Finance Cost	2,903.02	(209.18)	2,968.47	2,693.84	2,458.10	2,169.33
Less : Finance Cost - Tea	151.21	155.29	86.65	306.50	209.13	375.88
- 1ea - Packaging	2.26	10.81	19.68	13.07	63.92	77.70
- Fackaging	153.47	166.10	106.33	319.57	273.05	453.58
Profit / (Loss) before Tax	155,47	01,001	100.55	317.37	275.05	455.50
- Tea	2,311,28	(862.60)	2,223,27	1,448.68	1,360.99	241.11
- Packaging	438.27	487.32	638.87	925.59	824.06	1,474.66
- rackaging	2,749.55	(375,28)	2,862.14	2,374.27	2,185.05	1,715.77
3. Segment Assets (as at the end of the period)  - Tea  - Packaging  Total	19,930.08 10,386.78 30,316.86	17,753.22 10,238.84 27,992.06	15,523.46 8,955.67 24,479.13	19,930.08 10,386.78 30,316.86	15,523.46 8,955.67 24,479.13	16,047.29 9,171.67 25,218.96
4. Segment Liabilities (as at the end of the period) - Tea - Packaging Total	10,201.10 2,493.87 12,694.97	10,471.38 2,546.92 13,018.30	6,471.60 2,106.62 8,578.22	10,201.10 2,493.87 12,694.97	6,471.60 2,106.62 8,578.22	8,092.40 1,820.44 9,912.84







#### Notes:-

- 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 9<sup>th</sup> November, 2024.
- 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 30<sup>th</sup> September, 2024 has been valued at lower of cost, which is based on estimated cost of production and expenditure for the financial year ending 31<sup>st</sup> March, 2025, 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 30<sup>th</sup> September, 2024. The aforesaid method of valuation of stock is consistent with the accounting policy followed by the Group in earlier years for the purpose of publishing quarterly results. Valuation of stock of tea at the end of the financial year will be as per the applicable Indian Accounting Standard(s).
- 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) Deferred tax, if any, is recognised at the end of the financial year. Current tax as appearing in this statement is in respect of the Subsidiary Company. 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 and six month ended 30<sup>th</sup> September, 2024 are not indicative of the results for the full financial year. For this reason, current tax will be recognised at the end of the financial year by the Parent Company.
- 6) Liability on account of defined benefit obligation has been provided on estimated basis. Actuarial valuation of defined benefit obligation will be made at the end of the financial year and actuarial gain / loss, if any, will be recognised at that time.
- 7) Measurement of fair value of investment in equity shares will be carried out at the end of the financial year, when the extent of impairment or enhancement, if any, will be ascertained.
- 8) Operating segments have been identified as Tea and Packaging taking into consideration the requirements of Ind AS 108, "Operating Segments".
- 9) Previous year's figures have been rearranged wherever considered necessary.

In terms of our report of even date

For Ghosal, Basu & Ray

Chartered Accountants

FRN - 315080E

Apratim Ra

Partner

Memb. No. 052204

Date: - 9th November, 2024

Place:- Kolkata

For B & A Limited

Somnath Chatterjee Managing Director

DIN: 00172364