

**B & A Limited**
**Related party transactions for the half year ended 31st March 2023**

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance
1	B & A Ltd	B & A Packaging India Ltd	Subsidiary Company	Purchase of goods or services		180.00	Within approved limits	46.96	2.26	-53.13
2	B & A Ltd	B & A Packaging India Ltd	Subsidiary Company	Sale of goods or services		16.80	Within approved limits	8.40	18.81	1.93
3	B & A Ltd	Buragohain Tea Co. Ltd.	Other Related Party	Purchase of goods or services		650.00	Within approved limits	251.91	0.00	0.00
4	B & A Ltd	Assam Tea Brokers Pvt. Ltd.	Other Related Party	Purchase of goods or services		100.00	Within approved limits	33.51	0.00	0.00
5	B & A Ltd	Assam Tea Brokers Pvt. Ltd.	Other Related Party	Sale of goods or services		1.20	Within approved limits	0.19	3.40	0.60
6	B & A Ltd	Barooahs & Associates Pvt. Ltd.	Other Related Party	Purchase of goods or services		500.00	Within approved limits	78.95	0.00	0.00
7	B & A Ltd	Barooahs & Associates Pvt. Ltd.	Other Related Party	Sale of goods or services		0.96	Within approved limits	0.48	0.09	0.00
8	B & A Ltd	Kaziranga Golf Club Pvt. Ltd.	Entity with joint control /significant influence	Purchase of goods or services		37.00	Within approved limits	14.73	-6.22	-1.77
9	B & A Ltd	Heritage North East Pvt. Ltd.	Entity with joint control /significant influence	Sale of goods or services		2.00	Within approved limits	1.00	2.95	2.95
10	B & A Ltd	Heritage North East Pvt. Ltd.	Entity with joint control /significant influence	Purchase of goods or services		20.00	Within approved limits	5.45	0.00	-0.61
11	B & A Ltd	Somnath Chatterjee	Key Managerial Personnel	Remuneration			Not Applicable	18.26	0.00	0.00
12	B & A Ltd	Somnath Chatterjee	Key Managerial Personnel	Any other transaction	Post Employment Benefits		Not Applicable	1.11	0.00	0.00
13	B & A Ltd	Debdip Chowdhury	Key Managerial Personnel	Remuneration			Not Applicable	9.16	0.00	0.00
14	B & A Ltd	Debdip Chowdhury	Key Managerial Personnel	Any other transaction	Post Employment Benefits		Not Applicable	0.43	0.00	0.00
15	B & A Ltd	Tapas Kumar Chatterjee	Key Managerial Personnel	Remuneration			Not Applicable	8.98	0.00	0.00
16	B & A Ltd	Anuradha Farley	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.80	-0.32	0.00
17	B & A Ltd	Basant Kumar Goswami	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.70	0.00	0.00
18	B & A Ltd	Amit Chowdhuri	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.08	0.00	0.00
19	B & A Ltd	Anjan Ghosh	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.26	0.00	0.00
20	B & A Ltd	Bhramar Kumar Mahanta	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.80	0.00	0.00
21	B & A Ltd	Raj Kamal Bhuyan	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.80	0.00	0.00
22	B & A Ltd	Robin Aidan Farley	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.80	-1.92	-2.56
23	B & A Ltd	Amit Kiran Deb	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.20	0.00	0.00
24	B & A Ltd	Himangshu Sekhar Das	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.20	0.00	0.00
25	B & A Ltd	Mou Mukherjee	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	1.70	0.00	0.00

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	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance
26	B & A Ltd	Simeen Hossain	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.00	-1.52	-1.52
27	B & A Packaging India Limited	Barooahs & Associates Pvt. Ltd.	Other Related Party	Sale of goods or services			Not Applicable	7.09	0.00	8.36
28	B & A Packaging India Limited	Barooahs & Associates Pvt. Ltd.	Other Related Party	Purchase of goods or services			Not Applicable	100.00	-54.00	0.00
29	B & A Packaging India Limited	Assam Tea Brokers Pvt. Ltd.	Other Related Party	Sale of goods or services			Not Applicable	1.16	0.00	0.01
30	B & A Packaging India Limited	Heritage North East Pvt. Ltd.	Other Related Party	Purchase of goods or services			Not Applicable	0.22	0.00	0.00
31	B & A Packaging India Limited	Somnath Chatterjee	Key Managerial Personnel	Remuneration			Not Applicable	16.77	0.00	0.00
32	B & A Packaging India Limited	Debdip Chowdhury	Key Managerial Personnel	Remuneration			Not Applicable	7.64	0.00	0.00
33	B & A Packaging India Limited	Goutamanshu Mukhopadhyay	Key Managerial Personnel	Remuneration			Not Applicable	7.36	0.00	0.00
34	B & A Packaging India Limited	Anuradha Farley	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	0.60	-0.24	0.00
35	B & A Packaging India Limited	Anjan Ghosh	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.48	0.00	0.00
36	B & A Packaging India Limited	Amit Chowdhuri	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.48	0.00	0.00
37	B & A Packaging India Limited	Basant Kumar Goswami	Key Managerial Personnel	Any other transaction	Director Sitting Fees		Not Applicable	2.10	0.00	0.00
Total value of transaction during the reporting period								639.76		

Note: The balance shown above are net of payables & receivables which have been aggregated entry-wise for all types of transactions.