

B & A Limited

CIN: L01132AS1915PLC000200

Registered Office : Gariahabi Grant, Charingia, Jorhat- 785006, Assam

Corporate Office : 113, Park Street, 9th Floor, Kolkata - 700016

Phone : (033) 2229 5098, 2217 6815, (033) 2265 1388

E-mail : investorrelations@bandaltd.in, Website: www.barooahs.com

Notice of Annual General Meeting

Notice is hereby given to the Shareholders of B & A Limited ('the Company') that the Annual General Meeting of the Company for the financial year ended 31st March 2025 will be held at the registered office of the Company at Gariahabi Grant, Charingia, Jorhat- 785006, Assam, on Wednesday, 30th July, 2025 at 10.00 AM (IST) to transact the following business:

Ordinary Business

1. To receive, consider and adopt (a) the audited Standalone Financial Statement of the Company for the financial year ended 31st March 2025 together with the reports of the Directors and Auditors thereon and (b) the audited Consolidated Financial Statement of the Company for the financial year ended 31st March 2025 together with the report of the Auditors thereon and in this regard, pass the following resolutions as an **Ordinary Resolution**:
 - (a) **"RESOLVED THAT** the audited Standalone Financial Statement of the Company for the financial year ended 31st March 2025 and reports of the Board of Directors and Auditors thereon laid before the meeting, be and are hereby considered and adopted."
 - (b) **"RESOLVED THAT** the audited Consolidated Financial Statement of the Company for the financial year ended 31st March 2025 and reports of the Auditors thereon laid before the meeting, be and are hereby considered and adopted."
2. To reappoint Mr. Robin Aidan Farley (DIN: 08217522), who retires by rotation and being eligible, offers himself for reappointment as a Director and in this regard, pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act' 2013, Mr. Robin Aidan Farley (DIN: 08217522), 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."

3. To reappoint Mr. Dhruva Jyoti Dowerah (DIN: 07432518), who retires by rotation and being eligible, offers himself for reappointment as a Director and in this regard, pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act' 2013, Mr. Dhruva Jyoti Dowerah (DIN: 07432518), 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."

4. Appointment of M/S Salarpuria & Partners, Chartered Accountants (Firm Registration Number. 302113E) as a Statutory Auditors of the Company.

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 139,142 and other applicable provisions, if any, of the Companies Act' 2013 read with Companies (Audit and Auditors) Rules, 2014 [including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force], and based on the recommendation of Audit Committee and the Board of Directors, M/S Salarpuria & Partners, Chartered Accountants, (Firm Registration Number. 302113E) be and are hereby appointed as the Statutory Auditors of the Company, to

hold office from the conclusion of ensuing Annual General Meeting (AGM) until the conclusion of Annual General Meeting (AGM) of the Company to be held in the year 2029-2030 on such remuneration as decided by the Board of Directors.

“RESOLVED FURTHER THAT the Board or any duly constituted Committee of the Board, be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution”.

Special Business

5. To appoint Mr. Gauri Prosad Sarma (DIN: 09107885) as an Independent Director and in this regard, pass the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 (‘the Act’) and the Companies (Appointment and Qualification of Directors) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’) [including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force] and the provisions of the Article of Association of the Company and based on the recommendations of the Nomination and Remuneration Committee and the Board of Director of the Company (‘the Board’) Mr. Gauri Prosad Sarma (DIN: 09107885) being eligible and who was appointed as an Additional Director (in the capacity of an Independent Director) of the Company by the Board of Directors with effect from 24th May 2025 and who has submitted a declaration that he meets the criteria of independence under section 149(6) of the Act’, the Rules made thereunder and the Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160 of the Act’ from a member proposing his candidature for the office of an Independent Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation and to hold office for a term

of five consecutive years with effect from 24th May 2025 for a term upto 23rd May 2030 on the Board of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorized, 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 Managerial 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.”

6. To ratify the remuneration of Cost Auditors for the financial year ending 31st March 2026 and in this regard, pass the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act’ 2013 read with Companies (Audit and Auditors’) Rules, 2014 [including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force], the remuneration as approved by the Board of Directors to conduct the audit of cost records of the Company pertaining to its tea business for the financial year 31st March 2026 as set out in the Explanatory Statement attached with the Notice, be paid to M/s. Mou Banerjee & Co, Cost Accountants (Registration No. 000266) as Cost Auditors of the Company.

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 Managerial 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.”

7. To appoint M/s T. Chatterjee & Associates as Secretarial Auditor and to fix their remuneration Consider and, if thought fit, to pass with or without modification, the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to provisions of Regulation 24 A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with provisions of Section 204 of the Companies Act, 2013 & Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 including any amendment, modification or variation thereof, and based on the recommendation of Audit Committee and the Board, M/s T. Chatterjee & Associates, Practicing Company Secretaries (FRN: P2007WB067100), be and are hereby appointed as the Secretarial Auditors of the Company, for a period of (5) years to hold office from the

conclusion of the ensuing Annual General Meeting until the conclusion of the Annual General Meeting of the Company to be held in the year 2029-30, to conduct secretarial audit, at such remuneration as may be decided by the Board.

RESOLVED FURTHER THAT the Board of Directors (which term includes a duly constituted Committee of Board of Directors) be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient to give effect to this Resolution and /or otherwise considered by them to be in the best interest of the Company.”

**By Order of the Board of Directors
B & A Limited**

Place : Kolkata
Date : 24th May 2025

Binita Pandey
Company Secretary
Membership No. : A41594

1. Proxy

A member entitled to attend and vote at the Annual General Meeting of the Company on Wednesday, 30th July 2025 (“AGM”) may appoint a proxy to attend and vote on a poll instead of himself /herself and the proxy need not be a member of the company. The instrument appointing proxy in order to be effective, must be received in its original copy either at the office of the Registrar and Share Transfer Agent (RTA), M/s MCS Share Transfer Agent Limited, 383, Lake Gardens, 1st Floor, Kolkata-700045, Phone: 033 4072-4051, 52, 53; Fax: 033 4072-4050; email: mcssta@rediffmail.com or at the company’s registered office not less than forty-eight hours before the commencement of the meeting.

A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other shareholder.

During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the company provided that not less than three days of notice in writing is given to the company.

2. Corporate Shareholder

Corporate Members intending to send their authorized representatives to attend the meeting are requested to send a certified copy of the board resolution authorizing their representative to attend and vote on their behalf at the AGM. Such request along with the scanned copy of the board resolution could be emailed at investorrelations@bandaltd.in.

3. Joint holders

In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

4. Explanatory Statement

The Explanatory Statement setting out the material facts pursuant to section 102(1) of the

Companies Act' 2013 (the Act'), in respect of the Special Business under Item nos. 5 to 7 as set above is attached with the Notice of the AGM. Details as required under Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") and Secretarial Standard on General Meeting (SS-2) in respect of the Directors seeking appointment/reappointment at the AGM is provided in the Annexure to the Notice.

5. Inspection by Members

Copies of all documents referred to in the notice are available for inspection by the members at the registered office of the company during normal business hours on all working days upto and including the day of the AGM of the company. The Register of Directors and Key Managerial Personnel and their shareholding and Register of Contracts and Arrangements in which Directors are interested maintained under sections 170 and 189 of the Act' respectively will be available for inspection by the members at the AGM.

6. Book closure

Pursuant to the provision of section 91 of the Act', the Register of Members and the Share Transfer Books of the company shall remain closed from Thursday 24th July 2025 to Wednesday 30th July 2025 (both days inclusive).

7. Record Date for Voting

The Company has set Wednesday 23rd July 2025 as 'Record Date' for taking record of the Shareholders of the company who will be eligible for casting their vote on the resolutions to be passed in the AGM, in both remote e-voting and physical mode.

8. Dematerialization and Nomination

Members holding shares in physical mode are requested to convert their holding in dematerialized form to eliminate the risk associated with physical shares and ensure better management of their holding. Shareholders are requested to nominate in respect of their shareholding to ease the process of transmission. Shareholders are requested to note that SEBI vide its various circulars issued

on 3rd November 2021, 14th December 2021 and 16th March 2023 has notified simplified norms for processing investors' service request by RTA and mandatory furnishing of PAN, KYC details and Nomination by holders of physical securities. Necessary forms for furnishing the abovementioned details are notified by SEBI which are available at the website of the company.

Members holding physical shares may note that unless such details are made available with RTA's records any form of investor service would not be available against concerned shares.

Members holding physical shares are requested to note that SEBI vide its circular dated 25th January 2022 has mandated listed companies to issue shares in dematerialized form only while processing service requests from the concerned shareholders with regards to issue of duplicate, renewal, exchange, endorsement, sub-divided and/or consolidated certificate or transmission of shares. Detail procedures alongwith necessary documents are available at the website of the company at investor's section.

9. Address for correspondence

All correspondences should be addressed to company's RTA M/s. MCS Share Transfer Agent Limited, 383, Lake Gardens, 1st Floor, Kolkata - 700045, Phone: (033) 4072-4051, 52, 53; Fax: (033) 4072-4050; email: mcssta@rediffmail.com In case of inconvenience shareholders are requested to write to the Company Secretary at 113, Park Street, 9th Floor, Kolkata-700016 or email at investorrelations@bandaltd.in.

10. Service of Notice and Annual Report

The Annual Report 2024-25 and Notice of the AGM, Attendance Slip and Proxy Form are being sent in electronic form to all the members whose email IDs are registered with the company/depositories. For members who have not registered their email addresses and those who request for a hard copy, /physical copies of the aforesaid documents are being sent in the permitted mode. Annual Report for the financial year ended 31st March 2025, Notice of the AGM, Attendance Slip and Proxy Form are also available in the company's website at <https://www.barooahs.com> The same shall also

be available at the website of Stock Exchange i.e. BSE Limited at www.bseindia.com. The Notice of the AGM will also be available on the website of CDSL at <https://www.evotingindia.com>.

11. Information on Finance/Accounts

Members seeking any information with regard to accounts are requested to write to the Company Secretary at least 5 days in advance of AGM to enable the company to keep the information ready. Such queries mentioning name, demat a/c number/ folio number, etc. should be sent to corporate office of the company or could be emailed at investorrelations@bandaltd.in.

12. Electronic voting

In compliance with the provisions of section 108 of the Companies Act' 2013 and the rules framed thereunder, the members are provided with the facility to cast their vote electronically, through remote e-voting services provided by CDSL on the resolutions set forth in this notice.

13. Scrutinizer

Mr. Tarun Chatterjee, Advocate (Enrolment No. WB 2068) failing him Ms. Mousumi Banerjee, Practicing Company Secretary, Membership No. (F8783) and COP (9132), has been appointed as Scrutinizer to scrutinize the e-voting process. The Scrutinizer shall as early as possible from the conclusion of the e-voting period, unblock the votes in the presence of at least two (2) witnesses not in employment of the company and make a Scrutinizer's Report of the votes cast in favour or against, if any, to the Chairman of the AGM.

14. Shareholders instructions for remote e-voting

The instructions for shareholders voting electronically are as under:

CDSL e-Voting System – For Remote e-voting

- (i) The voting period begins on Saturday 26th July, 2025 at 10.00 AM (IST) and ends on Tuesday 29th July, 2025 at 5.00 PM (IST). During this period shareholders of the company, holding shares either in physical form or in dematerialized form, as

on the cut-off date (record date) on Wednesday, 23rd July 2025 may cast their vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter.

- (ii) The shareholders who have already voted through remote e-voting prior to the meeting date would not be entitled to vote on poll at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December 2020, (hereinafter Cir 242) under Regulation 44 of the Listing Regulations; listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/ retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iv) In terms of Cir 242 on e-voting facility provided by listed companies, individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-voting facility.

Pursuant to above said Cir 242, Login method for e-voting for individual shareholders holding securities in demat mode CDSL/ NSDL is given below:

Type of Shareholders	Login Method
Individual shareholders holding securities in demat mode with CDSL Depository	<ol style="list-style-type: none"> Users who have opted for CDSL Easi/ Easiest facility, can login through their existing user id and password. Option will be made available to reach e-voting page without any further authentication. The users to login to Easi/ Easiest are requested to visit cdsi website www.cdslmedia.com and click on Login icon and My Easi New (Token) Tab.. After successful login the Easi/ Easiest user will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-voting Service Providers, so that the user can visit the e-voting service providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslmedia.com and click on login & My Easi New (Token) Tab and then click on registration option. Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from a e-voting link available on www.cdslmedia.com home page. The system will authenticate the user by sending OTP on registered mobile & email as recorded in the demat account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting service providers.

Type of Shareholders	Login Method
Individual shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none"> If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com. either on a personal computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-voting services. Click on "Access to e-voting" under e-voting services and you will be able to see e-voting page. Click on company name or e-voting service provider name and you will be re-directed to e-voting service provider website for casting your vote during the remote e-voting period. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com either on a personal computer or on a mobile. Once the home page of e-voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication,

	<p>you will be redirected to NSDL depository site wherein you can see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.</p> <p>4) For OTP base login you can click on https://eservices.nsdl.com/SecureWeb/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page. Click on Company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting.</p>
Individual shareholders (holding securities in demat mode) login through their Depository Participants (DP)	<p>You can also login using the login credentials of your demat account through your depository participant registered with NSDL/CDSL for e-voting facility. After successful login, you will be able to see e-voting option. Once you click on e-voting option, you will be redirected to NSDL/CDSL depository site after successful authentication, wherein you can see e-voting feature. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned websites.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk. evoting@cdslindia.com or contact at toll free no.1800 22 55 33.
Individual shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022-4886 7000 and 022-2499 7000.

(v) Login method for remote e-voting for **physical shareholders and shareholders other than individual shareholders holding in demat form.**

- 1) The shareholders should log on to the e-voting website .
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID.
 - a. For CDSL: 16 digits beneficiary ID;
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID;
 - c. Shareholders holding shares in physical form should enter Folio Number registered with the company.
- 4) Next enter the Image Verification as displayed and click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For physical shareholders and other than individual shareholders holding shares in Demat
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders).</p> <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the company/depository participant are requested to use the sequence number sent by company/RTA or contact company/RTA.

Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.
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- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option “YES” or “NO” as desired. The option “YES” implies that you assent to the resolution and option “NO” implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you

wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the voting page.
- (xv) If a demat account holder has forgotten the login password, then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians – For Remote Voting Only**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, Non Individual shareholders are required mandatorily to send the relevant Board Resolution/ Authority letter etc. together with attested

specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the company at the email address viz; investorrelations@bandaltd.in (designated email address of the company), if they have voted from individual tab and not uploaded same in the CDSL e-voting system for the Scrutinizer to verify the same.

(xviii) Process for those shareholders whose email/mobile no. are not registered with the Company/Depositories

- a) For Physical Shareholders: Please provide necessary details like Folio No., Name of Shareholder, scanned copy of the share certificate (front and back), PAN (Self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.
- b) For Demat Shareholders: Please update your email id & mobile no. with your Depository Participant (DP)
- c) For Individual Demat Shareholders: Please update your email id & mobile no. with your respective Depository

Participant (DP) which is mandatory while e-voting & joining virtual meetings through Depository.

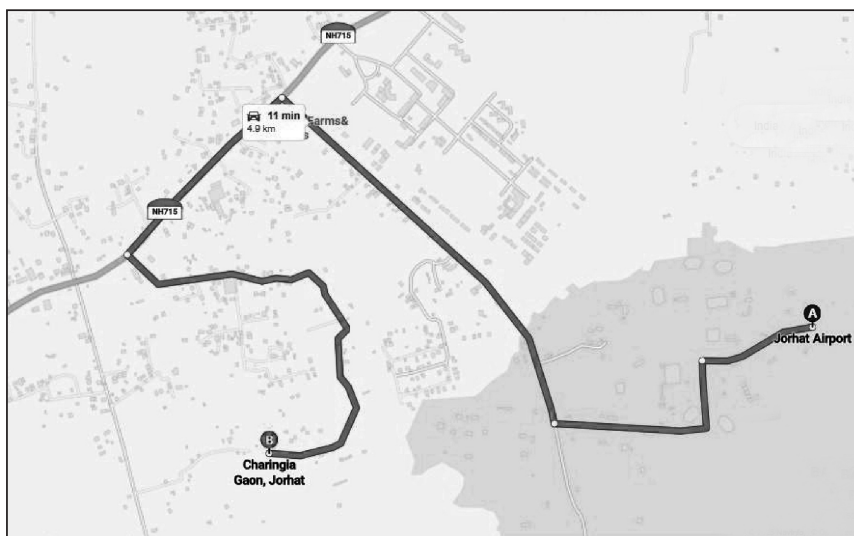
- (xix) If any member has any queries or issues regarding e-voting from the CDSL e-voting system, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33.
- (xx) All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 22 55 33.

15. Results of e-voting

Results of the e-voting shall be declared within two working days after conclusion of the AGM. The Consolidated Scrutinizer's report on e-voting alongwith voting at the venue of AGM shall be placed at the website of the company at www.barooahs.com and at the website of CDSL at www.evotingindia.com. The same shall also be communicated to BSE Limited where the shares of the company are listed.

16. Route Map

The route map of the venue of the meeting is attached herewith for convenience of the members.



Explanatory Statement pursuant to section 102 (1) of the Companies Act 2013

The following statement sets out the material facts relating to the Special Business mentioned in the accompanying Notice of the Annual General Meeting to be held on Wednesday, 30th July, 2025 ('the AGM'):

Item No. 5

The Board at its meeting held on 24th May 2025 on the recommendation of the Nomination and Remuneration Committee appointed Mr. Gauri Prosad Sarma (DIN: 09107885) as an Additional Director (in the capacity of Independent Director) of the Company, with effect from 24th May 2025 under Section 149, 150 and 152 of the Act' and the Articles of Association of the Company.

In terms of section 149 and Schedule IV of the Act' read with the Listing Regulations, an Independent Director shall be eligible for appointment for an initial term upto five consecutive years on passing a Special Resolution by the Members of the Company.

Mr. Sarma is eligible to be appointed as an Independent Director for a term upto five consecutive years. The Company has received notice under Section 160 of the Act' from a member signifying candidature of Mr. Sarma as an Independent Director of the Company. The Company has also received declaration of independence pursuant to relevant provisions of the Act' and the Listing Regulations from Mr. Sarma. Further he is neither disqualified from being appointed as a Director in terms of section 164(2), nor debarred from holding the office of a Director by virtue of any SEBI order or any other authority and have successfully registered himself in the Independent Director's data bank maintained by Indian Institute of Corporate Affairs.

In the opinion of the Board, Mr. Sarma fulfils the conditions as set out in Section 149 (6) and Schedule IV of the Act' and the Listing Regulations and he is eligible for appointment as an Independent Director. The key skills, expertise and competence of Mr. Sarma are as below:

- Long serving veteran in the banking and finance field in changing economic conditions

- Rich administrative experience in strategy formulation, performance evaluation, banking, finance, risk management and deployment of resources.

The Special Resolution under item 5 of the Notice of the AGM once passed, shall be deemed as the approval of the Members being accorded under the Act' and the Listing Regulations for appointment of Mr. Sarma as an independent director on the Board for a term of five years with effect from 24th May 2025 to hold office upto 23rd May 2030.

The requisite details and additional information pursuant to Regulations 36(3) of the Listing Regulations, the Act' and Secretarial Standards, with respect to this reappointment, as on the date of the Notice of the AGM are annexed with the Notice. A copy of the draft letter of appointment of Independent Director is available for inspection as per procedure of inspection details provided in point no. 5 of notes of the Notice of the AGM.

Mr. Sarma being the appointee, is interested or concerned in the Special Resolution. None of the other Directors and Key Managerial Personnel of the Company, or their relatives, other than Mr. Sarma is interested or concerned in this Resolution. The Board firmly believes that Mr. Sarma knowledge and winning mindset will surely help the Company to steer further ahead in its future-fit journey and recommends the Special Resolution set out in item no. 5 of the accompanying Notice for approval of the Members.

Item no. 6

The Board on recommendations made by the Audit Committee of Directors approved the appointment and remuneration payable to M/s. Mou Banerjee & Co., Cost Accountants (Registration No. 000266) as Cost Auditors to conduct the audit of the cost records of the Company pertaining to its tea business for the financial year ending 31st March 2026. The Board has approved Rs. 100,000/- (Rupee One Lakh Only) excluding applicable tax and re-imbursement of expenses as Audit Fees payable to the Cost Auditors for the financial year 2025-26.

In terms of Section 148 of the Act' read with Companies (Audit and Auditors) Rules, 2014, the

remuneration payable to the Cost Auditors as approved by the Board has to be ratified by the Members of the Company. Accordingly, by proposing this Ordinary Resolution, the Board seeks approval of the Members to pay the remuneration as approved by it to the Cost Auditors for the financial year ending 31st March 2026.

None of the Directors and Key Managerial Personnel of the Company, or their relatives are interested or concerned in the Resolution.

The Board recommends the Ordinary resolution set out in item no. 6 of the Notice of the AGM for approval of the Members.

Item no. 7

Appointment of M/s T. Chatterjee & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company subject to the approval of Equity Shareholders at the ensuing Annual General Meeting of the Company for a period of 5 years in compliance with the amended provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) vide SEBI Notification dated December 12, 2024 read with the provision of Section 204 of the Companies Act, 2013 & Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Term of Appointment: Appointment for a term of 5 (five) consecutive years from the conclusion of ensuing Annual General Meeting (AGM) until the

conclusion of the Annual General Meeting to be held in 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting (AGM) of the Company. The Board recommends for a fee of Rs. 1,20,000/- (Rupees one lakh Twenty thousand only) to be paid to the Secretarial Auditor for the financial year ending 31st March 2026 and such fees for the remaining tenure of their office, to be recommended/decided by the Board of Director of the Company from time to time.

Brief Profile: M/s T. Chatterjee & associates is first of its kind, a mega-firm of Company Secretaries in Practice having wide expertise in the legal, secretarial and Taxation arena. The firm has been created by several highly experienced practicing professionals having wide range of domain expertise with an aim of providing its clientele multi-disciplinary, multi-geographic, high quality, legal, taxation & secretarial services in a cost effective and simplified manner.

Considering the profile of the firm and practicing professionals associated with the firm, it has been recommended to appoint T. Chatterjee & Associates as the Secretarial Auditors of the Company.

None of the Directors, Key Managerial Personnel and their relatives are in any way concerned or interested in the said resolution.

The Board recommends the resolution set out in item No. 7 of the Notice of the AGM for approval by the Member.

**By Order of the Board of Directors
B & A Limited**

Place : Kolkata
Date : 24th May 2025

Binita Pandey
Company Secretary
Membership No. : A41594

ANNEXURE TO THE NOTICE

Details in respect of Directors seeking appointment / reappointment at the Annual General Meeting of the Company to be held on Wednesday, 30th July, 2025 are provided herewith:

(i) Profile of the Directors:

- a) Mr. Robin Aidan Farley :** Born in 1983 is the son of late Anuradha Farley, Former Chairperson of the Company and grandson of late Hemendra Prasad Barooah, the founder and Former Chairperson of the Company. Mr. Farley is working as a Partner at Odgers Berndtson, a leading global executive search firm headquartered in the UK. *Prior to joining Odgers Berndtson, Robin was a strategy consultant at Monitor Group in New York, where he worked on a number of engagements for Fortune 500 companies, governments and not-for-profit organisations. *He has also worked with JP Morgan Chase in their Corporate & Investment Bank.
- b) Mr. Dhruba Jyoti Dowerah :** Born in 1968 holds a bachelor's degree in Agriculture and has been associated with B & A Limited for over 30 years. He has worked in several capacities in the Company 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. Currently he holds the position of Deputy Managing Director in the Company.

- (c) Mr. Gauri Prosad Sarma :** Born in 1963, is associated with the subsidiary company i.e B&A Packaging India Limited as a Non-Executive, Independent Director. Mr. Sarma is a distinguished and dynamic banking professional with over 37 years of experience, culminating in the role of Chief General Manager (equivalent to COO) at Punjab National Bank, the second-largest bank in India. Expert in driving operational excellence, digital transformation, fintech innovations, and strategic leadership, even in high-pressure environments such as the COVID-19 pandemic. Renowned for spearheading large-scale initiatives, including amalgamation projects, IT advancements, and customer service enhancements. Post superannuation, served Punjab National Bank for 2 years as Advisor & Consultant, offering transformative insights to elevate operational efficiency and product innovation.

(ii) Particulars of Directorship of the above-mentioned Directors in other listed Indian Companies as on the date of the Notice and other particulars are tabled below:

Name of the Director	Number of meetings of Board attended during FY 2024-25	Remuneration received during FY 2024-25 (In Rs.)	Name of the other listed companies where the appointee is also a Director	Category of Directorship	Committee Membership	Chairmanship in Committees
Mr. Robin Aidan Farley	Four	1,60,000 (Fees for attending meeting of the Board)	B & A Packaging India Limited	Non-Executive Non- Independent Director	—	—
Mr. Dhruba Jyoti Dowerah	Four	44,12,000	B & A Packaging India Limited	Non-Executive Non- Independent Director	Nil	Nil
Mr. Gauri Prosad Sarma	Not Applicable	Not Applicable	B & A Packaging India Limited	Non-Executive Independent Director	(i) Stakeholder's Relationship Committee	Nil