



B & A Limited

Corporate Office : 113 Park Street, 9th Floor, Kolkata -700 016
Phone : 2265-7389, 2229-5098, 2217-6815, 2227-2131
E-mail : contact@barooahs.in, Website : www.barooahs.com
CIN : L01132AS1915PLC000200

B&A/KOL/DDC/199

1st June 2022

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

Pursuant to the Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2018 please find enclosed disclosure on Related Party Transactions for the half year period ended 31st March, 2022 drawn in accordance with applicable Accounting Standards.

This is for your necessary information and records.

Yours faithfully,

For B & A Limited



D. Chowdhury ★
Company Secretary

Encl: As stated above

Regd. Office : Indu Bhawan, M . G . Road, Jorhat - 785 001, E-mail : bapil.jorhat@gmail.com

Gardens : BARASALI • GATOONGA • KUHUM • MOKRUNG • NEW SAMAGURI • SALKATHONI • SAMAGURI • SANGSUA

Statement of Related Party Transaction of B & A Limited for the 6 months period ended 31st March 2022

(Rs in lac)

S. No	Details of the party (listed entity / subsidiary) entering into the transaction			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of loans, inter-corporate deposits, advances or investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiaries				Opening Balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/ Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	B & A Ltd	B & A Packaging India Ltd.	Subsidiary Company	Purchase of paper sacks for tea packaging and flexible laminates	-	36.92	-98.35	-0.44	-	-	-	-	-	-	-	-
2	B & A Ltd	B & A Packaging India Ltd.	Subsidiary Company	Letting one portion of office premises	-	8.40	8.43	11.02	-	-	-	-	-	-	-	-
3	B & A Ltd	B & A Packaging India Ltd.	Subsidiary Company	Unsecured Loan given to subsidiary company	-	-	258.00	-	-	-	-	-	-	-	-	Entire amount of loan has been paid off. The loan was given to the subsidiary company as sub-ordinated loan
4	B & A Ltd	B & A Packaging India Ltd.	Subsidiary Company	Receipt of interest on unsecured loan of Rs. 2.58 crores given to the subsidiary company.	-	3.50	5.22	-	-	-	-	-	-	-	-	-
5	B & A Ltd	Buragohain Tea Co. Ltd.	Other Related Party	Purchase of green tea leaf	-	277.53	-	-	-	-	-	-	-	-	-	-
6	B & A Ltd	Assam Tea Brokers Pvt. Ltd.	Other Related Party	Brokerage on Auction and Private sale of tea	-	45.82	-	-	-	-	-	-	-	-	-	-
7	B & A Ltd	Assam Tea Brokers Pvt. Ltd.	Other Related Party	Letting one portion of office premises	-	0.20	2.78	2.81	-	-	-	-	-	-	-	-
8	B & A Ltd	Barooahs & Associates Pvt. Ltd.	Other Related Party	Service charges payable to Barooahs & Associates Pvt. Ltd.	-	97.12	-	-	-	-	-	-	-	-	-	-
9	B & A Ltd	Barooahs & Associates Pvt. Ltd.	Other Related Party	Letting one portion of office premises	-	0.48	0.19	-	-	-	-	-	-	-	-	-
10	B & A Ltd	Kaziranga Golf Club Pvt. Ltd.	Entity with joint control /significant influence	Receipt of service in respect of man-power supply at Sangsua TE.	-	31.73	0.35	-3.89	-	-	-	-	-	-	-	-
11	B & A Ltd	Heritage North East Pvt. Ltd.	Entity with joint control /significant influence	Receipt of lease rentals	-	1.00	1.18	2.36	-	-	-	-	-	-	-	-
12	B & A Ltd	Heritage North East Pvt. Ltd.	Entity with joint control /significant influence	Receipt of services relating to fooding and stay	-	12.91	-	-	-	-	-	-	-	-	-	-
13	B & A Ltd	Somnath Chatterjee	Key Management Personnel	Short Term Employee Benefits	-	14.10	-	-	-	-	-	-	-	-	-	-
14	B & A Ltd	Somnath Chatterjee	Key Management Personnel	Post-Employment Benefits	-	0.94	-	-	-	-	-	-	-	-	-	-
15	B & A Ltd	Debdip Chowdhury	Key Management Personnel	Short Term Employee Benefits	-	4.72	-	-	-	-	-	-	-	-	-	-
16	B & A Ltd	Debdip Chowdhury	Key Management Personnel	Post-Employment Benefits	-	0.30	-	-	-	-	-	-	-	-	-	-
17	B & A Ltd	Tapas Kumar Chatterjee	Key Management Personnel	Short Term Employee Benefits	-	10.41	-	-	-	-	-	-	-	-	-	-
18	B & A Ltd	Anuradha Farley	Key Management Personnel	Directors Sitting Fees	-	0.30	-	-	-	-	-	-	-	-	-	-
19	B & A Ltd	Basant Kumar Goswami	Key Management Personnel	Directors Sitting Fees	-	1.40	-	-	-	-	-	-	-	-	-	-
20	B & A Ltd	Amit Chowdhuri	Key Management Personnel	Directors Sitting Fees	-	1.66	-	-	-	-	-	-	-	-	-	-
21	B & A Ltd	Anjan Ghosh	Key Management Personnel	Directors Sitting Fees	-	1.26	-	-	-	-	-	-	-	-	-	-

24/03/2022



Statement of Related Party Transaction of B & A Limited for the 6 months period ended 31st March 2022

(Rs in lac)

										Additional disclosures of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.						
S. No	Details of the party (listed entity / subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiaries				Opening Balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/ Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
22	B & A Ltd	Bhramar Kumar Mahanta	Key Management Personnel	Directors Sitting Fees	-	0.60	-	-	-	-	-	-	-	-	-	-
23	B & A Ltd	Raj Kamal Bhuyan	Key Management Personnel	Directors Sitting Fees	-	0.70	-	-	-	-	-	-	-	-	-	-
24	B & A Ltd	Robin Aidan Farley	Key Management Personnel	Directors Sitting Fees	-	0.60	-	-	-	-	-	-	-	-	-	-
25	B & A Ltd	Amit Kiran Deb	Key Management Personnel	Directors Sitting Fees	-	0.90	-	-	-	-	-	-	-	-	-	-
26	B & A Ltd	Himangshu Sekhar Das	Key Management Personnel	Directors Sitting Fees	-	0.90	-	-	-	-	-	-	-	-	-	-
27	B & A Ltd	Mou Mukherjee	Key Management Personnel	Directors Sitting Fees	-	1.30	-	-	-	-	-	-	-	-	-	-
28	B & A Ltd	Simeen Hossain	Key Management Personnel	Directors Sitting Fees	-	0.90	-	-	-	-	-	-	-	-	-	-
29	B & A Packaging India Ltd.	Barooahs & Associates Pvt. Ltd.	Other Related Party	Sale Of Papersack & Flexi Pouches	-	4.17	3.13	-	-	-	-	-	-	-	-	-
30	B & A Packaging India Ltd.	Barooahs & Associates Pvt. Ltd.	Other Related Party	Service Charges Provided	-	25.00	(54.00)	(54.00)	-	-	-	-	-	-	-	-
31	B & A Packaging India Ltd.	Heritage North East Pvt. Ltd.	Other Related Party	Accommodation & Food Charges	-	3.45	-	(0.98)	-	-	-	-	-	-	-	-
32	B & A Packaging India Ltd.	Mr. Somnath Chatterjee	Key Management Personnel	Short Term Employee Benefits	-	16.83	-	-	-	-	-	-	-	-	-	-
33	B & A Packaging India Ltd.	Mr. Debdib Chowdhury	Key Management Personnel	Short Term Employee Benefits	-	7.98	-	-	-	-	-	-	-	-	-	-
34	B & A Packaging India Ltd.	Mr. Goutamanshu Mukherjee	Key Management Personnel	Short Term Employee Benefits	-	7.05	-	-	-	-	-	-	-	-	-	-
35	B & A Packaging India Ltd.	Mrs. Anuradha Farley	Key Management Personnel	Director Fees	-	0.25	-	-	-	-	-	-	-	-	-	-
36	B & A Packaging India Ltd.	Mr. Anjan Ghosh	Key Management Personnel	Director Fees	-	1.37	-	-	-	-	-	-	-	-	-	-
37	B & A Packaging India Ltd.	Mr. Amit Chowdhuri	Key Management Personnel	Director Fees	-	1.43	-	-	-	-	-	-	-	-	-	-
38	B & A Packaging India Ltd.	Mr. Basant Kumar Goswami	Key Management Personnel	Director Fees	-	1.05	-	-	-	-	-	-	-	-	-	-

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



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