

General Shareholder's Information

Means of Communication

- Quarterly Financial Results are published in English in Business Standard, Kolkata Edition, and in Assamese, namely Dainik Agrodoot.
- Management Discussion & Analysis is a part of Annual Report.

Implementation of Code of Conduct

The company has adopted the 'Code of Conduct' for its employees at all levels including Senior Management staff and Directors. The code has been circulated among all employees. As required under clause 49 of the listing agreement, the affirmation as regards compliance with the Code from Directors and Senior Management personnel is obtained on annual basis.

Compliance with SEBI (Prohibition of Insider Trading) Regulation, 2015

In pursuance of these Regulations, the company has formulated 'Code of Fair disclosure of Unpublished Price Sensitive Information' and 'Code of Conduct of Insiders of the Company', which are appearing in the 'Policies' section of this website, section.

Financial Calendar for FY 2015-16

Financial Results	:	End of May, 2014-15
First Quarter Results	:	Within 2 nd Week August, 2015
Half yearly Results	:	Within 2 nd Week of November, 2015
Third Quarter Results	:	Within 2 nd Week of February 2016
Fourth Quarter/Annual Results	:	End of May 2016

Corporate Governance

In terms of clause 49 of the Listing Agreement with Stock Exchange, the Board of Directors has implemented Corporate Governance in various spheres at the company. The company has constituted 'Audit Committee' to monitor the key areas of Internal Control, Risk Management, Financial Reporting. To comply with amended clause 49, the company has brought necessary changes in the constitution of its Board of Directors, and constituted various committees of Directors. The new requirement of the Code of Conduct, Vigil Mechanism, Risk Management etc. has been formalized.

With respect to non-mandatory provisions, the company has appointed separate persons for the post of Chairman and Managing Director. The Financial Statements for the Financial Year 2013-14 do not contain any audit qualification. Further, Internal Auditor of the company report to the Audit Committee. The Board and the Audit Committee will review the scope of adoption of other non-mandatory requirements and will have the same placed in appropriate time.

The company has codified the norms of 'Vigil Mechanism/Whistleblower Policy', 'Insider Trading', 'Risk Management', 'Corporate Social Responsibility' 'Related Party Transactions' into policies which are appearing in the 'Policies' section of this website.

**CODE OF CONDUCT FOR DIRECTORS- B & A LTD
(IN TERMS OF CLAUSE 49 OF THE LISTING AGREEMENT)**

- The Directors to act in Trusteeship capacity. Each Director is a Trustee of the stakeholders in the Company and to act in terms of the concept of Trust as well as in terms of laws of Trusts, which encompasses fiduciary relationship.
- Directors to avoid conflict of interest and exercise powers for the benefit of the company.
- As “Officer of the Company” in terms of section 2(60) of the Companies act’ 2013 (hereinafter the Act’), Directors can be treated as an “Officer in default”. Hence, all actions to be in conformity with the rules and regulations.
- Directors act collectively through the Board, but each Director is to discharge duty with responsibility.
- Directors owe a duty of care to the company i.e. not to act negligently. The standard being “a reasonable man looking after his own affairs.”

Code of Independent Director

- An independent director shall uphold ethical standards of integrity and probity.
- He shall act objectively and constructively while exercising his duties.
- He shall exercise his responsibilities in a bona fide manner in the interest of the company. He shall devote sufficient time and attention to his professional obligations for informed and balanced decision making.
- He shall not allow any extraneous considerations that will vitiate his exercise of objective independent judgement in the paramount interest of the company as a whole, while concurring in or dissenting from the collective judgement of the Board in its decision making.
- He shall not abuse his position to the detriment of the company or its shareholders or for the purpose of gaining direct or indirect personnel advantage or advantages for any associated person.
- He shall refrain from any action that would lead to loss of his independence.
- If in any circumstance, he loses his independence he shall immediately inform such event to the Board of Directors.
- He shall assist the company in implementing the best corporate governance practices in the company.

The following Key Managerial Personnel and Senior Management Staff also affirm to the Code of Conduct of the company:-

Name of Personnel	Designation
Mr. D. Chowdhury	Company Secretary
Mr. D. Dowerah	General Manager