



B & A LIMITED

Regd. Office : INDU BHAWAN, MAHATMA GANDHI ROAD, JORHAT - 785 001
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AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2014

PART-1				
(Rs. in Lakhs)				
PARTICULARS	3 Months ended 30.06.2014	3 Months ended 31.03.2014	3 Months ended 30.06.2013	Year to date 31.03.2014
	Audited	Audited	Audited	Audited
1. Income from operations				
Net Sales	1304.56	1219.90	1344.45	10082.64
2. Expenses				
(a) Cost of material consumed	648.22	85.64	655.24	2252.12
(b) (Increase) / decrease in inventories of finished goods, work-in-progress and stock-in-trade	(923.44)	809.89	(1,083.04)	(118.88)
(c) Employee benefits expenses	801.25	651.39	769.01	3114.32
(d) Depreciation and amortisation expense	57.03	42.96	46.59	203.70
(e) Power & Fuel	151.32	35.37	154.22	721.61
(f) Other expenditure	524.59	419.17	526.08	2265.72
Total Expenses	1258.97	2044.42	1068.10	8438.59
3. Profit from operations before other income, interest and exceptional items (1-2)	45.59	(824.52)	276.35	1644.05
4. Other Income	6.64	45.36	1.29	71.02
5. Profit before interest and exceptional items (3+4)	52.23	(779.16)	277.64	1715.07
6. Finance Costs	122.74	90.78	126.99	482.16
7. Profit after finance cost but before exceptional items (5-6)	(70.51)	(869.94)	150.65	1232.91
8. Tax expenses				
a) Current Tax	-	(210.00)	-	(210.00)
b) Deferred Tax	-	(30.82)	-	(30.82)
9. Net Profit / (Loss) for the period (7-8)	(70.51)	(1110.76)	150.65	992.09
10. Paid-up Equity Share Capital (Face Value Rs. 10/-)	310.00	310.00	310.00	310.00
11. Reserves excluding Revaluation Reserve	-	-	-	3978.71
12. Earnings Per Share Rs. 10/- (Basic and Diluted)	(2.27)	(35.83)	4.86	32.00

PART - 2				
PARTICULARS		3 months ended 30.06.2014	3 months ended 31.03.2014	3 months ended 30.06.2013
A. PARTICULARS OF SHAREHOLDING				
1. Public Shareholding :				
- Number of Shares		1,266,385	1,266,385	1,266,385
- Percentage of shareholding		40.85%	40.85%	40.85%
2. Promoters and promoter group Shareholding				
(a) Pledged/Encumbered				
- Number of Shares		2,00,000	2,00,000	2,00,000
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)		10.90%	10.90%	10.90%
- Percentage of shares (as a % of the total share capital of the company)		6.45%	6.45%	6.45%
(b) Non-encumbered				
- Number of Shares		1,633,615	1,633,615	1,633,615
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)		89.10%	89.10%	89.10%
- Percentage of shares (as a % of the total share capital of the company)		52.70%	52.70%	52.70%
PARTICULARS		3 Months ended 30.06.2014		
B. INVESTORS COMPLAINTS				
Pending at the beginning of the quarter		NIL		
Received during the quarter		NIL		
Disposed of during the quarter		NIL		
Remaining unresolved at the end of the quarter		NIL		

- Notes :**
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 01.08.2014.
 - Value of Green Leaf produced in the Company's own tea estates is not ascertainable. However, consumption of Raw materials represents only cost of Green Leaf purchased from others.
 - 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 three months ended 30.06.2014 are not indicative of the results for full financial year.
 - Provision for Taxation including Deferred Tax Liability, if any, will be made at the year end.
 - The Company has only one business segment of cultivation and purchase of green leaf, and production and sale of black tea.
 - Previous year's figures have been re-arranged where necessary, to make it comparable.