



B & A Limited

Corporate Office : 113 Park Street, 9th Floor, Kolkata - 700 016
Phone : (033) 2265 -7389, 2229 -5098, 2217- 6815, 2227-2131
Fax : (033) 2265 -1388, E-mail : contact@barooahs.in
Website : www.barooahs.com, CIN : L01132AS1915PLC000200

B & A/KOL/DDC/ ७९४

DATE: 15.11.2017

To,
The General Manager,
Department of Corporate Affairs,
Dalal Street,
Floor-25, P.J. Tower,
Mumbai-400001

Dear Sir,

Scrip Code No: 508136

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the copy of Un-Audited Standalone Financial Results and Statement of Assets and Liabilities of the Company for the quarter and half year ended 30th September, 2017 along with Limited Review Report which have been approved by the Board of Directors of the Company in its meeting held on 15th November, 2017 at the corporate office of the Company at 113, Park Street, 9th floor, Kolkata-700016.

Yours faithfully,
For B & A Ltd.

D. Chowdhury
Company Secretary

Encl: As above

Ghosal, Basu & Ray

Chartered Accountants

8/2 Kiron Sankar Roy Road, 2nd floor, Room No. 28, Kolkata 700 001

Telephone 2243 9185, Telefax 2210 1182, e-mail gbr1991@gmail.com

The Board of Directors
B&A Limited
113 Park Street, 9th floor
Kolkata 700016

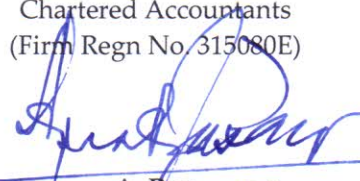
We have reviewed the accompanying statement of unaudited financial results and the notes thereon (collectively referred to as the "Statement") of **B&A Limited** (the "Company") for the six-month period ended 30th September, 2017. This Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Ghosal, Basu & Ray**
Chartered Accountants
(Firm Regn No. 315080E)



A. Ray
(Partner)

(Membership No. 52204)



Place : Kolkata

Date : 15 November, 2017

B & A Limited

Regd. Office : Indu Bhawan, Mahatma Gandhi Road, Jorhat - 785 001

CIN : L01132AS1915PLC000200, Email : contact@barooahs.in, Website : www.barooahs.com

UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2017



(Rs. in Lacs)

	Particulars	3 months ended	3 months ended	3 months ended	6 months ended	6 months ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I.	Revenue from Operations	4,254.11	2,101.59	3,645.48	6,355.70	5,393.53
II.	Other Income	33.90	12.04	10.31	45.94	22.54
III.	Total Income [I + II]	4,288.01	2,113.63	3,655.79	6,401.64	5,416.07
IV.	Expenses					
	Cost of materials consumed	822.83	789.80	874.26	1,612.63	1,435.52
	Change in Inventories of Finished Goods	(759.11)	(774.29)	(1,196.50)	(1,533.40)	(1,821.01)
	Employee Benefit Expenses	1,462.33	1,272.32	1,309.53	2,734.65	2,488.00
	Finance Costs	106.31	95.33	79.57	201.64	174.21
	Depreciation and Amortization Expense	62.62	60.68	60.76	123.30	121.52
	Other Expenses	1,056.51	895.65	1,149.83	1,952.16	1,938.83
	Total Expenses [IV]	2,751.49	2,339.49	2,277.45	5,090.98	4,337.07
V.	Profit / (Loss) before tax [III - IV]	1,536.52	(225.86)	1,378.34	1,310.66	1,079.00
VI.	Tax Expenses:					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-
VII.	Profit / (Loss) for the period [V - VI]	1,536.52	(225.86)	1,378.34	1,310.66	1,079.00
VIII.	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss.	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss.	-	-	-	-	-
IX.	Total Comprehensive Income for the period [VII + VIII] [Comprising of Profit / (Loss) and Other Comprehensive Income for the period.]	1,536.52	(225.86)	1,378.34	1,310.66	1,079.00
X.	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	310.00	310.00	310.00	310.00	310.00
XI.	Earnings Per Share (of Rs. 10/- each)					
	(a) Basic (Rs.)	49.57	(7.29)	44.46	42.28	34.81
	(b) Diluted (Rs.)	49.57	(7.29)	44.46	42.28	34.81



**Statement of Assets & Liabilities
as at 30th September, 2017**



Annexure IX

(Rs. in Lacs)

	As at 30.09.2017
	Unaudited
ASSETS	
Non-Current Assets	
Property, Plant & Equipment	4,985.38
Capital Work-in-Progress	1,883.90
Other Intangible Assets	13.63
Financial Assets :-	
i. Investments	380.73
ii. Loans	258.00
iii. Other Financial Assets	157.28
Other Non-Current Assets	1,540.50
Sub Total - Non-Current Assets	9,219.42
Current Assets	
Inventories	2,610.44
Biological Assets (Other than Bearer Plants)	101.65
Financial Assets :-	
i. Trade Receivables	633.11
ii. Cash and Cash Equivalents	207.25
iii. Loans	128.06
iv. Other Financial Assets	26.24
Other Current Assets	907.27
Sub Total - Current Assets	4,614.02
TOTAL - ASSETS	13,833.44
EQUITY AND LIABILITIES	
Equity	
Equity Share Capital	310.00
Other Equity	5,965.25
Sub Total - Equity	6,275.25
Liabilities	
Non-Current Liabilities	
Financial Liabilities :-	
i. Borrowings	328.29
Provisions	981.98
Deferred Tax Liabilities (Net)	174.03
Other Non-Current Liabilities	41.80
Sub Total - Non-Current Liabilities	1,526.10
Current Liabilities	
Financial Liabilities :-	
i. Borrowings	4,299.12
ii. Trade Payables	1,175.64
iii. Other Financial Liabilities	371.57
Other Current Liabilities	48.50
Provisions	108.34
Current Tax Liabilities (Net)	28.92
Sub Total - Current Liabilities	6,032.09
TOTAL - EQUITY AND LIABILITIES	13,833.44



