



B & A Limited

Corporate Office : 113 Park Street, 9th Floor, Kolkata - 700 016

Phone : (033) 2229 - 5098, 2217- 6815

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

CIN : L01132AS1915PLC000200

29th May, 2026

B&A/KOL/SEC/192

To,
The General Manager,
Department of Corporate Affairs
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code No. 508136

Sub: Annual Secretarial Compliance Report for the financial year ended 31st March 2026

Dear Sir/Madam,

Please find enclosed the Annual Secretarial Compliance Report of B&A Limited for the financial year ended 31st March 2026, certified by Mrs. Indrani Chaudhuri, Partner, M/S T. Chatterjee & Associates, Company Secretaries in Practice.

This Report has been issued in terms of Regulation 24A(2) of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 read with relevant SEBI Circulars.

A copy of the same is also being made available on the website of the Company at www.barooahs.com

Yours faithfully,
For B & A Limited

Binita Pandey
Company Secretary & Compliance Officer
A41594

Encl: As stated above



Regd. Office : Vill : Gariahabi Grant, Charingia, Mouza-Khangia, Dist : Jorhat, Assam - 785 006, Tel : (0376) 2300580,

Gardens : ● GATOONGA ● SANGSUA ● SALKATHONI ● MOKRUNG ● MOHEEMA ● KUHUM ● NEW SAMAGURI ● SAMAGURI ● BARASALI

SECRETARIAL COMPLIANCE REPORT OF

B&A Limited

For the financial year ended 31-03-2026

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements)
(Amendment) Regulations, 2018]

To,
B&A Limited

We, **T. Chatterjee & Associates, Company Secretaries**, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **B & A Limited, CIN: L01132AS1915PLC000200** (hereinafter referred as 'the listed entity') having Registered office at Village Gariahabi Charingia, Mouza-Khongia, Jorhat- 785006, Assam listed on **BSE, Scrip Code- 508136**. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the **financial year ended on March 31, 2026**, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, **T. Chatterjee & Associates, Company Secretaries**, have examined:

- (a) the documents and records made available to us and explanation given by **B & A Limited**, (hereinafter referred as "the listed entity")
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) books, papers, minute books, reports, statements and documents filed with the recognized stock exchange(s) on the electronic platform, other records maintained by the listed entity and electronics record of the official portal of the Stock Exchanges.

for the year ended on 31-03-2026 (herein after referred as the "Review Period") in respect of compliance with the provisions, to the extent applicable to the listed entity of:

- (i) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (ii) the Securities contract (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI")



The specific Regulations, as amended, whose provisions and the circulars/ guidelines issued thereunder, have been examined to the extent applicable to the listed entity, includes: -

- a. The Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015;
- b. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d. The Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018; **(not applicable to the listed entity during review period);**
- e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021**(not applicable to the listed entity during review period);**
- f. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021**(not applicable to the listed entity during review period);**
- g. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
- h. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.
- i. The Securities and Exchange Board of India (Registrar to an Issue and Share transfer Agents) Regulations, 2025

and circulars / guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except the matter specified below:

Sr. No.	Compliance Requirement (Regulations/ Circulars/ Guidelines including Specific clause)	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
-	-	-	-	-	-	-	-	-	-



(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sl. No.	Observations/Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of violation / deviations and actions taken /penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	The outcome of the AGM belatedly uploaded.	Financial Year ended 31-03-2025	Regulation 30 read with Schedule III of SEBI(LODR) Regulations, 2015	-	-	-

(c) The compliance status of the listed entity with the requirements, is specified below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remark by PCS *
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	-
2	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI 	Yes	



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remark by PCS *
3	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website 	Yes	
4	<p>Disqualification of Director:</p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	None of the Directors are disqualified under Section 164 of the Companies Act, 2013, however, the DIN 08893052 of Ms. Simeen Hossain is deactivated due to non-filing of DIR 3 KYC.
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	
6	<p>Preservation of Documents:</p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remark by PCS *
7	<p>Performance Evaluation:</p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year / during the financial year as prescribed in SEBI Regulations</p>	Yes	
8	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or</p> <p>The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained.</p>	<p>Yes</p> <p>No such instance</p>	
9	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder</p>	Yes	
10	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remark by PCS *
11	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder</p>	Yes	
12	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.</p>	NA	No such instance has occurred during the period under review.
13	<p>Additional non-compliances, if any:</p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	Yes	



Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.

This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**For T. Chatterjee & Associates
Company Secretaries
FRN: P2007WB067100
Peer Review: 7747/2026**

Indrani Chaudhuri

CS Indrani Chaudhuri
Partner,
ACS: 8739, COP: 6667
UDIN: A008739H000495225

Place: Kolkata
Date: 26/05/2026

