



**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/188**

**28<sup>th</sup> May, 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: Submission of Annual Secretarial Compliance Report for the financial year ended 31<sup>st</sup> March, 2022**

In compliance with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8<sup>th</sup> February, 2019 please find enclosed Annual Secretarial Compliance Report for the financial year ended 31<sup>st</sup> March, 2022 issued by CS Binita Pandey, Practicing Company Secretary (ACS 41594/CP No.-19730) of T Chatterjee & Associates, Practicing Company Secretaries.

Yours faithfully,  
For B & A Limited



**D. Chowdhury**  
**Company Secretary**

Encl: As stated above

**SECRETARIAL COMPLIANCE REPORT OF**

**B&A Limited**

**For the year ended 31-03-2022**

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

To,  
**B&A Limited**

We have examined:

- (a) the documents and records made available to us and explanation given by **B & A Limited (CIN: L01132AS1915PLC000200)**, having Registered office at Indu Bhawan, Mahatma Gandhi Road, Jorhat, Assam - 785001, listed on BSE, Scrip Code-508136(hereinafter referred as "the listed entity")
- (b) the filings/ submissions made by the listed entity to the stock exchange,
- (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 Exchange.

for the year ended on 31-03-2022 (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 Contracts (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, include: -

- a. The Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015; (LODR)
- 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 (Buyback 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) Regulation, 2014. (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;
- h. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.
- i. The Securities and Exchange Board of India (Registrar to as issue and Share Transfer Agents) Regulations, 1993.
- j. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (not applicable to the listed entity during review period)
- k. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

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 Requirements (Regulations/ circulars/ guidelines including specific clause)	Deviations	Observations / Remarks of the Practicing Company Secretary
NIL			

- (b) The listed entity has maintained proper records under the provisions of the above Regulations and Circulars/ Guidelines issued thereunder in so far as it appears from our examination of those records.
- (c) The followings are the details of actions taken against the listed entity/ its promoters/ directors/material subsidiary either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action Taken	Details of violation	Details of action taken e.g., fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1.	Standard Operating Procedure initiated by BSE Ltd	Composition of the Board during the period 01-07-2020 to 12-11-2020 was not in accordance to Regulation 17 (1)(b) of LODR	Fine Levied	Fine has been paid by the Company within requisite time after application for condonation of fine was rejected by BSE Ltd



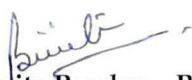
(d) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31 <sup>st</sup> March, 2021 <i>(The years are to be mentioned)</i>	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
1	Non-compliance of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	<i>Delay in furnishing statement under regulation 23(9) of the LODR for the half year ended 30-09-2020.</i>	Application made for condonation of delay to BSE Ltd.	The application for condonation of delay was accepted by BSE Ltd and the penalty has been waived.

Place: Kolkata

Date: 28-05-2022

For T. Chatterjee & Associates  
Practicing Company Secretaries  
FRN No. - P2007WB067100

  
Binita Pandey - Partner  
ACS: 41594, COP: 19730  
UDIN: A041594D000417981