



B & A LIMITED

Regd. Office : INDU BHAWAN, MAHATMA GANDHI ROAD, JORHAT - 785 001
AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2012

PART-1		(Rs. in Lakhs)					
PARTICULARS		Three Months ended			Nine months ended		Year to date
		31.12.2012	30.09.2012	31.12.2011	31.12.2012	31.12.2011	31.03.2012
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1.	Income from operations						
	Net Sales	3285.33	4021.16	3043.63	8710.78	7054.44	8318.67
2.	Expenses						
	(a) Cost of material consumed	687.63	901.50	344.40	2268.63	1442.95	1491.36
	(b) (Increase) / decrease in inventories of finished goods, work-in-progress and stock-in-trade	371.01	(81.58)	524.84	(705.99)	(769.42)	0.66
	(c) Employee benefit expenses	784.16	785.76	609.22	2273.71	1995.35	2594.54
	(d) Depreciation and amortisation expense	60.14	43.87	37.12	142.88	111.36	166.36
	(e) Power & Fuel	219.78	283.67	157.57	670.44	577.05	608.34
	(f) Other expenditure	428.00	735.08	599.59	1666.43	1538.27	1933.76
	Total Expenses	2550.72	2668.30	2272.74	6316.10	4895.56	6795.02
3.	Profit from operations before other income, interest and exceptional items (1-2)	734.61	1352.86	770.89	2394.68	2158.88	1523.65
4.	Other Income	2.26	15.00	4.33	19.53	9.13	33.61
5.	Profit before interest and exceptional items (3+4)	736.87	1367.86	775.22	2414.21	2168.01	1557.26
6.	Finance Costs	151.32	163.46	153.15	455.76	408.24	541.46
7.	Profit after finance cost but before exceptional items (5-6)	585.55	1204.40	622.07	1958.45	1759.77	1015.80
8.	Tax expenses						
	a) Current Tax	-	-	-	-	-	(218.00)
	b) Deferred Tax	-	-	-	-	-	(50.62)
9.	Net Profit / (Loss) for the period (7-8)	585.55	1204.40	622.07	1958.45	1759.77	747.18
10.	Paid-up Equity Share Capital (Face Value Rs. 10/-)	310.00	310.00	310.00	310.00	310.00	310.00
11.	Reserves excluding Revaluation Reserve	-	-	-	-	-	1,239.01
12.	Earnings Per Share (Rs. 10/-) (Basic and Diluted)	18.89	38.85	20.07	63.18	56.77	24.10

PART - 2					
PARTICULARS		3 months ended 31.12.2012	3 months ended 30.09.2012	3 months ended 31.12.2011	Previous year 31.03.2012
A. PARTICULARS OF SHAREHOLDING					
1. Public Shareholding :					
- Number of Shares		1,389,561	1,389,561	1,402,181	1,402,181
- Percentage of shareholding		44.82%	44.82%	45.23%	45.23%
2. Promoters and promoter group Shareholding					
(a) Pledged/Encumbered					
- Number of Shares		2,00,000	2,00,000	2,00,000	2,00,000
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)		11.69%	11.69%	11.78%	11.78%
- Percentage of shares (as a % of the total share capital of the company)		6.45%	6.45%	6.45%	6.45%
(b) Non-encumbered					
- Number of Shares		1,510,439	1,510,439	1,497,819	1,497,819
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)		88.31%	88.31%	88.22%	88.22%
- Percentage of shares (as a % of the total share capital of the company)		48.73%	48.73%	48.32%	48.32%
PARTICULARS			9 Months ended 31.12.2012		
B. INVESTORS COMPLAINTS					
Pending at the beginning of the quarter			1		
Received during the quarter			2		
Disposed of during the quarter			2		
Remaining unresolved at the end of the quarter			1		

- 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 08.02.2013.
 - 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 manufacture and sale of black tea which is seasonal in nature and as such the above results for nine months ended 31.12.2012 are not indicative of the results for full financial year.
 - The Company has only one business segment of manufacture and sale of black tea.
 - Provision for Taxation including Deferred Tax Liability, if any, will be made at the year end.
 - Previous year's figures have been re-arranged where necessary, to make it comparable.