



B & A LIMITED

Regd. Office : INDU BHAWAN, MAHATMA GANDHI ROAD, JORHAT - 785 001
CIN : L01132AS1915PLC000200, Email : barooahs@vsnl.com, Website : www.barooahs.com
AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2014

PART-1		(Rs. in Lakhs)					
PARTICULARS		Three Months ended			Nine months ended		Year to date
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1. Income from operations							
Net Sales		3664.55	4309.02	3641.12	9278.13	8862.74	10082.64
2. Expenses							
(a) Cost of materials consumed		472.10	965.53	545.84	2085.85	2166.48	2252.12
(b) (Increase) / decrease in inventories of finished goods, work-in-progress and stock-in-trade		555.94	(387.52)	689.49	(755.02)	(928.77)	(118.88)
(c) Employee benefit expenses		818.94	957.23	756.51	2577.42	2462.93	3114.32
(d) Depreciation and amortisation		95.26	47.04	67.56	199.33	160.74	203.70
(e) Power & Fuel		238.99	321.46	241.30	711.77	686.24	721.61
(f) Other expenditure		702.37	839.51	547.28	2066.47	1846.55	2265.72
Total Expenses		2883.60	2743.25	2847.98	6885.82	6394.17	8438.59
3. Profit from operations before other income, interest and exceptional items (1-2)		780.95	1565.77	793.14	2392.31	2468.57	1644.05
4. Other Income		16.97	8.16	1.19	31.77	25.66	71.02
5. Profit before interest and exceptional items (3+4)		797.92	1573.93	794.33	2424.08	2494.23	1715.07
6. Finance Costs		130.16	112.63	114.86	365.53	391.38	482.16
7. Profit after finance cost but before exceptional items (5-6)		667.76	1461.30	679.47	2058.55	2102.85	1232.91
8. Tax expenses							
a) Current Tax		-	-	-	-	-	(210.00)
b) Deferred Tax		-	-	-	-	-	(30.82)
9. Net Profit / (Loss) for the period (7-8)		667.76	1461.30	679.47	2058.55	2102.85	992.09
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		-	-	-	-	-	3978.71
12. Earnings Per Share (Rs. 10/-) (Basic and Diluted)		21.54	47.14	21.92	66.40	67.83	32.00

PART - 2		3 months ended 31.12.2014	3 months ended 30.09.2014	3 months ended 31.12.2013
PARTICULARS				
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 promoters 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 promoters 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		9 Months ended 31.12.2014		
B. INVESTORS COMPLAINTS				
Pending at the beginning of the quarter			NIL	
Received during the quarter			1	
Disposed of during the quarter			1	
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 03.02.2015.
- 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 31.12.2014 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.
- The Company has charged depreciation in keeping with the requirements of Schedule II to the Companies Act, 2013. Consequently, depreciation charge for the period ended 31st December, 2014 is higher by Rs. 38.59 Lakh compared to the charge for the corresponding period of the previous financial year, with consequential adverse impact on profit from ordinary activities before tax for the period. In respect of Buildings and Plant and Machinery the Company has adopted longer useful lives different from those in Schedule II to the Companies Act, 2013. Such useful lives are based on the technical assessment made by the Company.
- Previous year's figures have been re-arranged where necessary, to make those comparable.