



B & A Limited

CIN: L01132AS1915PLC000200

Registered Office : Gariahabi Grant, Charingia, Jorhat - 785006, Assam

Corporate Office : 113, Park Street, 9th Floor, Kolkata - 700016

Phone : (033) 2229 5098, 2217 6815, (033) 2265 1388

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

Notice of Annual General Meeting

NOTICE is hereby given that the Hundred and Twelfth (112th) Annual General Meeting ("AGM") of the Members of B & A Limited ("the Company") for the financial year ended 31st March, 2026 will be held on Thursday, 30th July, 2026 at 10:00 A.M. (IST) at the Auditorium of Kaziranga Golf Club Resort, Sangsua Tea Estate, P.O. Gatoonga, District Jorhat – 785616, Assam, to transact the following business:

Ordinary Business

1. To receive, consider and adopt (a) the audited Standalone Financial Statement of the Company for the financial year ended 31st March 2026 together with the reports of the Directors and Auditors thereon and (b) the audited Consolidated Financial Statement of the Company for the financial year ended 31st March 2026 together with the report of the Auditors thereon and in this regard, pass the following resolutions as an Ordinary Resolution:
 - (a) **"RESOLVED THAT** the audited Standalone Financial Statement of the Company for the financial year ended 31st March 2026 and reports of the Board of Directors and Auditors thereon laid before the meeting, be and are hereby considered and adopted."
 - (b) **"RESOLVED THAT** the audited Consolidated Financial Statement of the Company for the financial year ended 31st March 2026 and report of the Auditors thereon laid before the meeting, be and are hereby considered and adopted."
2. To reappoint Mr. Anjan Ghosh (DIN: 00655014), who retires by rotation and being eligible, offers himself for reappointment as a Director and in this regard, pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act" 2013, Mr. Anjan Ghosh (DIN: 00655014), who retires by rotation at this meeting and being eligible has offered himself for reappointment, be and is hereby reappointed as Director of the Company, liable to retire by rotation."

3. To reappoint Mr. Rajkamal Bhuyan (DIN: 00946477), who retires by rotation and being eligible, offers himself for reappointment as a Director and in this regard, pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act' 2013, Mr. Raj Kamal Bhuyan (DIN: 00946477), who retires by rotation at this meeting and being eligible has offered himself for reappointment, be and is hereby reappointed as Director of the Company, liable to retire by rotation."

Special Business

4. **To reappoint Mr. Dhruva Jyoti Dowerah (DIN: 07432518) as a Whole time director designated as a Deputy Managing Director liable to retire by rotation and in this regard, pass the following resolution as an Ordinary Resolution:**

RESOLVED THAT pursuant to the provisions of Sections 149, 152, 160, 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V thereto and the Rules framed thereunder [including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force], and pursuant to the provisions of the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company ('the Board'), consent of the Members be and is hereby accorded for the re-appointment of Mr. Dhruva Jyoti Dowerah as Whole Time Director designated as Deputy Managing Director of the Company, liable to retire by rotation, for a further period of 3 (three) years with effect from 12th August, 2026 to 11th August, 2029, on such terms and conditions including remuneration as approved by the Board and as set out in the Explanatory Statement annexed to the Notice convening this Annual General Meeting.

RESOLVED FURTHER THAT the Board be

and is hereby authorised to alter, revise, vary or modify the terms and conditions of the said re-appointment and remuneration payable to the Whole Time Director during the tenure of his appointment, in such manner as may be agreed between the Board and Mr. Dhruva Jyoti Dowerah, subject to the provisions of the Companies Act, 2013 and other applicable laws for the time being in force.

RESOLVED FURTHER THAT the Board be and is hereby authorised, empowered and directed to do all such acts, deeds, matters and things as may be considered requisite, desirable, appropriate or necessary to give effect to this resolution and to authorise any Director or Key Managerial Personnel of the Company to sign and execute all such documents, papers, forms and writings as may be necessary or expedient in this regard.”

5. **To ratify the remuneration of Cost Auditors for the financial year ending 31st March 2027 and in this regard, pass the following resolution as an Ordinary Resolution:**

“**RESOLVED THAT** pursuant to the provisions of Section 148 and other applicable provisions,

if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, the remuneration of Rs.1,00,000/- (Rupees One Lakh only), excluding applicable taxes and reimbursement of out-of-pocket expenses, as approved by the Board of Directors, be and is hereby ratified for payment to M/s. Mou Banerjee & Co., Cost Accountants (Registration No. 000266), appointed as the Cost Auditors of the Company for conducting the audit of the cost records relating to the tea business of the Company for the financial year ending 31st March, 2027.

RESOLVED FURTHER THAT the Board be and is hereby authorised, empowered and directed to do all such acts, deeds, matters and things as may be considered requisite, desirable, appropriate or necessary to give effect to the aforesaid resolution and to authorize any Director or Key Management Personnel to sign, seal, deliver all documents, applications, papers and deeds and perform all matters, acts or things and to take all such steps as may be necessary or desirable to give effect to this resolution.”

**By Order of the Board of Directors
B & A Limited**

Binita Pandey
Company Secretary
Membership No. : A41594

Place : Kolkata
Date : 26th May 2026

NOTES:

1. Proxy

A member entitled to attend and vote at the Annual General Meeting of the Company on Thursday, 30th July 2026 (“AGM”) may appoint a proxy to attend and vote on a poll instead of himself/herself and the proxy need not be a member of the company. The instrument appointing proxy in order to be effective, must be received in its original copy either at the office of the Registrar and Share Transfer Agent (RTA), M/s MCS Share Transfer Agent Limited, 383, Lake Gardens, 1st Floor, Kolkata-700045, Phone: 033 4072-4051, 52, 53; Fax: 033 4072-4050; **email: mcssta@rediffmail.com** or at the company's registered office not less than forty-eight hours before the commencement of the meeting.

A person can act as a proxy on behalf of members not exceeding fifty and holding in the

aggregate not more than ten percent of the total share capital of the company. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other shareholder.

During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the company provided that not less than three days of notice in writing is given to the company.

2. Corporate Shareholder

Corporate Members intending to send their authorized representatives to attend the meeting are requested to send a certified copy of the board resolution authorizing their representative

to attend and vote on their behalf at the AGM. Such request along with the scanned copy of the board resolution could be emailed at investorrelations@bandaltd.in.

3. Joint holders

In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

4. Explanatory Statement

The Explanatory Statement setting out the material facts pursuant to section 102(1) of the Companies Act, 2013 ("the Act"), in respect of the Special Business under Item nos. 4 and 5 as set above is attached with the Notice of the AGM. Details as required under Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") and Secretarial Standard on General Meeting (SS-2) in respect of the Directors seeking appointment/reappointment at the AGM is provided in the Annexure to the Notice.

5. Inspection by Members

Copies of all documents referred to in the notice are available for inspection by the members at the registered office of the company during normal business hours on all working days upto and including the day of the AGM of the company. The Register of Directors and Key Managerial Personnel and their shareholding and Register of Contracts and Arrangements in which Directors are interested maintained under sections 170 and 189 of the "Act" respectively will be available for inspection by the members at the AGM.

6. Book closure

Pursuant to the provision of section 91 of the "Act", the Register of Members and the Share Transfer Books of the company shall remain closed from Friday 24th July, 2026 to Thursday 30th July, 2026 (both days inclusive).

7. Record Date for Voting

The Company has set Thursday, 23rd July 2026, as "Record Date" for taking record of the Shareholders of the company who will be eligible for casting their vote on the resolutions to be passed in the AGM, in both remote e-voting and physical mode.

8. Dematerialization and Nomination

Members holding shares in physical mode are requested to convert their holding in dematerialized form to eliminate the risk associated with physical shares and ensure better management of their holding. Shareholders are requested to nominate in respect of their shareholding to ease the process of transmission. Shareholders are requested to note that SEBI vide its various circulars issued on 3rd November 2021, 14th December 2021 and 16th March 2023 has notified simplified norms for processing investors' service request by RTA and mandatory furnishing of PAN, KYC details and Nomination by holders of physical securities. Necessary forms for furnishing the abovementioned details are notified by SEBI which are available at the website of the company.

Members holding physical shares may note that unless such details are made available with RTA's records any form of investor service would not be available against concerned shares.

Members holding physical shares are requested to note that SEBI vide its circular dated 25th January 2022 has mandated listed companies to issue shares in dematerialized form only while processing service requests from the concerned shareholders with regards to issue of duplicate, renewal, exchange, endorsement, sub-divided and/or consolidated certificate or transmission of shares. Detail procedures alongwith necessary documents are available at the website of the company at investor's section.

9. Address for correspondence

All correspondences should be addressed to company's RTA M/s. MCS Share Transfer Agent Limited, 383, Lake Gardens, 1st Floor, Kolkata- 700045, Phone: (033) 4072-4051, 52, 53; Fax: (033) 4072-4050; email: mcssta@rediffmail.com. In case of inconvenience shareholders are requested to write to the Company Secretary at 113, Park Street, 9th floor, Kolkata-700016 or email at investorrelations@bandaltd.in.

10. Service of Notice and Annual Report

The Annual Report 2025-26 and Notice of the AGM, Attendance Slip and Proxy Form are being sent in electronic form to all the members whose email IDs are registered with the

company/ depositories. For members who have not registered their email addresses and those who request for a hard copy, physical copies of the aforesaid documents are being sent in the permitted mode. Annual Report for the financial year ended 31st March 2026, Notice of the AGM, Attendance Slip and Proxy Form are also available in the company's website at <https://www.barooahs.com>. The same shall also be available at the website of Stock Exchange i.e. BSE Limited at www.bseindia.com. The Notice of the AGM will also be available on the website of CDSL at : <https://www.evotingindia.com>.

11. Information on Finance/Accounts

Members seeking any information with regard to accounts are requested to write to the Company Secretary at least 5 days in advance of AGM to enable the company to keep the information ready. Such queries mentioning name, demat account number / folio number, etc. should be sent to corporate office of the company or could be emailed at investorrelations@bandaltd.in.

12. Electronic voting

In compliance with the provisions of section 108 of the Companies Act, 2013 and the rules framed thereunder, the members are provided with the facility to cast their vote electronically, through remote e-voting services provided by CDSL on the resolutions set forth in this notice.

13. Scrutinizer

Mr. Tarun Chatterjee, Advocate (Enrolment No. WB 2068) and failing him CS Indrani Chaudhuri, Practicing Company Secretary, Membership No. ACS 8739 and COP 6667, has been appointed as Scrutinizer to scrutinize the e-voting process. The Scrutinizer shall as early as possible from the conclusion of the e-voting period, unblock the votes in the presence of at least two (2) witnesses not in employment of the company and make a Scrutinizer's Report of the votes cast in favour or against, if any, to the Chairman of the AGM.

14. Shareholders instructions for remote e-voting

The instructions for shareholders voting electronically are as under:

CDSL e-Voting System – For Remote e-voting

- (i) The voting period begins on Monday, 27th July, 2026 at 10.00 AM (IST) and ends

on Wednesday, 29th July, 2026 at 5.00 pm (IST). During this period shareholders of the company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) on Thursday 23rd July, 2026 may cast their vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter.

- (ii) The shareholders who have already voted through remote e-voting prior to the meeting date would not be entitled to vote on poll at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December 2020, (hereinafter Cir 242) under Regulation 44 of the Listing Regulations; listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/ retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iv) In terms of Cir 242 on e-voting facility provided by listed companies, individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-voting facility.

Notice of Annual General Meeting

Pursuant to above said Cir 242, Login method for e-voting for individual shareholders holding securities in demat mode CDSL/ NSDL is given below:

Type of Shareholders	Login Method
Individual shareholders holding securities in demat mode with CDSL Depository	1) Users who have opted for CDSL Easi/ Easiest facility, can login through their existing user id and password. Option will be made available to reach e-voting page without any further authentication. The users to login to Easi/ Easiest are requested to visit cdsi website www.cdsiindia.com and click on Login icon and My Easi New (Token) Tab. 2) After successful login the Easi/ Easiest user will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-voting Service Providers, so that the user can visit the e-voting service providers; website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdsiindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from a e-voting link available on www.cdsiindia.com home page. The system will authenticate the user by sending OTP on registered mobile & email as recorded in the demat account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting service providers.

Type of Shareholders	Login Method
Individual shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdli.com either on a personal computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under "IDeAS" section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-voting services. Click on "Access to e-voting" under e-voting services and you will be able to see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdli.com. Select "Register Online for IDeAS" Portal or click at https://eservices.nsdli.com/SecureWeb/IdeasDirectReg.jsp. 3) Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdli.com/ either on a personal computer or on a mobile. Once the home page of e-voting system is launched, click on the icon "Login" which is available under "Shareholder/Member" section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL depository site wherein you can

	see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period. 4) For OTP base login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8 digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page. Click on Company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting.
Individual shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your depository participant registered with NSDL/CDSL for e-voting facility. After successful login, you will be able to see e-voting option. Once you click on e-voting option, you will be redirected to NSDL/CDSL depository site after successful authentication, wherein you can see e-voting feature. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above-mentioned websites.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at evoting@cdslindia.com or contact at toll free no. 1800 22 55 33.
Individual shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022-4886 7000 and 022-2499 7000.

(v) Login method for remote e-voting for **physical shareholders and shareholders other than individual shareholders holding in demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in physical form should enter Folio Number registered with the company.
- 4) Next enter the Image Verification as displayed and click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For physical shareholders and other than individual shareholders holding shares in Demat
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). Shareholders who have not updated their PAN with the company/depository participant are requested to use the sequence number sent by company/RTA.

Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id/ folio number in the Dividend Bank details field.
---	---

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the company selection screen. However, shareholders holding shares in demat form will now reach “Password Creation” menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option “YES” or “NO” as desired. The option “YES” implies that you assent to the resolution and option “NO” implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”,

else to change your vote, click on “CANCEL” and accordingly modify your vote.

- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the voting page.
- (xv) If a demat account holder has forgotten the login password, then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians – For Remote Voting Only.**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, Non Individual shareholders are required mandatorily to send the relevant Board Resolution/

Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the company at the email address viz; investorrelations@bandaltd.in (designated email address of the company), if they have voted from individual tab and not uploaded same in the CDSL e-voting system for the Scrutinizer to verify the same.

- (xviii) Process for those shareholders whose email/mobile no. are not registered with the Company/Depositories
- For Physical Shareholders: Please provide necessary details like Folio No., Name of Shareholder, scanned copy of the share certificate (front and back), PAN (Self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.
 - For Demat Shareholders: Please update your email id & mobile no. with your Depository Participant (DP)
 - For Individual Demat Shareholders: Please update your email id & mobile no. with your respective Depository

Participant (DP) which is mandatory while e-voting & joining virtual meetings through Depository.

- (xix) If any member has any queries or issues regarding e-voting from the CDSL e-voting system, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33.
- (xx) All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 22 55 33.

15. Results of e-voting

Results of the e-voting shall be declared within 48 hours after conclusion of the AGM. The Consolidated Scrutinizer's report on e-voting alongwith voting at the venue of AGM shall be placed at the website of the company at www.barooahs.com and at the website of CDSL at www.evotingindia.com. The same shall also be communicated to BSE Limited where the shares of the company are listed.

16. Route Map

The route map of the venue of the meeting is attached herewith for convenience of the members.



Explanatory Statement pursuant to section 102 (1) of the Companies Act, 2013

The following statement sets out the material facts relating to the Special Business mentioned in the accompanying Notice of the Annual General Meeting to be held on Thursday, 30th July 2026 ("the AGM"):

Item No. 4

Mr. Dhruba Jyoti Dowerah was appointed as Whole Time Director of the Company for a period of 3 (three) years with effect from 12th August, 2023 to 11th August, 2026. His appointment was approved by the Members of the Company at the Extra-Ordinary General Meeting held on 9th November, 2023.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on 26th May, 2026, approved and recommended to the Members the re-appointment of Mr. Dhruba Jyoti Dowerah as Whole-Time Director, designated as Deputy Managing Director, liable to retire by rotation, for a further term of 3 (three) years commencing from 12th August, 2026 and ending on 11th August, 2029, subject to the approval of the Members at the ensuing Annual General Meeting (AGM).

Mr. Dhruba Jyoti Dowerah has consented to act as Director of the Company and confirmed that he is not disqualified from being appointed/re-appointed as Director in terms of Section 164 of the Companies Act, 2013. The Company has also received the necessary disclosures and declarations as required under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The requisite details and additional information pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Secretarial Standard-2 on General Meetings and other applicable provisions of the Companies Act, 2013, relating to the re-appointment

of Mr. Dhruba Jyoti Dowerah are provided in the Annexure forming part of the Notice of the Annual General Meeting (AGM).

Except Mr. Dhruba Jyoti Dowerah and his relatives, none of the Directors or Key Managerial Personnel of the Company or their relatives are, in any way, concerned or interested, financially or otherwise, in the proposed Resolution.

The Board of Directors recommends the Ordinary Resolution set out at Item No. [4] of the accompanying Notice for approval of the Members.

Item No. 5

The Board on recommendations made by the Audit Committee of Directors approved the appointment and remuneration payable to M/s. Mou Banerjee & Co., Cost Accountants (Registration No. 000266) as Cost Auditors to conduct the audit of the cost records of the Company pertaining to its tea business for the financial year ending 31st March 2027. The Board has approved remuneration of Rs. 100,000/- (One Lakh Only) per year excluding applicable tax and re-imbursement of expenses as Audit Fees payable to the Cost Auditors for the financial year 2026-27.

In terms of Section 148 of the Act, read with Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors as approved by the Board has to be ratified by the Members of the Company. Accordingly, by proposing this Ordinary Resolution, the Board seeks approval of the Members to pay the remuneration as approved by it to the Cost Auditors for the financial year ending 31st March 2027.

None of the Directors and Key Managerial Personnel of the Company, or their relatives are interested or concerned in the Resolution.

The Board recommends the Ordinary resolution set out in item no. 5 of the Notice of the AGM for approval of the Members.

**By Order of the Board of Directors
B & A Limited**

Binita Pandey
Company Secretary
Membership No. : A41594

Place : Kolkata
Date : 26th May 2026

ANNEXURE TO THE NOTICE

Details in respect of Directors seeking appointment/re-appointment at the Annual General Meeting of the Company to be held on Thursday, 30th July 2026 are provided herewith:

(i) Profile of the Directors:

- a) Mr. Anjan Ghosh :** Mr. Ghosh is a Fellow member of Institute of Chartered Accountants of India, having Forty Five years of corporate experience with experience in accounts, banking, finance, taxation, risk management and Adherence. *Remained Vice-Chairperson and Managing Director of J. Thomas & Co.
- b) Mr. Raj Kamal Bhuyan:** Mr. Bhuyan is a Post Graduate in Economics and Chartered

Accountant, Engaged in Construction business. *Promoted several projects.

- c) Mr. Dhruba Jyoti Dowerah:** Mr. Dhruba Jyoti Dowerah born on 1st December 1968 holds a bachelor's degree in Agriculture and has been associate with the Company i.e., B & A Limited for over 30 years. He has worked in several capacities in B & A Limited like General Manager, Visiting Agent and later on promoted as President- Tea Division. Mr. Dowerah is in-charge of the gardens and factory operations of B & A Limited and is instrumental and driving force for the market leadership of the Tea Estates of the Company.

(ii) Particulars of Directorship of the above-mentioned Directors in other listed Indian Companies as on the date of the Notice and other particulars are tabled below:

Name of the Director	Number of meetings of Board attended during FY 2025-26	Remuneration received during FY 2025-26 (In Rs.)	Name of the other listed companies where the appointee is also a Director	Category of Directorship	Committee Membership	Chairmanship in Committees
Mr. Anjan Ghosh	Seven	—	B & A Packaging India Limited	Non-Executive Director	1. Stakeholder Committee 2. Audit Committee 3. Nomination and Remuneration Committee	Nil
Mr. Raj Kamal Bhuyan	Seven	—	Premier Cryogenics Limited	Non-Executive Director	Nomination and Remuneration Committee	Nil
Mr. Dhruba Jyoti Dowerah	Seven	42.40	B & A Packaging India Limited	Executive Director	—	Nil