Barooahs
H P BAROOAH GROUP

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

B&A/KOL/SEC/ 193 **7th October, 2026**

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

Scrip Code: 508136

Dear Sir/Madam,

Sub.: Certificate under Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 for the quarter ended 30th September,2026

With reference to the captioned subject, please find enclosed herewith Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI (Depositories and Participants) Regulation, 2018 for the quarter ended 30th September 2026.

You are requested to kindly take the above information on record.

Thanking You.

Yours faithfully,

For B & A Limited
BINITA PANDEY Digitally signed by BINITA PANDEY Date: 2026.10.07 17:46:24 +05'30'

Binita Pandey
Company Secretary and Compliance Officer
A41594

B & A LIMITED KOLKATA 700 016

Enclosed: As above

Ashok Kumar Daga
B. Com. (H), LLB., FCS
Practising Company Secretary

AVANI OXFORD, PHASE II
136, JESSORE ROAD, BLOCK - 1
FLAT # 1B, 1ST FLOOR
KOLKATA - 700055
Phone : +91 33 32916865
Mobile : 09831036425, 09830236425
E-mail : daga.ashok@gmail.com

To
The Board of Directors,
B&A Limited,
113, Park Street, 9th Floor,
Kolkata- 700016

RECONCILIATION OF SHARE CAPITAL AUDIT

I have examined the Register of Members, beneficiary details furnished by the Depositories and other records/documents maintained by B& A Limited and its Registrar and Share Transfer Agents, MCS Share Transfer Agent Ltd for issuing this certificate.

In my opinion and to the best of my knowledge and according to the information and explanations given to me and based on such verifications considered necessary, I hereby certify the followings:

1	For Quarter Ended	30th SEPTEMBER 2026
2	ISIN :	INE489D01011
3	Face Value :	Rs.10/- per share
4	Name of the Company	**B & A LIMITED**
5	Registered Office Address	Gariahabi Grant, Charingia, Jorhat- 785006, Assam
6	Correspondence Address	113, Park Street, 9th Floor Kolkata-700016
7	Telephone & Fax Nos.	Phone:033 2229-5098 / 2265-7389 Fax No. -033 2265 1388
8	E-mail Address	investorrelations@bandaltd.in

Ashok Kumar Daga
B. Com. (H), LLB., FCS
Practising Company Secretary

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9	Names of the Stock Exchange where the Company's securities are listed:	Bombay Stock Exchange Limited. (BSE)

		Number of Shares	% of Total Issued Capital
10	Issued Share Capital (Equity)	3100000	100%
11	Listed Capital (Equity)	3100000	100%
12	Held in dematerialized form in CDSL	592014	19.1%
13	Held in dematerialized form in NSDL	2442256	78.78%
14	Physical	65730	2.12%
15	Total No. of shares (12+13+14)	3100000	100.00%

16	Reasons for difference if any, between (10 & 11), (10 & 15), (11 & 15):	N.A.

17 Certifying the details of changes in share capital during the quarter under consideration as per Table below:

Particulars(**)	No. of shares	Applied /Not Applied for listing	Listed on Stock Exchanges (Specify names)	Whether intimated to CDSL	Whether intimated to NSDL	In-prin. Approval pending for stock exchange
N.A.	Nil	N.A.	N.A	N.A	N.A	N.A.

** Rights, Bonus, Preferential Issue, ESOSs, Amalgamation, conversion, Buyback, Capital Reduction, Forfeiture, Any other (to specify).

Ashok Kumar Daga
B. Com. (H), LLB., FCS
Practising Company Secretary

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18	Register of Members is updated (Yes/No) if not, updated-up to which date	Yes
19	Reference of previous quarter with regards to excess dematerialized shares, if any,	N.A
20	Has the company resolved the matter mentioned in point no.19 above in the current quarter? If not, reason why?	N.A

21 Mentioned the total no. of requests, if any, confirmed after 21 days and the total no. of requests pending beyond 21 days with the reasons for delay:

Total No. of demat requests	No. of requests	No. of Shares	Reasons for delay
Confirmed after 21 Days	Nil	Nil	N.A
Pending for more than 21 days	Nil	Nil	N.A

22	Name & Telephone No. of Compliance Officer of the Company	Ms. Binita Pandey Company Secretary Mem. No A41594 Ph: 033-2229-5098 / 2265-7389
23	Name, Address, Tel. & Fax No. Registration no. of the certifying CA/CS.	Ashok Kumar Daga Practicing Company Secretary 1. Crooked Lane. Kolkata-700069 Ph. No.-9831036425 CP No.-2948

Ashok Kumar Daga
B. Com. (H), LLB., FCS
Practising Company Secretary

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E-mail : daga.ashok@gmail.com

24	Appointment of common agency for share registry work, if yes (name & address)	MCS Share Transfer Agent Limited 383 Lake Gardens, 1st Floor, Kolkata- 700045 Ph No: 033 4072-4051-54 Email: mcssta@rediffmail.com
25	Any other detail that the auditor may like to provide (e.g. BIFR company, delisting from SE, company changed its name, etc.)	Nil

Place: Kolkata
Date: 07.10.2026

UDIN: F002699H001761973

ASHOK KUMAR DAGA
Digitally signed by ASHOK KUMAR DAGA
Date: 2026.10.07 16:23:29 +05'30'

(Ashok Kumar Daga)
Company Secretary in Practice
Membership No. FCS 2699
C P No. 2948