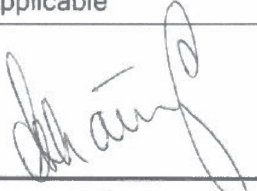






## FORM A

Format of covering letter of the annual audit report to be filed with the Stock Exchange

1.	Name of the company	B & A Ltd
2.	Annual financial statements for the year ended	31 <sup>st</sup> March 2013
3.	Type of Audit observation	Un-qualified / Matter of Emphasis
4.	Frequency of observation	Not Applicable
5.	To be signed by- <ul style="list-style-type: none"> <li>• CEO/Managing Director</li> <li>• CFO</li> <li>• Auditor of the company</li> <li>• Audit Committee Chairman</li> </ul>	 <hr/> (Somnath Chatterjee)  Not applicable   <hr/> (P.K. Nandy)   <hr/> (Anjan Ghosh)

Place: Kolkata

Date: 15.07.2013