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**BBL/SECT/55/2025-26****Date: 12 February 2026**

To,

**The Listing Department**

National Stock Exchange of India Limited,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051

**NSE Symbol: BANKA**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting dated 12 February 2026**

**Ref: Regulation 30 & 33 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").**

This is to inform you that the Board of Directors at its meeting held today, i.e., Thursday, 12 February 2026, considered and approved the following:

- 1) Unaudited financial results (standalone and consolidated) of the Company for the quarter and nine months ended 31 December 2025, based on recommendation of Audit Committee.
- 2) Limited Review Reports (standalone and consolidated) thereon, for the quarter and nine months ended 31 December 2025, based on recommendation of Audit Committee.

A copy of the aforementioned financial results along with the Auditors' Reports thereon pursuant to Regulation 33 of SEBI Listing Regulations are enclosed herewith.

We are also arranging to upload the aforesaid Financial Results on the Company's website at <https://www.bankabio.com/investors> and shall publish the financial results in the newspapers, in the format prescribed under Regulation 47 of the SEBI Listing Regulations.

The meeting commenced at 04:00 PM and concluded at 05:30 PM.

We request you to kindly take note of the same in your record.

Thank you,

**For Banka BioLoo Limited**

**Nitika Lakhotia**

**Company Secretary & Compliance Officer**

*Encl: As above*



# B.D. SABOO & ASSOCIATES CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Unaudited Standalone Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of BANKA BIOLOO LIMITED

We have reviewed the accompanying Statement of unaudited standalone financial results of **BANKA BIOLOO LIMITED** for the quarter and nine months ended December 31, 2025 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

1. This Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For B.D. Saboo and Associates  
Chartered Accountants  
Firm Registration No: 003505s

Shyam Sunder Modani  
Partner  
Membership No: 213530



Place: Hyderabad  
Date: 12-02-2026  
UDIN: 26213530DDTRRJ2728

Banka BioLoo Limited

Unaudited STANDALONE statement of financial results for the quarter and nine months ended 31.12.2025

Rs. In Lakhs

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2025
		Unaudited 31.12.2025	Unaudited 30.09.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	
1	<b>Income</b>						
	Revenue from Operations	1592.86	1324.81	1418.82	4173.48	4091.59	5500.03
	Other income	4.43	5.14	11.36	114.91	38.50	38.84
	<b>Total Income</b>	<b>1597.28</b>	<b>1329.95</b>	<b>1430.18</b>	<b>4288.39</b>	<b>4130.09</b>	<b>5538.87</b>
2	<b>Expenses</b>						
	Cost of materials consumed	571.45	418.54	461.50	1292.61	1035.10	1578.61
	Changes in inventories of finished goods and work-in-progress	(21.42)	29.90	(2.55)	0.24	81.22	(43.60)
	Operating Expenses	170.14	114.50	145.28	447.49	330.46	554.67
	Employee benefits expense	707.41	720.03	757.96	2,164.89	2,151.14	2,913.63
	Finance costs	65.90	64.42	71.98	189.92	201.68	269.53
	Depreciation and amortisation expense	48.95	47.61	46.22	138.07	136.16	181.95
	Other expenses	79.67	86.50	101.53	229.43	240.39	303.85
	<b>Total expenses</b>	<b>1,622.10</b>	<b>1,481.50</b>	<b>1,581.93</b>	<b>4,462.65</b>	<b>4,176.15</b>	<b>5,758.63</b>
3	<b>Profit before exceptional items and tax</b>	<b>(24.82)</b>	<b>(151.55)</b>	<b>(151.75)</b>	<b>(174.26)</b>	<b>(46.06)</b>	<b>(219.76)</b>
4	<b>Exceptional items</b>	-	-	-	-	712.27	719.65
5	<b>Profit/(loss) before tax.</b>	<b>(24.82)</b>	<b>(151.55)</b>	<b>(151.75)</b>	<b>(174.26)</b>	<b>(758.33)</b>	<b>(939.41)</b>
6	<b>Tax expense</b>						
	(1) Current tax	-	-	(13.46)	-	-	-
	(2) Taxes for earlier years	-	-	-	-	-	-
	(3) MAT Credit	-	-	-	-	-	-
	(4) Deferred tax	(2.81)	(41.18)	8.16	(55.41)	(1.59)	(9.77)
	<b>Total Tax expense</b>	<b>(2.81)</b>	<b>(41.18)</b>	<b>(5.30)</b>	<b>(55.41)</b>	<b>(1.59)</b>	<b>(9.77)</b>
7	<b>Profit after tax</b>	<b>(22.01)</b>	<b>(110.38)</b>	<b>(146.45)</b>	<b>(118.85)</b>	<b>(756.74)</b>	<b>(929.64)</b>
	<b>Other comprehensive income</b>						
	<i>Items that will not be reclassified to profit and loss</i>						
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	23.86
	Income tax effect on items that will not be reclassified	-	-	-	-	-	(6.00)
8	<b>Other comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17.85</b>
9	<b>Total comprehensive income for the year</b>	<b>(22.01)</b>	<b>(110.38)</b>	<b>(146.45)</b>	<b>(118.85)</b>	<b>(756.74)</b>	<b>(911.79)</b>
10	Paid up equity share capital (Face value Rs. 10/- each)	1089.28	1088.41	1084.66	1089.28	1084.66	1087.42
11	<b>Earnings per share</b>						
	Basic Earnings per share (in Rs.)	(0.20)	(1.01)	(1.35)	(1.09)	(6.98)	(8.57)
	Diluted Earnings per share (in Rs.)	(0.20)	(1.01)	(1.35)	(1.09)	(6.98)	(8.57)
		<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Not annualized)</i>	<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Annualised)</i>

For & on behalf of board of directors

*Vishal Murarka*

Vishal Murarka  
CEO & Executive Director  
DIN: 06729485



Place: Hyderabad  
Date: 12.02.2026

**Notes:**

1. The above unaudited Standalone Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12 February 2026.
2. The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards ("INDAS") prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued there under and other accounting principles generally accepted in India and the guidelines issued by SEBI.
3. The above Standalone Financial Results have been prepared in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations 2015.
4. The Standalone Financial Results for the quarter and nine months ended 31 December 2025 have been prepared following the same accounting policies as those followed for the annual financial statements for the year ended 31 March 2025.
5. Based on the internal reporting provided to the Chief Operating Decision Maker, the standalone financial results relate to the business of waste water & fecal treatment manufacture, supply and installation of and related AMOC services as the only reportable primary segment of the Company as per the Ind AS 108 "Operating Segments".
6. The Company has considered internal and external information up to the date of approval of these standalone financial results in assessing the recoverability of assets including trade receivables, unbilled receivables, based on which it expects to recover the carrying amount of these assets.
7. Figures of previous year / period have been regrouped / recast wherever necessary, to make them comparable.

For Banka Bioloo Limited



Vishal Murarka

Vishal Murarka



Place: Hyderabad

Date: 12 February 2026

CEO & Executive Director

DIN: 06729485



**Independent Auditor's Review Report on Review of Consolidated Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To The Board of Directors of BANKA BIOLOO LIMITED**

1. We have reviewed the accompanying Statement of Consolidated unaudited financial results of **BANKA BIOLOO LIMITED** ("the Parent") its Subsidiaries (the Parent and Subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associate for the quarter ended December 31, 2025 and for the period from April 1,2025 to December 31, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



# B.D. SABOO & ASSOCIATES CHARTERED ACCOUNTANTS

4. The Statement includes the results of the following entities.

## Holding Company

BANKA BIOLOO LIMTTED

## Subsidiaries

1. ENZOTECH SOLUTIONS PRIVATE LIMITED – Wholly Owned Subsidiary
2. MEGALITER VARUNAA PRIVATE LIMITED

## Associate

SAI BANKA SPV PRIVATE LIMITED (with a share of 50% to the holding company)

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Accounting Standards prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatements

## 5. Other Matter

We did not review the interim financial information of 1subsidiary included in the unaudited consolidated financial results, which have not been reviewed by their auditor, whose interim financial information reflect total revenues of Rs. 0.00 Lacs and Rs.0.00 Lacs, total net loss after tax of Rs.0.51 Lacs and Rs.1.54 Lacs and total comprehensive loss of Rs.0.51 Lacs and Rs.1.54 Lacs for the quarter ended December 31, 2025, and for the period from April 1, 2025, to December 31, 2025, respectively as the consolidated unaudited financial results. The statement also includes financial results of one associate as mentioned above, whose share of net profit after tax of Rs.2.13 Lacs and Rs.5.28 Lacs total comprehensive income of Rs.2.13 Lacs and Rs.5.28 Lacs for the quarter ended December 31, 2025 and for the period from April 1, 2025, to December 31, 2025, respectively, as considered in the unaudited consolidated financial results, based on their interim financial results which have not been reviewed by the auditors and which has been furnished to us by the Management. According to the information and explanations given to us by the management, these unaudited interim standalone financial results are not material to the group

Our conclusion on the Statement is not modified in respect of the above matter.

### For B.D. Saboo and Associates

Chartered Accountants

Firm Registration No. 003505

Shyam Sundar Modani  
Partner  
Membership No. 213530



Place: Hyderabad  
Date: 12-02-2026  
UDIN: 26213530QMBTGH4668

## Banka BioLoo Limited

## Unaudited CONSOLIDATED statement of financial results for the quarter and nine months ended 31.12.2025

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Rs. In Lakhs Year Ended 31.03.2025
		Unaudited 31.12.2025	Unaudited 30.09.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	
1	<b>Income</b>						
	Revenue from Operations	1,526.49	1,301.18	1,404.13	3,941.79	3,933.82	5,417.35
	Other income	5.05	5.14	11.36	115.54	30.99	32.78
	<b>Total Income</b>	<b>1,531.54</b>	<b>1,306.32</b>	<b>1,415.49</b>	<b>4,057.32</b>	<b>3,964.81</b>	<b>5,450.14</b>
2	<b>Expenses</b>						
	Cost of materials consumed	438.35	348.04	394.92	910.61	980.88	1,553.08
	Changes in inventories of finished goods and work-in-progress	(21.42)	29.90	(2.55)	0.24	167.52	42.69
	Operating Expenses	170.14	114.50	145.71	447.49	330.89	555.10
	Employee benefits expense	707.41	720.03	759.05	2,164.89	2,152.23	2,914.72
	Finance costs	90.54	93.20	100.86	273.16	273.38	376.11
	Depreciation and amortisation expense	77.49	69.93	62.94	211.26	186.62	253.08
	Other expenses	85.94	89.65	104.27	239.21	572.84	639.05
	<b>Total expenses</b>	<b>1,548.46</b>	<b>1,465.26</b>	<b>1,565.19</b>	<b>4,246.85</b>	<b>4,664.36</b>	<b>6,333.83</b>
3	<b>Share of profit/(loss) of Associates</b>	2.13	2.00	0.92	5.28	2.08	2.84
4	<b>Profit/(loss) before tax exceptional items</b>	(14.79)	(156.94)	(148.78)	(184.25)	(697.47)	(880.86)
5	<b>Exceptional items</b>	-	-	-	-	31.51	31.51
6	<b>Profit/(loss) before tax</b>	(14.79)	(156.94)	(148.78)	(184.25)	(728.98)	(912.38)
7	<b>Tax expense</b>						
	(1) Current tax	-	-	(13.46)	-	-	-
	(2) Taxes for earlier years	-	-	-	-	-	(0.64)
	(3) MAT Credit	-	-	-	-	-	-
	(4) Deferred tax	(2.34)	(48.08)	10.21	(63.16)	0.33	(20.87)
	<b>Total Tax expense</b>	<b>(2.34)</b>	<b>(48.08)</b>	<b>(3.24)</b>	<b>(63.16)</b>	<b>0.33</b>	<b>(21.51)</b>
8	<b>Profit after tax</b>	(12.45)	(108.86)	(145.54)	(121.09)	(729.31)	(890.87)
	<b>Other comprehensive income</b>						
	<i>Items that will not be reclassified to profit and loss</i>						
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	23.86
	Income tax effect on items that will not be reclassified	-	-	-	-	-	(6.00)
9	<b>Other comprehensive income for the year</b>	-	-	-	-	-	17.85
10	<b>Total comprehensive income for the year</b>	(12.45)	(108.86)	(145.54)	(121.09)	(729.31)	(873.01)
	<b>Attributable to</b>						
	Shareholders of the Company	(14.88)	(108.47)	(145.50)	(122.83)	(729.02)	(873.66)
	Non controlling interest	2.42	(0.39)	(0.04)	1.74	(0.29)	0.64
11	Paid up equity share capital (Face value Rs. 10/- each)	1,089.28	1,088.41	1,084.66	1,089.28	1,084.66	1,087.42
12	<b>Earnings per share</b>						
	Basic Earnings per share (in Rs.)	(0.14)	(1.00)	(1.34)	(1.13)	(6.72)	(8.21)
	Diluted Earnings per share (in Rs.)	(0.14)	(1.00)	(1.34)	(1.13)	(6.72)	(8.21)
	<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Not annualised)</i>	<i>(Not annualised)</i>

For &amp; on behalf of board of directors



Vishal Murarka  
CEO & Executive Director  
DIN: 06729485



**Notes:**

1. The above statement of unaudited Consolidated Financial Results was reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12 February 2026.
2. The Consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("INDAS") prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued there under and other accounting principles generally accepted in India and the guidelines issued by SEBI.
3. The consolidated financial results of the Group include the results of the Company and results of the following entities.

Name of the entity	Status
Enzotech Solutions Private Limited	Wholly owned subsidiary
Megaliter Varunaa Private Limited	Subsidiary
Sai Banka SPV Private Limited	Associate with 50% share to the Company

4. The above Consolidated Financial Results have been prepared in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations 2015.
5. The Consolidated Financial Results for the quarter and nine months ended 31 December 2025 have been prepared following the same accounting policies as these followed for the annual financial statements for the year ended 31 March 2025.
6. Based on the internal reporting provided to the Chief Operating Decision Maker, the consolidated financial results relate to the business of waste water & fecal treatment manufacture, supply and installation of and related AMOC services as the only reportable primary segment of the Company as per the Ind AS 108 "Operating Segments".
7. The Company has considered internal and external information up to the date of approval of these Consolidated financial results in assessing the recoverability of assets including trade receivables, unbilled receivables, based on which it expects to recover the carrying amount of these assets.
8. Figures of previous year / period have been regrouped / recast wherever necessary, to make them comparable.

For Banka Bioloo Limited

*Vishal Murarka*

Vishal Murarka

CEO & Executive Director

DIN: 06729485

Place: Hyderabad

Date: 12 February 2026

