

**BBL/SECT/43/2025-26****Date: 14 November 2025**

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 14 November 2025****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., Friday, 14 November 2025, considered and approved the following:

- 1) Unaudited financial results (standalone and consolidated) of the Company for the quarter and half-year ended 30 September 2025, based on recommendation of Audit Committee.
- 2) Limited Review Reports (standalone and consolidated) thereon, for the quarter and half-year ended 30 September 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 04:30 PM and concluded at 06:00 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*



**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 half year ended September 30, 2025 and the Standalone Unaudited Balance Sheet and Cash Flow Statement as at September 30, 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 is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion 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 stated 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 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 Listing Regulations including the manner in which it is to be disclosed, or that it contain any material misstatement.

**For B.D. Saboo and Associates**

Chartered Accountants

Firm Registration No: 0035055

**Shyam Sunder Modani**

Partner

Membership No: 213530

Place: Hyderabad

Date: 14-11-2025

UDIN: 25213530BMIJLT9520



**Banka BioLoo Limited**  
Statement of STANDALONE assets and liabilities as at 30.09.2025

| Particulars   | Rs. In Lakhs                     |                                |
|---|----------------------------------|--------------------------------|
|   | Unaudited<br>As at<br>30.09.2025 | Audited<br>As at<br>31.03.2025 |
| <b>ASSETS</b>   |                                  |                                |
| <b>Non-current assets</b>   |                                  |                                |
| Property, Plant and Equipment (PPE)                                       | 1,693.76                         | 935.52                         |
| Capital work-in-progress  | -                                | 764.09                         |
| Right-of-use assets   | 2.67                             | 36.17                          |
| Intangible assets   | 8.23                             | 9.05                           |
| <b>Financial assets</b>   |                                  |                                |
| Investments   | 97.87                            | 97.87                          |
| Other financial assets  | 433.91                           | 463.10                         |
| Deferred tax assets (net)   | 23.54                            | -                              |
| <b>Total non-current assets</b>   | <b>2,259.98</b>                  | <b>2,305.79</b>                |
| <b>Current assets</b>   |                                  |                                |
| Inventories   | 579.86                           | 583.65                         |
| <b>Financial assets</b>   |                                  |                                |
| Trade receivables   | 2,580.80                         | 2,567.91                       |
| Cash and cash equivalents   | 4.78                             | 0.79                           |
| Other bank balances   | 167.37                           | 418.43                         |
| Other financial assets  | 1,115.83                         | 965.42                         |
| Income tax assets   | 177.38                           | 205.48                         |
| Other current assets  | 98.85                            | 81.76                          |
| <b>Total current assets</b>   | <b>4,724.88</b>                  | <b>4,823.44</b>                |
| <b>Total assets</b>   | <b>6,984.86</b>                  | <b>7,129.24</b>                |
| <b>EQUITY AND LIABILITIES</b>   |                                  |                                |
| <b>Equity</b>   |                                  |                                |
| Equity share capital  | 1,088.41                         | 1,087.42                       |
| Other equity  | 2,094.56                         | 2,173.24                       |
| <b>Total equity</b>   | <b>3,182.97</b>                  | <b>3,260.66</b>                |
| <b>Liabilities</b>  |                                  |                                |
| <b>Non-current liabilities</b>  |                                  |                                |
| <b>Financial Liabilities</b>  |                                  |                                |
| Borrowings  | 102.96                           | 422.15                         |
| Provisions  | 102.77                           | 79.57                          |
| Deferred tax liabilities (Net)  | -                                | 29.06                          |
| <b>Total Non-current liabilities</b>                                      | <b>205.73</b>                    | <b>530.78</b>                  |
| <b>Current liabilities</b>  |                                  |                                |
| <b>Financial Liabilities</b>  |                                  |                                |
| Short-term borrowings   | 2,212.23                         | 2,025.48                       |
| Trade payables  |                                  |                                |
| Total outstanding dues of micro and small enterprise                      | 4.43                             | 11.05                          |
| Total outstanding dues of creditors other than micro and small enterprise | 528.40                           | 426.71                         |
| Short-term lease liabilities  | 3.56                             | 47.59                          |
| Other financial liabilities   | 60.39                            | 39.86                          |
| Other current liabilities   | 777.57                           | 779.74                         |
| Provisions  | 9.58                             | 7.35                           |
| <b>Total Current liabilities</b>  | <b>3,596.16</b>                  | <b>3,337.79</b>                |
| <b>Total Equity &amp; Liabilities</b>                                     | <b>6,984.86</b>                  | <b>7,129.24</b>                |

For & on behalf of board of directors

*Vishal Murarka*

Vishal Murarka  
CEO & Executive Director  
DIN: 06729485



Place: Hyderabad  
Date: 14.11.2025

## Banka BioLoo Limited

Unaudited STANDALONE statement of financial results for the quarter and half year ended 30.09.2025

Rs. In Lakhs

| Sl. No | Particulars  | Quarter Ended    |                  |                  | Half Year Ended  |                  | Year Ended      |
|--------|--|------------------|------------------|------------------|------------------|------------------|-----------------|
|        |  | Unaudited        | Unaudited        | Unaudited        | Unaudited        | Unaudited        | Audited         |
|        |  | 30.09.2025       | 30.06.2025       | 30.09.2024       | 30.09.2025       | 30.09.2024       | 31.03.2025      |
| 1      | <b>Income</b>  |                  |                  |                  |                  |                  |                 |
|        | Revenue from Operations  | 1324.81          | 1255.82          | 1434.01          | 2580.63          | 2672.77          | 5500.03         |
|        | Other income   | 5.14             | 105.34           | 8.30             | 110.48           | 27.14            | 38.84           |
|        | <b>Total Income</b>  | <b>1329.95</b>   | <b>1361.16</b>   | <b>1442.32</b>   | <b>2691.11</b>   | <b>2699.91</b>   | <b>5538.87</b>  |
| 2      | <b>Expenses</b>  |                  |                  |                  |                  |                  |                 |
|        | Cost of materials consumed                                     | 418.54           | 302.62           | 355.24           | 721.16           | 573.59           | 1578.61         |
|        | Changes in inventories of finished goods and work-in-progress  | 29.90            | (8.25)           | 14.09            | 21.65            | 83.77            | (43.60)         |
|        | Operating Expenses   | 114.50           | 162.84           | 131.37           | 277.35           | 185.18           | 554.67          |
|        | Employee benefits expense                                      | 720.03           | 737.45           | 691.53           | 1457.48          | 1393.18          | 2913.63         |
|        | Finance costs  | 64.42            | 59.61            | 61.84            | 124.03           | 129.70           | 269.53          |
|        | Depreciation and amortisation expense                          | 47.61            | 41.52            | 44.83            | 89.12            | 89.94            | 181.95          |
|        | Other expenses   | 86.50            | 63.25            | 88.58            | 149.75           | 138.85           | 303.85          |
|        | <b>Total expenses</b>  | <b>1481.50</b>   | <b>1359.04</b>   | <b>1387.48</b>   | <b>2840.54</b>   | <b>2594.22</b>   | <b>5758.63</b>  |
| 3      | <b>Profit before exceptional items and tax</b>                 | <b>(151.55)</b>  | <b>2.12</b>      | <b>54.84</b>     | <b>(149.44)</b>  | <b>105.68</b>    | <b>(219.76)</b> |
| 4      | <b>Exceptional items</b>                                       | <b>-</b>         | <b>-</b>         | <b>712.27</b>    | <b>-</b>         | <b>712.27</b>    | <b>719.65</b>   |
| 5      | <b>Profit/(loss) before tax.</b>                               | <b>(151.55)</b>  | <b>2.12</b>      | <b>(637.43)</b>  | <b>(149.44)</b>  | <b>(606.58)</b>  | <b>(939.41)</b> |
| 6      | <b>Tax expense</b>   |                  |                  |                  |                  |                  |                 |
|        | (1) Current tax  | -                | -                | 6.41             | -                | 13.46            | -               |
|        | (2) Taxes for earlier years                                    | -                | -                | -                | -                | -                | -               |
|        | (3) MAT Credit   | -                | -                | -                | -                | -                | -               |
|        | (4) Deferred tax   | (41.18)          | (11.43)          | (11.25)          | (52.60)          | (9.75)           | (9.77)          |
|        | <b>Total Tax expense</b>                                       | <b>(41.18)</b>   | <b>(11.43)</b>   | <b>(4.84)</b>    | <b>(52.60)</b>   | <b>3.71</b>      | <b>(9.77)</b>   |
| 7      | <b>Profit after tax</b>  | <b>(110.38)</b>  | <b>13.54</b>     | <b>(652.58)</b>  | <b>(96.83)</b>   | <b>(610.29)</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>(110.38)</b>  | <b>13.54</b>     | <b>(652.58)</b>  | <b>(96.83)</b>   | <b>(610.29)</b>  | <b>(911.79)</b> |
| 10     | <b>Paid up equity share capital (Face value Rs. 10/- each)</b> | <b>1088.41</b>   | <b>1088.41</b>   | <b>1084.66</b>   | <b>1088.41</b>   | <b>1084.66</b>   | <b>1087.42</b>  |
| 11     | <b>Earnings per share</b>                                      |                  |                  |                  |                  |                  |                 |
|        | Basic Earnings per share (in Rs.)                              | (1.01)           | 0.12             | (6.02)           | (0.89)           | (5.63)           | (8.57)          |
|        | Diluted Earnings per share (in Rs.)                            | (1.01)           | 0.12             | (6.02)           | (0.89)           | (5.63)           | (8.57)          |
|        |  | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | (Annualised)    |

For &amp; on behalf of board of directors

Vishal Murarka

Vishal Murarka  
CEO & Executive Director  
DIN: 06729485Place: Hyderabad  
Date: 14.11.2025



**Banka BioLoo Limited**
**Standalone statement of cash flows for the period ending 30.09.2025**
**Rs. In Lakhs**

| Particulars  | Half Year Ended<br>30.09.2025 | Half Year Ended<br>30.09.2024 |
|--|-------------------------------|-------------------------------|
| <b>A. Cash flows from/(used in) operating activities</b>                 |                               |                               |
| Net loss before tax  | (149.44)                      | (606.58)                      |
| Adjustments for:   |                               |                               |
| Depreciation and amortisation expense                                    | 89.12                         | 89.94                         |
| Finance cost   | 122.94                        | 124.13                        |
| Interest on lease rentals  | 1.09                          | 5.57                          |
| Employee stock option-discount forming part of employee benefits expense | 18.16                         | 20.31                         |
| Profit on sale of PPE  | -                             | (0.40)                        |
| Provision for investments in subsidiary & loan                           | -                             | 712.27                        |
| Profit on decognition of lease.  | (5.34)                        | -                             |
| Interest income  | (15.56)                       | (19.51)                       |
| <b>Operating profit before working capital changes</b>                   | <b>60.98</b>                  | <b>325.73</b>                 |
| <i>Changes in operating assets and liabilities</i>                       |                               |                               |
| (Increase)/decrease in inventories                                       | 3.80                          | (125.30)                      |
| (Increase)/decrease in trade receivables                                 | (12.90)                       | (512.14)                      |
| Increase/(decrease) in trade payables                                    | 95.06                         | 1.47                          |
| (Increase)/decrease in other financial assets                            | (95.67)                       | 38.04                         |
| (Increase)/decrease in non financial assets                              | (17.09)                       | (63.84)                       |
| Increase/(decrease) in other financial liabilities                       | 20.53                         | (3.51)                        |
| Increase/(decrease) in non financial liabilities                         | (2.17)                        | 238.60                        |
| Increase/(decrease) provisions   | 25.43                         | 21.28                         |
| <b>Cash (used in)/from operating activities</b>                          | <b>77.96</b>                  | <b>(79.68)</b>                |
| Income taxes paid (net of refunds)                                       | 28.11                         | 10.17                         |
| <b>Net cash (used in)/ from operating activities</b>                     | <b>106.07</b>                 | <b>(69.51)</b>                |
| <b>B. Cash flow from/(used in) investing activity</b>                    |                               |                               |
| Purchase of PPE, Investment property and Intangible assets               | (64.49)                       | (91.20)                       |
| Sale of PPE, Investment property and Intangible assets                   | -                             | 2.00                          |
| (Increase)/decrease in loans to subsidiaries                             | -                             | (4.73)                        |
| (Increase)/decrease in Deposits  | 235.71                        | (98.78)                       |
| Interest received  | 5.36                          | 9.18                          |
| <b>Net cash (used in)/from investing activities</b>                      | <b>176.57</b>                 | <b>(183.53)</b>               |
| <b>C. Cash flows from/(used in) financing activities</b>                 |                               |                               |
| Increase in share capital  | 0.99                          | -                             |
| (Repayment)/proceeds of borrowings                                       | (132.44)                      | 389.22                        |
| Payment of lease liabilities   | (24.25)                       | (36.83)                       |
| Interest paid  | (122.94)                      | (124.13)                      |
| <b>Net cash (used in)/from financing activities</b>                      | <b>(278.64)</b>               | <b>228.26</b>                 |
| <b>Net increase /(decrease) in cash and cash equivalents</b>             | <b>4.00</b>                   | <b>(24.78)</b>                |
| Add: Cash and cash equivalents at the beginning of the year              | 0.79                          | 26.93                         |
| <b>Cash and cash equivalents at the end of the year</b>                  | <b>4.78</b>                   | <b>2.15</b>                   |

**For & on behalf of board of directors**

**Vishal Murarka**  
 CEO & Executive Director  
 DIN: 06729485

 Place: Hyderabad  
 Date: 14.11.2025

**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 14 November 2025.
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 ended 30 September 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

CEO & Executive Director

DIN: 06729485

Place: Hyderabad

Date: 14 November 2025





**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  
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 September 30, 2025 and for the period from April 1, 2025 to September 30, 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. 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. 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 the 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.

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

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

**Holding/Parent Company**

**BANKA BIOLOO LIMITED**

**Wholly Owned Subsidiary**

**ENZOTECH SOLUTIONS PRIVATE LIMITED**

**Subsidiary**

**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.

**Other Matter**

We did not review the interim financial information of 1 subsidiary included in the unaudited consolidated financial results, whose interim financial information reflect total assets of Rs.256.70 lacs, total revenues of Rs. 0.003 Lacs and Rs.0.003 Lacs, total net loss after tax of Rs.0.51 Lacs and Rs.1.02 Lacs and total comprehensive loss of Rs.0.51 Lacs and Rs.1.02 Lacs for the quarter ended September 30, 2025, and for the period from April 1, 2025, to September 30, 2025, respectively and cash flows (net) of Rs. 0.00 Lacs for the period from, April 1, 2025, to September 30, 2025 as the consolidated unaudited financial results as considered in the statement. This interim financial information has not been reviewed by other auditors.

The statement also includes financial results of one associate as mentioned above, whose share of net profit after tax of Rs. 2.00 Lacs and Rs.3.15 Lacs total comprehensive income of Rs. 2.00 Lacs and Rs.3.15 Lacs for the quarter ended September 30, 2025 and for the period from, April 1, 2025 to September 30, 2025, respectively, as considered in the unaudited consolidated financial results, based on their interim financial results which have not been reviewed 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.

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

  
**Shyam Sunder Modani**  
**Partner**  
**Membership No. 213530**



**Place: Hyderabad**  
**Date: 14-11-2025**

**UDIN: 25213530BMIJLU1069**



**Banka BioLoo Limited**  
**Statement of CONSOLIDATED assets and liabilities as at 30.09.2025**

| Particulars  | Rs. In Lakhs                     |                                |
|--|----------------------------------|--------------------------------|
|  | Unaudited<br>As at<br>30.09.2025 | Audited<br>As at<br>31.03.2025 |
| <b>ASSETS</b>  |                                  |                                |
| <b>Non-current assets</b>  |                                  |                                |
| Property, plant and equipment  | 2503.15                          | 1540.45                        |
| Capital work-in-progress   | -                                | 764.09                         |
| Right-to-use asset   | 2.67                             | 36.17                          |
| Intangible assets  | 8.23                             | 9.05                           |
| Financial assets   |                                  |                                |
| Investments  | 7.53                             | 4.38                           |
| Other financial assets   | 508.04                           | 537.22                         |
| Deferred tax assets (net)  | 39.93                            | -                              |
| <b>Total non-current assets</b>  | <b>3069.55</b>                   | <b>2891.36</b>                 |
| <b>Current assets</b>  |                                  |                                |
| Inventories  | 577.96                           | 581.76                         |
| Financial assets   |                                  |                                |
| Trade receivables  | 2577.58                          | 2779.65                        |
| Cash and cash equivalents  | 7.29                             | 24.52                          |
| Other bank balances  | 189.33                           | 440.39                         |
| Other financial assets   | 1115.83                          | 965.42                         |
| Income tax assets  | 185.90                           | 205.54                         |
| Other current assets   | 288.22                           | 326.88                         |
| <b>Total current assets</b>  | <b>4942.11</b>                   | <b>5324.16</b>                 |
| <b>Total assets</b>  | <b>8011.66</b>                   | <b>8215.51</b>                 |
| <b>EQUITY AND LIABILITIES</b>  |                                  |                                |
| <b>Equity</b>  |                                  |                                |
| Equity share capital   | 1088.41                          | 1087.42                        |
| Other equity   | 1974.12                          | 2063.92                        |
| <b>Equity attributable to shareholders of the company</b>                  | <b>3062.53</b>                   | <b>3151.34</b>                 |
| <b>Non-controlling interests</b>   | <b>6.50</b>                      | <b>7.19</b>                    |
| <b>Total equity</b>  | <b>3069.04</b>                   | <b>3158.53</b>                 |
| <b>Liabilities</b>   |                                  |                                |
| <b>Non-current liabilities</b>   |                                  |                                |
| Financial Liabilities  |                                  |                                |
| Borrowings   | 759.10                           | 1167.09                        |
| Provisions   | 102.77                           | 79.57                          |
| Deferred tax liabilities (Net)   | -                                | 20.89                          |
| <b>Total Non-current liabilities</b>                                       | <b>861.87</b>                    | <b>1267.56</b>                 |
| <b>Current liabilities</b>   |                                  |                                |
| Financial Liabilities  |                                  |                                |
| Short-term borrowings  | 2476.60                          | 2258.15                        |
| Trade payables   |                                  |                                |
| Total outstanding dues of micro and small enterprises                      | 66.14                            | 72.47                          |
| Total outstanding dues of creditors other than micro and small enterprises | 574.05                           | 472.29                         |
| Lease liabilities  | 3.56                             | 47.59                          |
| Other financial liabilities  | 166.09                           | 145.56                         |
| Other current liabilities  | 784.73                           | 786.00                         |
| Provisions   | 9.58                             | 7.35                           |
| <b>Total Current liabilities</b>   | <b>4080.76</b>                   | <b>3789.43</b>                 |
| <b>Total Equity &amp; Liabilities</b>                                      | <b>8011.66</b>                   | <b>8215.51</b>                 |

For & on behalf of board of directors

*Vishal Murarka*

Vishal Murarka  
CEO & Executive Director  
DIN: 06729485

Place: Hyderabad  
Date: 14.11.2025



## Banka BioLoo Limited

Unaudited CONSOLIDATED statement of financial results for the quarter and half year ended 30.09.2025

Rs. In Lakhs

| Sl. No | Particulars   | Quarter Ended    |                  |                  | Half Year Ended  |                  | Year Ended      |
|--------|---|------------------|------------------|------------------|------------------|------------------|-----------------|
|        |   | Unaudited        | Unaudited        | Unaudited        | Unaudited        | Unaudited        | Audited         |
|        |   | 30.09.2025       | 30.06.2025       | 30.09.2024       | 30.09.2025       | 30.09.2024       | 31.03.2025      |
| 1      | <b>Income</b>   |                  |                  |                  |                  |                  |                 |
|        | Revenue from Operations                                       | 1301.18          | 1114.12          | 1241.14          | 2415.30          | 2529.69          | 5417.35         |
|        | Other income  | 5.14             | 105.34           | 8.30             | 110.48           | 19.63            | 32.78           |
|        | <b>Total Income</b>   | <b>1306.32</b>   | <b>1219.46</b>   | <b>1249.44</b>   | <b>2525.78</b>   | <b>2549.32</b>   | <b>5450.14</b>  |
| 2      | <b>Expenses</b>   |                  |                  |                  |                  |                  |                 |
|        | Cost of materials consumed                                    | 348.04           | 124.22           | 348.28           | 472.26           | 585.96           | 1553.08         |
|        | Changes in inventories of finished goods and work-in-progress | 29.90            | (8.25)           | 100.39           | 21.65            | 170.07           | 42.69           |
|        | Operating Expenses  | 114.50           | 162.84           | 131.37           | 277.35           | 185.18           | 555.10          |
|        | Employee benefits expense                                     | 720.03           | 737.45           | 691.53           | 1457.48          | 1393.18          | 2914.72         |
|        | Finance costs   | 93.20            | 89.42            | 85.07            | 182.63           | 172.52           | 376.11          |
|        | Depreciation and amortisation expense                         | 69.93            | 63.84            | 61.84            | 133.76           | 123.69           | 253.08          |
|        | Other expenses  | 89.65            | 63.61            | 417.64           | 153.26           | 468.57           | 639.05          |
|        | <b>Total expenses</b>   | <b>1465.26</b>   | <b>1233.14</b>   | <b>1836.12</b>   | <b>2698.39</b>   | <b>3099.17</b>   | <b>6333.83</b>  |
| 3      | Share of profit/(loss) of Associates                          | 2.00             | 1.15             | 0.43             | 3.15             | 1.16             | 2.84            |
| 4      | <b>Profit/(loss) before tax exceptional items</b>             | <b>(156.94)</b>  | <b>(12.53)</b>   | <b>(586.25)</b>  | <b>(169.46)</b>  | <b>(548.68)</b>  | <b>(880.86)</b> |
| 5      | <b>Exceptional items</b>                                      | -                | -                | 31.51            | -                | 31.51            | 31.51           |
| 6      | <b>Profit/(loss) before tax</b>                               | <b>(156.94)</b>  | <b>(12.53)</b>   | <b>(617.77)</b>  | <b>(169.46)</b>  | <b>(580.20)</b>  | <b>(912.38)</b> |
| 7      | <b>Tax expense</b>  |                  |                  |                  |                  |                  |                 |
|        | (1) Current tax   | -                | -                | 6.41             | -                | 13.46            | -               |
|        | (2) Taxes for earlier years                                   | -                | -                | -                | -                | -                | (0.64)          |
|        | (3) MAT Credit  | -                | -                | -                | -                | -                | -               |
|        | (4) Deferred tax  | (48.08)          | (12.74)          | (11.20)          | (60.82)          | (9.88)           | (20.87)         |
|        | <b>Total Tax expense</b>                                      | <b>(48.08)</b>   | <b>(12.74)</b>   | <b>(4.78)</b>    | <b>(60.82)</b>   | <b>3.57</b>      | <b>(21.51)</b>  |
| 8      | <b>Profit after tax</b>                                       | <b>(108.86)</b>  | <b>0.21</b>      | <b>(612.98)</b>  | <b>(108.64)</b>  | <b>(583.77)</b>  | <b>(890.87)</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)          |
| 9      | <b>Other comprehensive income for the year</b>                | -                | -                | -                | -                | -                | 17.85           |
| 10     | <b>Total comprehensive income for the year</b>                | <b>(108.86)</b>  | <b>0.21</b>      | <b>(612.98)</b>  | <b>(108.64)</b>  | <b>(583.77)</b>  | <b>(873.01)</b> |
|        | <b>Attributable to</b>  |                  |                  |                  |                  |                  |                 |
|        | Shareholders of the Company                                   | (108.47)         | 0.51             | (612.83)         | (107.96)         | (583.52)         | (873.66)        |
|        | Non controlling interest                                      | (0.39)           | (0.30)           | (0.16)           | (0.68)           | (0.25)           | 0.64            |
| 11     | Paid up equity share capital (Face value Rs. 10/- each)       | 1088.41          | 1088.41          | 1084.66          | 1088.41          | 1084.66          | 1087.42         |
| 12     | <b>Earnings per share</b>                                     |                  |                  |                  |                  |                  |                 |
|        | Basic Earnings per share (in Rs.)                             | (1.00)           | 0.00             | (5.65)           | (0.99)           | (5.38)           | (8.21)          |
|        | Diluted Earnings per share (in Rs.)                           | (1.00)           | 0.00             | (5.65)           | (0.99)           | (5.38)           | (8.21)          |
|        |   | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | (Annualised)    |

For &amp; on behalf of board of directors

*Vishal Murarka*  
Vishal Murarka  
CEO & Executive Director  
DIN: 06729485



Place: Hyderabad  
Date: 14.11.2025

## Banka BioLoo Limited

## CONSOLIDATED statement of cash flows for the period ending 30.09.2025

Rs. In Lakhs

| Particulars  | Half Year Ended<br>30.09.2025 | Half Year Ended<br>30.09.2024 |
|--|-------------------------------|-------------------------------|
| <b>A. Cash flows from/(used in) operating activities</b>                 |                               |                               |
| Net loss before tax  | (169.46)                      | (580.20)                      |
| Adjustments for:   |                               |                               |
| Depreciation and amortisation expense                                    | 133.76                        | 123.69                        |
| Finance cost   | 182.63                        | 166.95                        |
| Interest on Lease Rentals  | 1.09                          | 5.57                          |
| Employee stock option-discount forming part of employee benefits expense | 18.16                         | 20.31                         |
| Profit on sale of PPE  | -                             | (0.40)                        |
| Provision for Goodwill   | -                             | 31.51                         |
| Profit on decognition of lease.  | (5.34)                        | -                             |
| Interest income  | (15.56)                       | (11.99)                       |
| <b>Operating profit before working capital changes</b>                   | <b>145.28</b>                 | <b>(244.56)</b>               |
| <i>Changes in operating assets and liabilities</i>                       |                               |                               |
| (Increase)/decrease in inventories                                       | 3.80                          | 167.70                        |
| (Increase)/decrease in trade receivables                                 | 202.07                        | (172.61)                      |
| Increase/(decrease) in trade payables                                    | 95.43                         | 5.01                          |
| (Increase)/decrease in other financial assets                            | (121.23)                      | 398.45                        |
| (Increase)/decrease in non financial assets                              | 38.66                         | (126.37)                      |
| Increase/(decrease) in other financial liabilities                       | 20.53                         | (2.44)                        |
| Increase/(decrease) in non financial liabilities                         | (1.27)                        | (7.68)                        |
| Increase/(decrease) provisions   | 25.43                         | 21.28                         |
| <b>Cash (used in)/from operating activities</b>                          | <b>408.69</b>                 | <b>38.78</b>                  |
| Income taxes paid (net of refunds)                                       | 19.64                         | 8.36                          |
| <b>Net cash (used in)/ from operating activities</b>                     | <b>428.33</b>                 | <b>47.15</b>                  |
| <b>B. Cash flow from/(used in) investing activity</b>                    |                               |                               |
| Purchase of PPE, Investment property and Intangible assets               | (313.59)                      | (285.78)                      |
| Sale of PPE, Investment property and Intangible assets                   | -                             | 2.00                          |
| (Increase)/decrease Investment in associates                             | (3.15)                        | (1.16)                        |
| (Increase)/decrease in loans to subsidiaries                             | -                             | 1.36                          |
| (Increase)/decrease in Deposits  | 261.26                        | (276.39)                      |
| Interest received  | 5.36                          | 11.82                         |
| <b>Net cash (used in)/from investing activities</b>                      | <b>(50.13)</b>                | <b>(548.16)</b>               |
| <b>C. Cash flows from/(used in) financing activities</b>                 |                               |                               |
| Proceeds from issue of Share Capital                                     | 0.99                          | -                             |
| (Repayment)/proceeds of borrowings                                       | (189.55)                      | 678.56                        |
| Payment of lease liabilities   | (24.25)                       | (36.83)                       |
| Interest paid  | (182.63)                      | (166.95)                      |
| <b>Net cash (used in)/from financing activities</b>                      | <b>(395.44)</b>               | <b>474.78</b>                 |
| <b>Net increase /(decrease) in cash and cash equivalents</b>             | <b>(17.23)</b>                | <b>(26.23)</b>                |
| Add: Cash and cash equivalents at the beginning of the period.           | 24.52                         | 31.06                         |
| <b>Cash and cash equivalents at the end of the year</b>                  | <b>7.29</b>                   | <b>4.82</b>                   |

For &amp; on behalf of board of directors

Vishal Murarka

Vishal Murarka  
CEO & Executive Director  
DIN: 06729485Place: Hyderabad  
Date: 14.11.2025



**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 14 November 2025.
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 ended 30 September 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: 14 November 2025

