



**BANKA BIOLOO LIMITED**

**Registered Office:** A-109 Express Apartments, Lakdi ka Pool, Hyderabad - 500004

**Corporate Office:** 5<sup>th</sup> floor, Prestige Phoenix, 1405, Uma Nagar, Begumpet, Hyderabad - 500016

+91 8688825013 • info@bankabio.com • www.bankabio.com • CIN: L90001TG2012PLC082811

An ISO 9001-2015-14001-2015-45001-2018 Company

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**BBL/ SECT/12/2026-27**

**Date: 17 June 2026**

To,  
The Listing Department,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051

**NSE Symbol: BANKA**

**Sub: Update - Machine Readable Form / Legible copy of Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026, approved in Board Meeting held on Tuesday, May 26, 2026.**

Dear Sir/Madam,

We wish to inform that the Company has received an email from National Stock Exchange of India Limited (NSE) dated June 16, 2026, to submit financial results for the quarter and year ended March 31, 2026, in machine readable and searchable form. Accordingly, please find enclosed Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026, as approved in the Board Meeting of the Company held on Tuesday, 26 May, 2026, in machine readable and searchable form.

Kindly take the same on record.

Thank you,

**For Banka BioLoo Limited**

**Manjula Chunduru**  
**Company Secretary & Compliance Officer**  
**M. No. A76239**

*Encl: As above*



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

To  
The Board of Directors  
BANKA BIOLOO LIMITED

**Report on the Audit of the Standalone Financial Results Opinion**

We have audited the accompanying Statement of Audited Standalone Financial Results of BANKA BIOLOO LIMITED ("The Company") for the quarter and year ended March 31, 2026 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) Gives a true and fair view in conformity with the recognition and measurement laid down in the applicable Indian Accounting standards prescribed under sec 133 of the companies Act 2013 ("The Act") read with relevant rules issued under ("IND AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matters**

We draw attention to Note No. 6 to the standalone financial results regarding Trade Receivables amounting to Rs. 687.44 lakhs is (including unbilled revenue) receivable from Government bodies, namely Commissioner & Director of Municipal Administration (CDMA), Telangana and Swachha Andhra Corporation, Andhra Pradesh representing approximately 25% of the total trade receivables as at March 31, 2026. Out of the said balance, receivables aggregating to Rs. 125.26 lakhs have remained outstanding for a period exceeding two years. The Company has not recognized any provision against these receivables considering the nature of the parties and ongoing recovery efforts.

Our opinion is not modified in respect of the above matter

**Management and the Board of Directors' Responsibilities for the Standalone Financial Results**

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which has been prepared in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statements, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

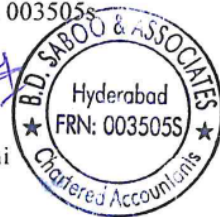
#### Other Matter

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For B.D. Saboo and Associates

Chartered Accountants

Firm Registration No. 003505s



Shyam Sunder Modani

Partner

Membership No. 213530

Place: Hyderabad

Date: 26-05-2026

UDIN: 26213530DIUOGF3913

**Banka BioLoo Limited**  
Statement of STANDALONE assets and liabilities as at 31.03.2026

Particulars	Rs. In Lakhs	
	Audited As at 31.03.2026	Audited As at 31.03.2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment (PPE)	1,678.40	935.52
Capital work-in-progress	-	764.09
Right-of-use assets	140.63	36.17
Other intangible assets	7.42	9.05
Financial assets		
Investments	97.87	97.87
Other financial assets	383.07	463.10
Deferred tax assets (net)	25.79	-
<b>Total non-current assets</b>	<b>2,333.18</b>	<b>2,305.79</b>
<b>Current assets</b>		
Inventories	614.34	583.65
Financial assets		
Trade receivables	2,566.50	2,567.91
Cash and cash equivalents	5.86	0.79
Other bank balances	57.35	418.43
Other financial assets	1,598.81	965.42
Current Tax Assets (Net)	110.92	205.48
Other current assets	106.09	81.76
<b>Total current assets</b>	<b>5,059.87</b>	<b>4,823.44</b>
<b>Total assets</b>	<b>7,393.05</b>	<b>7,129.24</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,092.24	1,087.42
Other equity	2,266.29	2,173.24
<b>Total equity</b>	<b>3,358.54</b>	<b>3,260.66</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial Liabilities		
Borrowings	108.72	422.15
Lease liabilities	114.38	-
Provisions	128.95	79.57
Deferred tax liabilities (Net)		29.06
<b>Total Non-current liabilities</b>	<b>352.05</b>	<b>530.78</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	2,104.88	2,025.48
Trade payables		
Total outstanding dues of micro and small enterprise	26.85	11.05
Total outstanding dues of creditors other than micro and small enterprise	665.62	426.71
Lease liabilities	31.12	47.59
Other financial liabilities	38.79	39.86
Other current liabilities	804.53	779.74
Provisions	10.66	7.35
<b>Total Current liabilities</b>	<b>3,682.45</b>	<b>3,337.79</b>
<b>Total Equity &amp; Liabilities</b>	<b>7,393.05</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: 26.05.2026



**Banka BioLoo Limited**

**Audited STANDALONE statement of financial results for the quarter and year ended 31.03.2026**

**Rs. In Lakhs**

Sl. No	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
<b>1</b>	<b>Income</b>					
	Revenue from Operations	1802.28	1592.86	1408.45	5975.76	5500.03
	Other income	10.51	4.43	0.34	125.42	38.84
	<b>Total Income</b>	<b>1812.79</b>	<b>1597.28</b>	<b>1408.78</b>	<b>6101.18</b>	<b>5538.87</b>
<b>2</b>	<b>Expenses</b>					
	Cost of materials consumed	566.77	571.45	543.51	1860.38	1578.61
	Changes in inventories of finished goods and work-in-progress	24.72	(21.42)	(124.82)	24.96	(43.60)
	Operating Expenses	211.30	170.14	203.69	658.79	554.67
	Employee benefits expense	616.52	707.41	762.27	2,781.41	2,913.63
	Finance costs	61.71	65.90	67.85	251.64	269.53
	Depreciation and amortisation expense	40.34	48.95	45.79	178.41	181.95
	Other expenses	109.83	79.67	84.20	338.26	303.85
	<b>Total expenses</b>	<b>1,631.21</b>	<b>1,622.10</b>	<b>1,582.48</b>	<b>6,093.85</b>	<b>5,758.63</b>
<b>3</b>	<b>Profit before exceptional items and tax</b>	<b>181.59</b>	<b>(24.82)</b>	<b>(173.70)</b>	<b>7.33</b>	<b>(219.76)</b>
<b>4</b>	<b>Exceptional items</b>	<b>29.52</b>	<b>-</b>	<b>7.39</b>	<b>29.52</b>	<b>719.65</b>
<b>5</b>	<b>Profit/(loss) before tax.</b>	<b>152.07</b>	<b>(24.82)</b>	<b>(181.09)</b>	<b>(22.19)</b>	<b>(939.41)</b>
<b>6</b>	<b>Tax expense</b>					
	(1) Current tax	-	-	-	-	-
	(2) Income taxes for earlier years	-	-	-	-	-
	(3) Deferred tax	(4.99)	(2.81)	(8.18)	(60.40)	(9.77)
	<b>Total Tax expense</b>	<b>(4.99)</b>	<b>(2.81)</b>	<b>(8.18)</b>	<b>(60.40)</b>	<b>(9.77)</b>
<b>7</b>	<b>Profit/(loss) after tax</b>	<b>157.06</b>	<b>(22.01)</b>	<b>(172.90)</b>	<b>38.21</b>	<b>(929.64)</b>
	<b>Other comprehensive income</b>					
	<i>Items that will not be reclassified to profit or loss</i>					
	Remeasurement of post-employment benefit obligations	22.05	-	23.86	22.05	23.86
	Income tax effect on items that will not be reclassified to profit or loss	(5.55)	-	(6.00)	(5.55)	(6.00)
<b>8</b>	<b>Other comprehensive income</b>	<b>16.50</b>	<b>-</b>	<b>17.85</b>	<b>16.50</b>	<b>17.85</b>
<b>9</b>	<b>Total comprehensive income</b>	<b>173.56</b>	<b>(22.01)</b>	<b>(155.05)</b>	<b>54.71</b>	<b>(911.79)</b>
<b>10</b>	Paid up equity share capital (Face value Rs. 10/- each)	1092.24	1089.28	1087.42	1092.24	1087.42
<b>11</b>	<b>Earnings per share</b>					
	Basic Earnings per share (in Rs.)	1.44	(0.20)	(1.59)	0.35	(8.57)
	Diluted Earnings per share (in Rs.)	1.42	(0.20)	(1.59)	0.35	(8.57)
		(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)

For & on behalf of board of directors



*Vishal Murarka*

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

Place: Hyderabad  
Date: 26.05.2026

**Banka BioLoo Limited**
**Standalone statement of cash flows for the period ending 31.03.2026**
**Rs. In Lakhs**

Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
<b>A. Cash flows from operating activities</b>		
Loss before tax	(22.19)	(939.41)
Adjustments for:	-	-
Depreciation and amortisation expense	178.41	181.95
Finance cost	242.97	260.19
Interest on lease rentals	8.67	9.34
Employee stock option-discount forming part of employee benefits expense	38.35	49.97
Profit on sale of PPE	(0.00)	(0.40)
Provision for investments in subsidiary & loan	-	719.65
Profit on decognition of lease.	(5.34)	-
Interest income	(30.44)	(32.27)
<b>Operating profit before working capital changes</b>	<b>410.42</b>	<b>249.01</b>
<i>Adjustments for (increase)/ decrease in operating assets</i>		
Inventories	(30.69)	(48.29)
Trade receivables	1.41	(609.07)
Other financial assets	(545.71)	48.30
Other assets	(24.33)	84.76
<i>Adjustments for increase/ (decrease) in operating liabilities</i>		
Trade payables	254.71	149.72
Other financial liabilities	(10.75)	14.72
Other liabilities	24.79	253.16
Provisions	74.74	49.24
<b>Cash from operating activities</b>	<b>154.59</b>	<b>191.55</b>
Income taxes (paid) / net of refunds	99.91	(85.874)
<b>Net cash from operating activities</b>	<b>254.49</b>	<b>105.67</b>
<b>B. Cash flow from/(used in) investing activity</b>		
Purchase of PPE	(109.70)	(211.24)
Proceeds from sale of PPE	0.80	2.00
Proceeds from sale of investments in subsidiaries/ associates	-	2.63
Loans to subsidiaries	-	(17.39)
Deposits placed with banks	(27.74)	(488.91)
Proceeds from deposits	380.56	337.33
Interest received	25.70	38.50
<b>Net cash (used in)/from investing activities</b>	<b>269.62</b>	<b>(337.07)</b>
<b>C. Cash flows from/(used in) financing activities</b>		
Increase in share capital	4.82	2.76
(Repayment)/proceeds of borrowings	(234.03)	537.19
Payment of lease liabilities	(46.86)	(74.51)
Interest paid	(242.97)	(260.19)
<b>Net cash (used in)/from financing activities</b>	<b>(519.04)</b>	<b>205.25</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>5.08</b>	<b>(26.15)</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>5.86</b>	<b>0.79</b>

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

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

**Place: Hyderabad**  
**Date: 26.05.2026**


**Notes:**

1. The above audited Standalone Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 26 May 2026.
2. The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards ("IND AS") 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. The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year
4. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such incremental impact of Rs:- 29.52 lakhs under "Exceptional Items" in the statement of profit and loss for the year ended March 31, 2026. The company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
5. With respect to contract and fixed-term employees, the Company has assessed the impact of the new Labour Codes, specifically the Code on Social Security, 2020 (effective 21 November 2025), on its statutory liabilities. Pursuant to Section 53 of the said Code, fixed-term employees are now eligible for gratuity upon completion of one year of service. Based on such assessment, the Company is of the view that the resultant gratuity obligation in respect of such employees is not material to the financial statements and accordingly no provision has been recognised for the year ended March 31, 2026.
6. Included in Trade Receivables (including unbilled revenue) amounting to Rs. 687.44 lakhs (representing approximately 25% of the total trade receivables as at March 31, 2026) are amounts receivable from Government bodies, namely Commissioner & Director of Municipal Administration (CDMA), Telangana and Swachha Andhra Corporation, Andhra Pradesh. Out of the said balance, receivables aggregating to Rs. 125.26 lakhs have remained outstanding for a period exceeding two years. The Company has not made any provision against these receivables considering nature of the party and ongoing recovery efforts.
7. The Standalone Financial Results for the quarter & year ended 31 March 2026 have been prepared following the same accounting policies as those followed for the annual financial statements for the year ended 31 March 2025.



8. 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".
9. 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.
10. Figures of previous year / period have been regrouped / recast wherever necessary, to make them comparable.

Place: Hyderabad  
Date: 26 May 2026



For **Banka BioLoo Limited**

*Vishal Murarka*

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



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

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

**Report on the Audit of the Consolidated Financial Results Opinion**

We have audited the accompanying statement of audited consolidated financial results of BANKA BIOLOO LIMITED (hereinafter referred to as "Holding Company") its subsidiary entities and associates for the quarter and year ended March 31, 2026 ("the statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial investments of subsidiaries and associates, the Statement:

- a) Includes the results of the following entities  
Holding Company  
Banka BioLoo Limited

Wholly owned subsidiary Enzotech Solutions Pvt Ltd

Subsidiary  
Megaliter Varuna Pvt Ltd

Associates  
Sai Banka SPV Pvt Ltd., with a share of 50% to the holding company

- b) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

## **Emphasis of Matters**

We draw attention to Note No. 7 to the consolidated financial results regarding Trade Receivables amounting to Rs. 687.44 lakhs is (including unbilled revenue) receivable from Government bodies, namely Commissioner & Director of Municipal Administration (CDMA), Telangana and Swachha Andhra Corporation, Andhra Pradesh, representing approximately 25% of the total trade receivables as at March 31, 2026. Out of the said balance, receivables aggregating to Rs. 125.26 lakhs have remained outstanding for a period exceeding two years. The Company has not recognized any provision against these receivables considering the nature of the parties and ongoing recovery efforts.

Our opinion is not modified in respect of the above matter

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## **Management and Board of Directors' Responsibilities for the Consolidated Financial Results**

These quarterly consolidated financial results as well as the year- to-date statements (consolidated financial results) are prepared on the basis of consolidated financial results.

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 if the Listing Regulations. The respective Board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Board of Directors.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- e) Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation
- f) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No.CIR/CFD/CMD1/44//2019 dated March 29,2019 issued by the SEBI under the Regulations 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Material Uncertainty Related to Going Concern**

We draw attention to **Note 8** of the consolidated financial statements, which describes the uncertainty related to the outcome of the application filed by Enzotech Solutions Pvt Ltd before the Hon'ble National Company Law Tribunal (NCLT) under the Insolvency and Bankruptcy Code, 2016. As stated in the said note, Enzotech Solutions Pvt Ltd has incurred significant losses and has filed for initiation of corporate insolvency resolution process, which indicates the existence of a material uncertainty that may cast significant doubt on the subsidiary's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

## Other Matter

1. We did not audit the financial statements/financial information of wholly owned subsidiary viz., Enzotech Solutions Pvt. Ltd., included in the consolidated financial results, whose financial statements/financial information reflects total assets of Rs.256.04 lakhs and total revenues of Rs. 0.33 lakhs for year ended March 31, 2026, respectively, total net loss of Rs. 2.22 lakhs and total comprehensive loss of Rs. 2.22 lakhs for the year ended March 31, 2026. This financial Statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion and conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the said wholly owned subsidiary is solely on the reports of the other auditors and the procedures performed by us as stated under auditor's responsibilities stated above.
2. We audited the financial statements/financial information of subsidiary viz., Megaliter Varunaa Pvt. Ltd., included in the consolidated financial results, whose financial statements/financial information reflects total assets of Rs.2738.31 lakhs and total revenues of Rs.589.24 lakhs for year ended March 31, 2026, respectively, total net profit of Rs.14.80 lakhs and total comprehensive profit of Rs.14.80 lakhs for the year ended March 31, 2026.
3. We also audited the financial statements/financial information of associate as mentioned above included in the consolidated financial results, which includes share of net profit after tax of Rs. 2.93 Lacs for the year ended March 31, 2026
4. The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Our opinion on the consolidated financial results is not modified in respect of the matters with respect to our reliance on the work done and the reports of the other auditor and financial results/financial information certified by the Board of Directors

The consolidated financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For B.D. Saboo and Associates

Chartered Accountants

Firm Registration No. 003505

Shyam Sunder Modani

Partner

Membership No. 213530

Place: Hyderabad

Date: 26-05-2026

UDIN: 26213530YRVAJR2630



Banka BioLoo Limited  
Statement of CONSOLIDATED assets and liabilities as at 31.03.2026

Rs. In Lakhs

Particulars	Audited	Audited
	As at 31.03.2026	As at 31.03.2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2623.39	1540.45
Capital work-in-progress	48.22	764.09
Right-to-use asset	140.63	36.17
Other intangible assets	7.42	9.05
Financial assets		
Investments	7.31	4.38
Other financial assets	457.20	537.22
Deferred tax assets (net)	39.35	-
<b>Total non-current assets</b>	<b>3323.52</b>	<b>2891.36</b>
<b>Current assets</b>		
Inventories	612.45	581.76
Financial assets		
Trade receivables	2915.40	2779.65
Cash and cash equivalents	1021.18	24.52
Other bank balances	79.61	440.39
Other financial assets	1697.02	965.42
Current tax assets (Net)	121.01	205.54
Other current assets	300.83	326.88
<b>Total current assets</b>	<b>6747.49</b>	<b>5324.16</b>
<b>Total assets</b>	<b>10071.01</b>	<b>8215.51</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1092.24	1087.42
Other equity	2863.29	2063.92
<b>Equity attributable to shareholders of the company</b>	<b>3955.53</b>	<b>3151.34</b>
<b>Non-controlling interests</b>	301.97	7.19
<b>Total equity</b>	<b>4257.50</b>	<b>3158.53</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial Liabilities		
Borrowings	1303.16	1167.09
Lease liabilities	114.38	-
Provisions	128.95	79.57
Deferred tax liabilities (Net)	-	20.89
<b>Total Non-current liabilities</b>	<b>1546.49</b>	<b>1267.56</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	2631.67	2258.15
Trade payables		
Total outstanding dues of micro and small enterprises	88.28	72.47
Total outstanding dues of creditors other than micro and small enterprises	711.20	472.29
Lease liabilities	31.12	47.59
Other financial liabilities	38.79	145.56
Other current liabilities	755.29	786.00
Provisions	10.66	7.35
<b>Total Current liabilities</b>	<b>4267.02</b>	<b>3789.43</b>
<b>Total Equity &amp; Liabilities</b>	<b>10071.01</b>	<b>8215.51</b>

For & on behalf of board of directors

*Vishal Murarka*

Vishal Murarka  
CEO & Executive Director  
DIN: 06729485

Place: Hyderabad  
Date: 26.05.2026



## Banka BioLoo Limited

Audited CONSOLIDATED statement of financial results for the quarter and year ended 31.03.2026

Rs. In Lakhs

Sl. No	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1	<b>Income</b>					
	Revenue from Operations	1,767.46	1,526.49	1,483.53	5,709.24	5,417.35
	Other income	13.83	5.05	1.79	129.37	32.78
	<b>Total Income</b>	<b>1,781.29</b>	<b>1,531.54</b>	<b>1,485.32</b>	<b>5,838.61</b>	<b>5,450.14</b>
2	<b>Expenses</b>					
	Cost of materials consumed	465.35	439.36	572.20	1,376.96	1,553.08
	Changes in inventories of finished goods and work-in-progress	24.72	(21.42)	(124.82)	24.96	42.69
	Operating Expenses	211.30	170.14	224.21	658.79	555.10
	Employee benefits expense	616.52	707.41	762.49	2,781.41	2,914.72
	Finance costs	92.60	93.60	102.73	368.83	376.11
	Depreciation and amortisation expense	68.89	77.49	66.45	280.14	253.08
	Other expenses	112.27	81.88	66.22	347.41	639.05
	<b>Total expenses</b>	<b>1,591.65</b>	<b>1,548.46</b>	<b>1,669.48</b>	<b>5,838.50</b>	<b>6,333.83</b>
3	Share of profit/(loss) of Associates	(2.34)	2.13	0.75	2.93	2.84
4	<b>Profit/(loss) before tax exceptional items</b>	<b>187.29</b>	<b>(14.79)</b>	<b>(183.40)</b>	<b>3.04</b>	<b>(880.86)</b>
5	Exceptional items	29.52	-	-	29.52	31.51
6	<b>Profit/(loss) before tax</b>	<b>157.77</b>	<b>(14.79)</b>	<b>(183.40)</b>	<b>(26.48)</b>	<b>(912.38)</b>
7	<b>Tax expense</b>					
	(1) Current tax	-	-	-	-	-
	(2) Taxes for earlier years	-	-	(0.64)	-	(0.64)
	(3) Deferred tax	(2.63)	(2.34)	(21.20)	(65.79)	(20.87)
	<b>Total Tax expense</b>	<b>(2.63)</b>	<b>(2.34)</b>	<b>(21.84)</b>	<b>(65.79)</b>	<b>(21.51)</b>
8	<b>Profit/(loss) after tax</b>	<b>160.41</b>	<b>(12.45)</b>	<b>(161.56)</b>	<b>39.31</b>	<b>(890.87)</b>
	<b>Other comprehensive income</b>					
	<i>Items that will not be reclassified to profit or loss</i>					
	Remeasurement of post-employment benefit obligations	22.05	-	23.86	22.05	23.86
	Income tax effect on items that will not be reclassified to	(5.55)	-	(6.00)	(5.55)	(6.00)
9	<b>Other comprehensive income</b>	<b>16.50</b>	<b>-</b>	<b>17.85</b>	<b>16.50</b>	<b>17.85</b>
10	<b>Total comprehensive income</b>	<b>176.90</b>	<b>(12.45)</b>	<b>(143.71)</b>	<b>55.81</b>	<b>(873.01)</b>
	<b>Attributable to</b>					
	Shareholders of the Company	174.47	(14.88)	(144.64)	51.63	(873.66)
	Non controlling interest	2.44	2.42	0.93	4.18	0.64
11	Paid up equity share capital (Face value Rs. 10/- each)	1,092.24	1,089.28	1,087.42	1,092.24	1,087.42
12	Earnings per share					
	Basic Earnings per share (in Rs.)	1.45	(0.14)	(1.50)	0.32	(8.21)
	Diluted Earnings per share (in Rs.)	1.43	(0.14)	(1.50)	0.32	(8.21)
		(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)

For &amp; on behalf of board of directors



Vishal Murarka  
CEO & Executive Director  
DIN: 06729485

Place: Hyderabad  
Date: 26.05.2026



Banka BioLoo Limited

CONSOLIDATED statement of cash flows for the period ending 31.03.2026

Rs. In Lakhs

Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
<b>A. Cash flows from operating activities</b>		
Net loss before tax	(26.48)	(912.38)
Adjustments for:	-	-
Depreciation and amortisation expense	280.14	253.08
Finance cost	360.16	366.77
Interest on Lease Rentals	8.67	9.34
Employee stock option-discount forming part of employee benefits expense	38.35	49.97
Profit on sale of PPE	(0.00)	(0.37)
Provision for Goodwill	-	31.51
Profit on decognition of lease.	(5.34)	-
Interest income	(30.44)	(32.78)
<b>Operating profit before working capital changes</b>	<b>625.06</b>	<b>(234.85)</b>
<u>Adjustments for (increase)/decrease in operating assets</u>		
Inventories	(30.69)	244.71
Trade receivables	(135.75)	(483.17)
Other financial assets	(651.58)	240.25
Other assets	26.05	(48.09)
<u>Adjustments for increase/(decrease) in operating liabilities</u>		
Trade payables	254.72	151.92
Other financial liabilities	(116.45)	(4.96)
Other liabilities	(30.71)	251.87
Provisions	74.74	49.24
<b>Cash from operating activities</b>	<b>15.39</b>	<b>166.91</b>
Income taxes (paid) / net of refunds	89.87	(80.06)
<b>Net cash from operating activities</b>	<b>105.26</b>	<b>86.85</b>
<b>B. Cash flow from/(used in) investing activity</b>		
Purchase of PPE	(599.72)	(448.12)
Proceeds from sale of PPE	0.80	3.65
(Increase)/decrease Investment in associates	(2.93)	(0.20)
(Increase)/decrease in loans to subsidiaries	-	12.64
Deposits placed with banks	(20.39)	(539.67)
Proceeds from deposits	380.56	337.33
Interest received	25.70	32.78
<b>Net cash used in investing activities</b>	<b>(215.98)</b>	<b>(601.59)</b>
<b>C. Cash flows from/(used in) financing activities</b>		
Proceeds from issue of Share Capital	4.82	2.76
Proceeds from issue of shares by subsidiary to non-controlling interests	1,000.00	-
(Repayment)/proceeds of borrowings	509.58	946.72
Payment of lease liabilities	(46.86)	(74.51)
Interest paid	(360.16)	(366.77)
<b>Net cash from financing activities</b>	<b>1,107.37</b>	<b>508.20</b>
<b>Net increase /(decrease) in cash and cash equivalents</b>	<b>996.66</b>	<b>(6.54)</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>1,021.18</b>	<b>24.52</b>

For & on behalf of board of directors



Place: Hyderabad  
Date: 26.05.2026

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

**Notes:**

1. The above statement of audited Consolidated Financial Results of the Banka BioLoo Limited (“Holding Company”) and its subsidiaries (together referred as “Group”), associates were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26 May 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 Pvt Ltd	Wholly owned subsidiary
Megaliter Varunaa Pvt Ltd	Subsidiary
Sai Banka SPV Pvt Ltd	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. The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year
5. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact of Rs:- 29.52 lakhs under “Exceptional Items” in the consolidated statement of profit and loss for the year ended March 31, 2026. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
6. With respect to contract and fixed-term employees, the Group has assessed the impact of the new Labour Codes, specifically the Code on Social Security, 2020 (effective 21 November 2025), on its statutory liabilities. Pursuant to Section 53 of the said Code, fixed-term employees are now eligible for gratuity upon completion of one year of service. Based on such assessment, the Group is of the view that the resultant gratuity obligation in respect of such employees is not material to the financial statements and accordingly no provision has been recognised for the year ended March 31, 2026.



7. Included in Trade Receivables (including unbilled revenue) amounting to Rs. 687.44 lakhs (representing approximately 25% of the total trade receivables as at March 31, 2026) are amounts receivable from Government bodies, namely Commissioner & Director of Municipal Administration (CDMA), Telangana and Swachha Andhra Corporation, Andhra Pradesh. Out of the said balance, receivables aggregating to Rs. 125.26 lakhs have remained outstanding for a period exceeding two years. The Company has not made any provision against these receivables considering nature of the party and ongoing recovery efforts.
8. Enzotech Solutions Private Limited, a wholly-owned subsidiary of the Company, had filed an application under Section 6 read with Section 10 of the Insolvency and Bankruptcy Code, 2016, for initiation of voluntary Corporate Insolvency Resolution Process ("CIRP") before the Hon'ble National Company Law Tribunal (NCLT), Chennai Bench during FY 2024-25. As at March 31, 2026, the matter is pending before the Hon'ble NCLT and no final order has been received
9. The Consolidated Financial Results for the quarter & year ended 31 March 2026 have been prepared following the same accounting policies as these followed for the annual financial statements for the year ended 31 March 2025.
10. 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 Group as per the Ind AS 108 "Operating Segments".
11. The Group 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.
12. Figures of previous year / period have been regrouped / recast wherever necessary, to make them comparable.

Place: Hyderabad  
Date: 26 May 2026



For Banka BioLoo Limited

*Vishal Murarka*

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