BANKA BIOLOO LIMITED
Registered Office: A-109 Express Apartments, Lakdi ka Pool, Hyderabad - 500004
Corporate Office: 5th 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

BBL/SECT/42/2026-27

Date: 12 November 2026

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

NSE Symbol: BANKA

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated 12 November 2026

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

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

1) Unaudited financial results (standalone and consolidated) of the Company for the quarter and half-year ended 30 September 2026, based on recommendation of Audit Committee.

2) Limited Review Reports (standalone and consolidated) thereon, for the quarter and half-year ended 30 September 2026, 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 12:30 PM and concluded at 02:30 PM.

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

Thank you,

For Banka BioLoo Limited
C Srilakshmi Manjula
Digitally signed by C Srilakshmi Manjula
Date: 2026.11.12 16:25:14 +05'30'

Manjula Chunduru
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, 2026 and the Standalone Unaudited Balance Sheet and Cash Flow Statement as at September 30, 2026 (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. Emphasis of Matter

   We draw attention to Note No. 4 to the standalone financial results regarding Trade Receivables (including unbilled revenue) amounting to Rs. 770.74 lakhs are amounts receivable from Government bodies, namely Commissioner & Director of Municipal Administration and Swachha Andhra Corporation. The Company is executing the projects to comply with the project execution terms and to demonstrate that the Company was not at fault in execution of the projects. Management, based on contractual terms of the agreement and Internal assessments and discussions with Authority, is confident of recovering it's present and future dues relating to this project which is supported by favorable interim order from Hon'ble High Court of Telangana. The Company has not made any provision against these receivables.

   Our opinion is not modified in respect of the above matter

4. 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: 003505s

Shyam Sundar Modani
Partner
Membership No: 213530

Place: Hyderabad
Date: 12-11-2026
UDIN: 26213530JGRLSF8160

Banka BioLoo Limited

Statement of STANDALONE assets and liabilities as at 30.09.2026

Rs. In Lakhs

Particulars	Unaudited As at 30.09.2026	Audited As at 31.03.2026
ASSETS		
Non-current assets		
Property, Plant and Equipment (PPE)	1,606.26	1,678.40
Right-of-use assets	121.01	140.63
Other Intangible assets	13.21	7.42
Financial assets		
Investments	97.87	97.87
Other financial assets	345.15	383.07
Deferred tax assets (net)	12.87	25.79
Total non-current assets	**2,196.37**	**2,333.18**
Current assets		
Inventories	591.80	614.34
Financial assets		
Trade receivables	2,600.36	2,566.50
Cash and cash equivalents	3.70	5.86
Other bank balances	60.01	57.35
Other financial assets	1,811.07	1,598.81
Current Tax Assets (Net)	168.02	110.92
Other current assets	142.50	106.09
Total current assets	**5,377.47**	**5,059.87**
Total assets	**7,573.84**	**7,393.05**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,093.19	1,092.24
Other equity	2,370.07	2,266.29
Total equity	**3,463.27**	**3,358.54**
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	425.81	108.72
Lease liabilities	96.55	114.38
Provisions	150.16	128.95
Deferred tax liabilities (Net)		
Total Non-current liabilities	**672.51**	**352.05**
Current liabilities		
Financial Liabilities		
Borrowings	1,841.97	2,104.88
Trade payables		
Total outstanding dues of micro and small enterprise	8.10	26.85
Total outstanding dues of creditors other than micro and small enterprise	489.34	665.62
Lease liabilities	34.42	31.12
Other financial liabilities	86.75	38.79
Other current liabilities	964.52	804.53
Provisions	12.96	10.66
Total Current liabilities	**3,438.06**	**3,682.45**
Total Equity & Liabilities	**7,573.84**	**7,393.05**

For & on behalf of board of directors

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485

BANKA BIOLOO LIMITED HYDERABAD

Place: Hyderabad
Date: 12.11.2026

Banka BioLoo Limited

Unaudited STANDALONE statement of financial results for the quarter and half year ended 30.09.2026

Rs. In Lakhs

Sl. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	**Income**						
	Revenue from Operations	1651.59	1635.78	1324.81	3287.37	2580.63	5975.76
	Other income	4.15	4.18	5.14	8.33	110.48	125.42
	Total Income	**1655.74**	**1639.96**	**1329.95**	**3295.70**	**2691.11**	**6101.18**
2	**Expenses**						
	Cost of materials consumed	369.82	656.46	418.54	1026.28	722.16	1860.38
	Changes in inventories of finished goods and work- in-progress	39.87	(23.02)	29.90	16.84	21.65	24.96
	Operating Expenses	404.57	194.15	114.50	598.72	277.35	658.79
	Employee benefits expense	597.98	592.85	720.03	1,190.84	1,457.48	2,781.41
	Finance costs	59.43	60.76	64.42	120.19	124.03	251.64
	Depreciation and amortisation expense	48.01	48.08	47.61	96.09	89.12	178.41
	Other expenses	86.50	68.62	86.50	155.12	148.75	338.26
	Total expenses	**1,606.18**	**1,597.89**	**1,481.50**	**3,204.08**	**2,840.54**	**6,093.85**
3	**Profit before exceptional items and tax**	**49.55**	**42.07**	**(151.55)**	**91.62**	**(149.44)**	**7.33**
4	**Exceptional items**	-	-	-	-	-	29.52
5	**Profit/(loss) before tax.**	**49.55**	**42.07**	**(151.55)**	**91.62**	**(149.44)**	**(22.19)**
6	**Tax expense**						
	(1) Current tax	-	-	-	-	-	-
	(2) Taxes for earlier years	-	-	-	-	-	-
	(3) MAT Credit	-	-	-	-	-	-
	(4) Deferred tax	7.98	4.94	(41.18)	12.92	(52.60)	(60.40)
	Total Tax expense	**7.98**	**4.94**	**(41.18)**	**12.92**	**(52.60)**	**(60.40)**
7	**Profit after tax**	**41.57**	**37.13**	**(110.38)**	**78.70**	**(96.83)**	**38.21**
	Other comprehensive income						
	Items that will not be reclassified to profit and loss						
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	22.05
	Income tax effect on items that will not be reclassified	-	-	-	-	-	(5.55)
8	**Other comprehensive income for the year**	**-**	**-**	**-**	**-**	**-**	**16.50**
9	**Total comprehensive income for the year**	**41.57**	**37.13**	**(110.38)**	**78.70**	**(96.83)**	**54.71**
10	Paid up equity share capital (Face value Rs. 10/- each)	1093.19	1093.19	1088.41	1093.19	1088.41	1092.24
11	Earnings per share						
	Basic Earnings per share (in Rs.)	0.38	0.34	(1.01)	0.72	(0.89)	0.35
	Diluted Earnings per share (in Rs.)	0.37	0.33	(1.01)	0.71	(0.89)	0.35
		(Not annualised)	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*(Annualised)*

For & on behalf of board of directors

Vishal Murarka
CEO & Executive Director
DIN: 06729485

BANKA BIOLOO LIMITED HYDERABAD

Place: Hyderabad
Date: 12.11.2026

Banka BioLoo Limited

Standalone statement of cash flows for the period ending 30.09.2026

Rs. In Lakhs

Particulars	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
A. Cash flows from/(used in) operating activices		
Net profit/loss before tax	91.62	(149.44)
Adjustments for:		
Depreciation and amortisation expense	96.09	89.12
Finance cost	111.90	122.94
Interest on lease rentals	8.29	1.09
Employee stock option-discount forming part of employee benefits expense	25.08	18.16
Profit on decognition of lease.	-	(5.34)
Interest income	(8.33)	(15.56)
Operating profit before working capital changes	**324.65**	**60.98**
Changes in operating assets and liabilities		
(Increase)/decrease in inventories	22.54	3.80
(Increase)/decrease in trade receivables	(33.86)	(12.90)
Increase/(decrease) in trade payables	(195.03)	95.06
(Increase)/decrease in other financial assets	(68.29)	(95.67)
(Increase)/decrease in non financial assets	(36.41)	(17.09)
Increase/(decrease) in other financial liabilities	47.96	20.53
Increase/(decrease) in non financial liabilities	159.99	(2.17)
Increase/(decrease) provisions	23.50	25.43
Cash (used in)/from operating activities	**245.04**	**77.96**
Income taxes paid (net of refunds)	(57.10)	28.11
Net cash (used in)/ from operating activities	**187.94**	**106.07**
B.Cash flow from/(used in) investing activity		
Purchase of PPE, Investment property and Intangible assets	(10.12)	(64.49)
(Increase)/decrease in Deposits	(113.38)	235.71
Interest received	13.00	5.36
Net cash (used in)/from investing activities	**(110.50)**	**176.57**
C. Cash flows from/(used in) financing activities		
Increase in share capital	0.95	0.99
(Repayment)/proceeds of borrowings	54.18	(132.44)
Payment of lease liabilities	(22.82)	(24.25)
Interest paid	(111.90)	(122.94)
Net cash (used in)/from financing activities	**(79.60)**	**(278.64)**
Net increase /(decrease) in cash and cash equivalents	**(2.17)**	**4.00**
Add: Cash and cash equivalents at the beginning of the year	5.86	0.79
Cash and cash equivalents at the end of the year	**3.70**	**4.78**

For & on behalf of board of directors

Vishal Murarka

Vishal Murarka
Place: Hyderabad
Date: 12.11.2026

BANKA BIOLOO LIMITED HYDERABAD

Place: Hyderabad
Date: 12.11.2026

Notes:

1. The above unaudited Standalone Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12 November 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.

4. Included in Trade Receivables (including unbilled revenue) amounting to Rs. 770.74 lakhs are amounts receivable from Government bodies, namely Commissioner & Director of Municipal Administration and Swachha Andhra Corporation. The Company is executing the projects to comply with the project execution terms and to demonstrate that the Company was not at fault in execution of the projects. Management, based on contractual terms of the agreement and Internal assessments and discussions with Authority, is confident of recovering it's present and future dues relating to this project which is supported by favorable interim order from Hon'ble High Court of Telangana. The Company has not made any provision against these receivables.

5. The Standalone Financial Results for the quarter and half year ended 30 Sept 2026 have been prepared following the same accounting policies as those followed for the annual financial statements for the year ended 31 March 2026.

6. 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".

7. 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.

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

For **Banka BioLoo Limited**

Vishal Murarka

BANKA BIOLOO LIMITED HYDERABAD

Vishal Murarka
CEO & Executive Director
DIN: 06729485

Place: Hyderabad
Date: 12 November 2026

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, 2026 and for the period from April 1,2026 to September 30, 2026 ("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 that 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.

Emphasis of Matter

We draw attention to Note No. 5 to the consolidated financial results regarding Trade Receivables (including unbilled revenue) amounting to Rs.770.74 Lacs are amounts receivable from Government bodies, namely Commissioner & Director of Municipal Administration and Swachha Andhra Corporation. The group is executing the projects to comply with the project execution terms and to demonstrate that the group was not at fault in execution of the projects. Management, based on contractual terms of the agreement and Internal assessments and discussions with Authority, is confident of recovering it's present and future dues relating to this project which is supported by favourable interim order from Hon'ble High Court of Telangana. The group has not made any provision against these receivables.

Our opinion is not modified in respect of the above matter

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.254.33 lacs, total revenues of Rs. 0.00 Lacs and Rs.0.00 Lacs, total net loss after tax of Rs.0.00 Lacs and Rs.1.39 Lacs and total comprehensive loss of Rs.0.00 Lacs and Rs.1.39 Lacs for the quarter ended September 30, 2026, and for the period from April 1, 2026, to September 30, 2026, respectively and cash flows (net) of Rs. 0.46 Lacs for the period from, April 1, 2026, to September 30, 2026 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. 0.00 Lacs and Rs.0.47 Lacs total comprehensive income of Rs. 0.00 Lacs and Rs.0.47 Lacs for the quarter ended September 30, 2026 and for the period from, April 1, 2026 to September 30, 2026, 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

B.D. SABOO & ASSOCIATES ★ Hyderabad FRN: 003505S ★ Chartered Accountants

Shyam Sundar Modani
Partner
Membership No. 213530

Place: Hyderabad
Date: 12-11-2026
UDIN: 26213530TFIEIB1164

Banka BioLoo Limited
Statement of CONSOLIDATED assets and liabilities as at 30.09.2026

Rs. In Lakhs

Particulars	Unaudited As at 30.09.2026	Audited As at 31.03.2026
ASSETS		
Non-current assets		
Property, plant and equipment	3204.01	2623.39
Capital work-in-progress	474.70	48.22
Right-to-use asset	121.01	140.63
Other Intangible assets	13.21	7.42
Financial assets		
Investments	7.78	7.31
Other financial assets	419.28	457.20
Deferred tax assets (net)	38.76	39.35
Total non-current assets	**4278.76**	**3323.52**
Current assets		
Inventories	589.90	612.45
Financial assets		
Trade receivables	2920.05	2915.40
Cash and cash equivalents	889.50	1021.18
Other bank balances	82.27	79.61
Other financial assets	2405.93	1697.02
Income tax assets	184.95	121.01
Other current assets	1222.28	300.83
Total current assets	**8294.88**	**6747.49**
Total assets	**12573.64**	**10071.01**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1093.19	1092.24
Other equity	3211.84	2863.29
Equity attributable to shareholders of the company	**4305.03**	**3955.53**
Non-controlling interests	487.69	301.97
Total equity	**4792.72**	**4257.50**
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	1,815.04	1,303.16
Lease liabilities	96.55	114.38
Provisions	150.16	128.95
Total Non-current liabilities	**2061.75**	**1546.49**
Current liabilities		
Financial Liabilities		
Borrowings	2584.60	2631.67
Trade payables		
Total outstanding dues of micro and small enterprises	69.53	88.28
Total outstanding dues of creditors other than micro and small enterprises	535.63	711.20
Lease liabilities	34.42	31.12
Other financial liabilities	192.95	38.79
Other current liabilities	2289.08	755.29
Provisions	12.96	10.66
Total Current liabilities	**5719.17**	**4267.02**
Total Equity & Liabilities	**12573.64**	**10071.01**

For & on behalf of board of directors

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485

BANKA BIOLOO LIMITED HYDERABAD

Place: Hyderabad
Date: 12.11.2026

Banka BioLoo Limited

Unaudited CONSOLIDATED statement of financial results for the quarter and half year ended 30.09.2026

Rs. In Lakhs

Sl. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	**Income**						
	Revenue from Operations	1,176.22	1,055.13	1,301.18	2,231.35	2,415.30	5,709.24
	Other income	10.36	10.21	5.14	20.57	110.48	129.37
	Total Income	**1,186.58**	**1,065.34**	**1,306.32**	**2,251.92**	**2,525.78**	**5,838.61**
2	**Expenses**						
	Cost of materials consumed	41.61	40.21	348.04	81.82	472.26	1,376.96
	Changes in inventories of finished goods and work-in-progress	39.87	(23.02)	29.90	16.84	21.65	24.96
	Operating Expenses	180.78	194.15	114.50	374.93	277.35	658.79
	Employee benefits expense	597.98	592.85	720.03	1,190.84	1,457.48	2,781.41
	Finance costs	119.14	116.16	93.20	235.30	182.63	368.83
	Depreciation and amortisation expense	100.78	84.77	69.93	185.55	133.76	280.14
	Other expenses	88.05	69.29	89.65	157.34	153.26	347.41
	Total expenses	**1,168.21**	**1,074.40**	**1,465.26**	**2,242.61**	**2,698.39**	**5,838.50**
3	Share of profit/(loss) of Associates	-	0.47	2.00	0.47	3.15	2.93
4	**Profit/(loss) before tax exceptional items**	**18.36**	**(8.59)**	**(156.94)**	**9.78**	**(169.46)**	**3.04**
5	**Exceptional items**	-	-	-	-	-	29.52
6	**Profit/(loss) before tax**	**18.36**	**(8.59)**	**(156.94)**	**9.78**	**(169.46)**	**(26.48)**
7	**Tax expense**						
	(1) Current tax	-	-	-	-	-	-
	(2) Taxes for earlier years	-	-	-	-	-	-
	(3) MAT Credit	-	-	-	-	-	-
	(4) Deferred tax	5.25	(4.66)	(48.08)	0.59	(60.82)	(65.79)
	Total Tax expense	**5.25**	**(4.66)**	**(48.08)**	**0.59**	**(60.82)**	**(65.79)**
8	**Profit after tax**	**13.12**	**(3.93)**	**(108.86)**	**9.19**	**(108.64)**	**39.31**
	Other comprehensive income						
	Items that will not be reclassified to profit and loss						
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	22.05
	Income tax effect on items that will not be reclassified to	-	-	-	-	-	(5.55)
9	**Other comprehensive income for the year**	-	-	-	-	-	**16.50**
10	**Total comprehensive income for the year**	**13.12**	**(3.93)**	**(108.86)**	**9.19**	**(108.64)**	**55.81**
	Attributable to						
	Shareholders of the Company	13.29	(1.34)	(108.47)	11.96	(107.96)	51.63
	Non controlling interest	(0.17)	(2.59)	(0.39)	(2.76)	(0.68)	4.18
11	Paid up equity share capital (Face value Rs. 10/- each)	1,093.19	1,093.19	1,088.41	1,093.19	1,088.41	1,092.24
12	Earnings per share						
	Basic Earnings per share (in Rs.)	0.12	(0.01)	(1.00)	0.11	(0.99)	0.32
	Diluted Earnings per share (in Rs.)	0.12	(0.01)	(1.00)	0.11	(0.99)	0.32
		(Not annualised)	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*(Not annualised)*	*(Annualised)*

For & on behalf of board of directors

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485

BANKA BIOLOO LIMITED HYDERABAD

Place: Hyderabad
Date: 12.11.2026

Banka BioLoo Limited

CONSOLIDATED statement of cash flows for the period ending 30.09.2026

Rs. In Lakhs

Particulars	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
A. Cash flows from/(used in) operating activices		
Net profit/loss before tax	9.78	(169.46)
Adjustments for:	-	-
Depreciation and amortisation expense	185.55	133.76
Finance cost	227.01	182.63
Interest on Lease Rentals	8.29	1.09
Employee stock option-discount forming part of employee benefits expense	25.08	18.16
Profit on decognition of lease.	-	(5.34)
Interest income	(8.33)	(15.56)
Operating profit before working capital changes	**447.38**	**145.28**
Changes in operating assets and liabilities		
(Increase)/decrease in inventories	22.54	3.80
(Increase)/decrease in trade receivables	(4.65)	202.07
Increase/(decrease) in trade payables	(194.32)	95.43
(Increase)/decrease in other financial assets	(670.99)	(121.23)
(Increase)/decrease in non financial assets	(921.45)	38.66
Increase/(decrease) in other financial liabilities	154.16	20.53
Increase/(decrease) in non financial liabilities	1,533.79	(1.27)
Increase/(decrease) provisions	23.50	25.43
Cash (used in)/from operating activities	**389.96**	**408.69**
Income taxes paid (net of refunds)	(63.94)	19.64
Net cash (used in)/ from operating activities	**326.02**	**428.33**
B.Cash flow from/(used in) investing activity		
Purchase of PPE, Investment property and Intangible assets	(1,178.82)	(313.59)
(Increase)/decrease Investment in associates	(0.47)	(3.15)
(Increase)/decrease in Deposits	(7.33)	261.26
Interest received	13.00	5.36
Net cash (used in)/from investing activities	**(1,173.62)**	**(50.13)**
C. Cash flows from/(used in) financing activities		
Proceeds from issue of Share Capital	0.95	0.99
Proceeds from issue of shares by subsidiary to non-controlling interests	499.99	-
(Repayment)/proceeds of borrowings	464.82	(189.55)
Payment of lease liabilities	(22.82)	(24.25)
Interest paid	(227.01)	(182.63)
Net cash (used in)/from financing activities	**715.93**	**(395.44)**
Net increase /(decrease) in cash and cash equivalents	**(131.68)**	**(17.23)**
Add: Cash and cash equivalents at the beginning of the period.	1,021.18	24.52
Cash and cash equivalents at the end of the year	**889.50**	**7.29**

For & on behalf of board of directors

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485

BANKA BIOLOO LIMITED HYDERABAD

Place: Hyderabad
Date: 12.11.2026

Notes:

1. The above statement of unaudited 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 12 November 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.

5. Included in Trade Receivables (including unbilled revenue) amounting to Rs. 770.74 lakhs are amounts receivable from Government bodies, namely Commissioner & Director of Municipal Administration and Swachha Andhra Corporation. The group is executing the projects to comply with the project execution terms and to demonstrate that the group was not at fault in execution of the projects. Management, based on contractual terms of the agreement and Internal assessments and discussions with Authority, is confident of recovering it's present and future dues relating to this project which is supported by favourable interim order from Hon'ble High Court of Telangana. The group has not made any provision against these receivables.

6. The Consolidated Financial Results for the quarter and half year ended 30 September 2026 have been prepared following the same accounting policies as these followed for the annual financial statements for the year ended 31 March 2026.

7. 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".

BANKA BIOLOO LIMITED HYDERABAD

8. 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.

9. 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

BANKA BIOLOO LIMITED
HYDERABAD

Place: Hyderabad
Date: 12 November 2026