

Date: 12 November 2021

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza C-1, Block G
Bandra Kurla Complex
Bandra (East)
Mumbai - 400051

Symbol: BANKA**Sub: Outcome of Board Meeting held on 12 November 2021****Ref.: Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

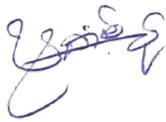
With reference to the above subject, and pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors of the Company was held today, Friday, 12 November 2021, the Board of Directors of the Company inter alia discussed, considered and approved the following:

- Un-audited financial results (both standalone and consolidated) for the quarter and half year ended 30 September 2021;
- Statement of Assets and Liabilities and Cash Flow Statement (both standalone and consolidated) as on 30 September 2021; and
- Limited Review Reports thereon as on 30 September 2021.

The meeting commenced at 3.00 PM and concluded at 7.30 PM.

This is for your information and records.

Thank you!

For Banka BioLoo Limited

Sri Bala Aditya Yanamandra
Company Secretary & Compliance Officer

Date: 12 November 2021

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza C-1, Block G
Bandra Kurla Complex
Bandra (East)
Mumbai - 400051

Symbol: BANKA

Sub: Submission of Un-audited financial results (both standalone and consolidated) for the quarter and half year ended 30 September 2021, Statement of Assets and Liabilities (both standalone and consolidated) along with Limited Review Report as on that date

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable circular(s) we herewith enclose the following:

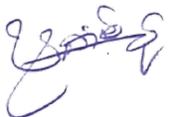
- Un-audited financial results (both standalone and consolidated) for the quarter and half year ended 30 September 2021;
- Statement of Assets and Liabilities, and Cash Flow Statement (both standalone and consolidated) as on 30 September 2021; and
- Limited Review Reports thereon as on 30 September 2021.

The aforesaid financial results and Statements are duly approved and recommended by the Audit Committee in their meeting held on 12 November 2021.

These are also being made available on the website of the Company at www.bankabio.com

Kindly take the same on record.

Thank you!

For Banka BioLoo Limited

Sri Bala Aditya Yanamandra
Company Secretary and Compliance Officer

Encls. as above



Independent Auditor's Review Report on Half Yearly and Year to Date Unaudited 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**,

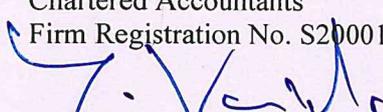
We have reviewed the accompanying Statement of Unaudited Financial Results of **BANKA BIOLOO LIMITED** for the half year ended 30 September 2021 and the Unaudited Statement of Assets and Liabilities as at 30 September 2021 ("the statement"), being submitted by the company pursuant to the requirements 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').

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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.

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 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular'), including the manner in which it is to be disclosed, or that it contains any material misstatements.

For PRSV & Co LLP
Chartered Accountants
Firm Registration No. S200016


Y. Venkateswarlu
Partner
M. No. 222068



Place: Hyderabad
Date: 12 November 2021
UDIN: 21222068AAAAEH5946

BANKA BIOLOO LIMITED

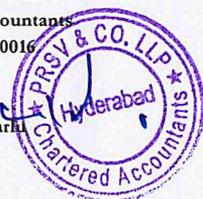
Statement of STANDALONE Assets and Liabilities as at 30 September 2021

Particulars	Unaudited	Audited
	As at 30 September, 2021	As at 31 March, 2021
ASSETS		
Non-current assets		
Property, plant and equipment	422.32	386.51
Intangible assets	11.33	12.48
Capital work in progress	-	-
Right-to-use asset	98.11	109.65
Financial assets	-	-
Investments	3.50	3.50
Other financial assets	559.71	476.43
Deffered tax assets (net)	15.59	1.32
Other non-current assets	-	47.71
Total non-current assets	1,110.56	1,037.59
Current assets		
Inventories	944.57	803.03
Financial assets	-	-
Trade receivables	1344.64	1,167.81
Cash and cash equivalents	28.27	180.46
Other bank balances	341.92	466.67
Other financial assets	148.72	252.08
Income tax assets	154.96	120.02
Other current assets	773.35	609.62
Total current assets	3736.42	3,599.67
Total assets	4846.99	4,637.26
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1028.11	1,028.11
Other equity	2129.34	1,974.86
Total equity	3,157.45	3,002.97
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	408.59	586.81
Lease liabilities	85.82	95.30
Provisions	43.16	32.76
Deferred tax liabilities (Net)	-	-
Total Non-current liabilities	537.58	714.88
Current liabilities		
Financial Liabilities		
Borrowings	321.39	168.19
Trade payables	176.92	248.72
Lease Liabilities	18.09	16.39
Other financial liabilities	378.98	313.33
Other current liabilities	256.57	172.79
Total Current liabilities	1151.96	919.42
Total Equity & Liabilities	4846.99	4,637.26

For PRSV & Co. LLP
Chartered Accountants
FRN No. S-200016

Y. Venkateswarlu
Partner
M.No.222068

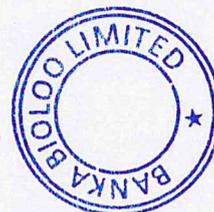
Place: Hyderabad
Date: 12.11.2021



FOR & ON BEHALF OF BOARD OF DIRECTORS

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485



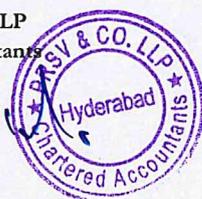
BANKA BIOLOO LIMITED

Unaudited STANDALONE Statement of Financial Results for the quarter ended 30 September 2021

(Rs. In Lakhs)

S. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	Income						
	Gross Revenue from operations	1192.98	915.46	869.86	2,108.44	1,600.08	3,566.53
	Less:Duties & Taxes	(161.69)	(112.46)	(208.55)	(274.15)	(276.09)	(520.77)
	Revenue from Operations	1031.29	803.00	661.31	1,834.29	1,323.99	3,045.76
	Other operating revenue		-				-
	Other income	9.26	12.05	6.32	21.31	12.93	57.61
	Total Income	1040.55	815.05	667.63	1,855.60	1,336.91	3,103.37
2	Expenses						
	Cost of materials consumed	298.08	147.53	144.36	445.60	216.34	702.22
	Changes in inventories of finished goods & work-in-progress	-61.48	(7.08)	-25.69	-68.56	-46.93	(321.13)
	Employee benefits expense	445.98	349.22	217.77	795.19	619.41	1,302.45
	Finance costs	46.75	41.14	34.84	87.89	68.47	151.45
	Depreciation and amortisation expense	20.68	19.80	13.42	40.48	25.87	59.73
	Other expenses	206.92	207.86	238.88	414.77	314.72	1,021.65
	Total expenses	956.92	758.46	623.58	1,715.38	1,197.88	2,916.37
3	Profit/(loss) before tax	83.63	56.59	44.06	140.21	139.03	187.00
4	Tax expense						
	(1) Current tax		-			33.70	-
	(2) Taxes for earlier years		-				(19.29)
	(3) MAT Credit		-				-
	(4) Deferred tax	-5.66	(8.61)		(14.27)	(8.38)	(14.36)
	Total Tax expense	-5.66	-8.61	-	-14.27	25.32	(33.64)
5	Profit after tax	89.29	65.20	44.06	154.49	113.71	220.64
	Other comprehensive income						
	<i>Items that will not be reclassified to profit and loss</i>						
	Remeasurement of post-employment benefit obligations		-				27.16
	Income tax effect on items that will not be reclassified to		-				(6.65)
	Other comprehensive income for the year		-				20.51
	Total comprehensive income for the year	89.29	65.20	44.06	154.49	113.71	241.15
6	Paid up equity share capital (Face value Rs. 10/- each)	1028.11	1,028.11	1,028.11	1,028.11	1,028.11	1,028.11
7	Earnings per share						
	Basic and Diluted Earnings per share (in Rs.)	0.87	0.63	0.43	1.50	1.11	2.15
		(Not annualised)	(Annualised)				

 For PRSV & Co. LLP
 Chartered Accountants
 FRN No. S-200016

 Y. Venkateswarlu
 Partner
 M.No.222068


FOR & ON BEHALF OF BOARD OF DIRECTORS

 Vishal Murarka
 Vishal Murarka
 CEO & Executive Director
 DIN: 06729485

 Place: Hyderabad
 Date: 12.11.2021

BANKA BIOLOO LIMITED
Standalone statement of Cash flows

(Rs. In Lakhs)

Particulars	Half year ended 30.09.2021	Year ended 31.03.2021
A. Cash flows from/(used in) operating activities		
Net profit before tax	140.21	187.00
Adjustments for:	0.00	
Depreciation and amortisation expense	40.48	59.73
Finance cost	87.89	151.45
Impairment of assets	0.00	-
Interest income	(21.31)	(50.42)
Operating profit before working capital changes	247.27	347.76
<i>Changes in operating assets and liabilities</i>		
(Increase)/decrease in inventories	(141.54)	(426.84)
(Increase) in trade receivables	(176.83)	328.97
(Increase)/decrease in other financial assets	20.07	442.98
(Increase)/decrease in other current assets	(157.47)	129.81
(Increase)/decrease in other non-current assets	47.71	(27.99)
(Increase)/decrease in other assets	(34.94)	(147.53)
Increase/(Decrease) in trade payables	(71.79)	(71.25)
Increase/(Decrease) in other financial liabilities	65.64	66.96
Increase/(Decrease) in other current liabilities	83.78	(155.08)
Increase/(Decrease) provisions	10.40	(17.14)
Cash (used in)/from operating activities	(107.69)	470.64
Tax paid	0.00	(120.02)
Net cash (used in)/ from operating activities	(107.69)	590.65
B. Cash flow from/(used in) investing activity		
Purchase of fixed assets	(63.45)	(50.93)
(Increase)/decrease in investments	-	(3.50)
Interest received	21.31	50.42
Net cash (used in)/from investing activities	(42.15)	(4.02)
C. Cash flows from/(used in) financing activities		
Repayment /proceeds of long term borrowings	(178.22)	(158.24)
Increase/(decrease) in short term borrowing	153.21	(10.73)
Payment of principle portion of lease liabilities	(14.10)	(7.05)
Interest paid	(87.89)	(151.45)
Dividend paid	-	(20.56)
Net cash (used in)/from financing activities	(127.00)	(348.03)
Net increase / (decrease) in cash and cash equivalents	(276.84)	238.61
Add: Cash and cash equivalents at the beginning of the year	647.13	408.52
Less: Bank deposits with less than 12 months maturity	341.92	466.67
Cash and cash equivalents at the end of the year	28.37	180.46

For PRSV & Co.LLP

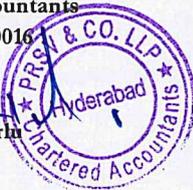
Chartered Accountants

FRN No: S-200016

Y. Venkateswarlu

Partner

M.No.222068

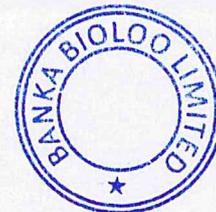


For and on behalf of Board of Directors

Vishal Murarka

CEO & Executive Director

DIN: 06729485



Place : Hyderabad

Date: 12.11.2021

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 2021.
2. The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued there under ("INDAS") and other accounting principles generally accepted in India and the guidelines issued by SEBI .
3. The above Standalone Financial Results have been prepared in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations 2015.
4. The Standalone Financial Results for the quarter and half year ended 30 September 2021 have been prepared following the same accounting policies as these followed for the annual financial statements for the year ended 31st March 2021.
5. Based on the internal reporting provided to the Chief Operating Decision Maker, the standalone financial results relate to manufacturing, supplying and installation of Bio toilets and related AMOC services as the only reportable primary segment of the Company as per the Ind AS 108 "Operating Segments".
6. During the financial year ended 31st March 2018, the company has completed its initial public Offer (IPO) of 10,98,000 Equity Shares of Rs.10/- each at a price of Rs.115 per share (including a premium of Rs.105 per share).
7. Proceeds from Initial Public Offer of Equity Shares have been utilized as under:

S. No	Particulars	Projected Utilization of Funds as per Prospectus	Actual Utilization of Funds till 30.06.2021	Deviation/ Variation (if any)
1	Long Term Working Capital Requirement	797.88	797.88	
2	General Corporate Purpose	231.62	231.62	
3	Issue Related Expenses-Company portion	61.10	61.08	
4	Capital expenditure at existing inoculum at Aler	75.21	75.21	
5	Capital expenditure at proposed new unit at Ibrahimpatnam	96.89	26.14	
	Total	1,262.70	1191.92	-

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

For Banka BioLoo Limited

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485



Place: Hyderabad
Date: 12 November 2021



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

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

1. We have reviewed the accompanying Statement of Consolidated unaudited financial results of **BANKA BIOLOO LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive loss of its joint ventures for the quarter and half year ended September 30, 2021 (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/CMD1/44/2021 dated March 29, 2019 ('the Circular').
2. This Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Parent's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



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

Holding Company

BANKA BIOLOO LIMITED

Subsidiary

Banka Earth Foundation

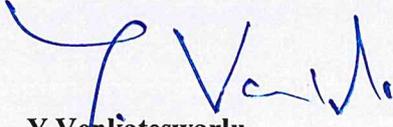
Associates

- a) Sai Banka SPV Pvt Ltd
 - b) Sustainable Sanitation Industry Association
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the effects/possible effects of qualifications as described in the previous paragraph and based on the consideration of the review reports of other auditors referred to in paragraph 6,7 and 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.
6. The accompanying statement includes the unaudited interim financial results and other financial information of 1 wholly owned subsidiary and 2 associates whose unaudited interim financial results include total revenues of Rs. Nil and total net loss after tax of Rs. 93,427- and total comprehensive income of Rs. Nil, for the quarter ended September 30, 2021 as considered in the consolidated unaudited financial results. These interim financial results and other financial information are unaudited and have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these wholly owned subsidiary and 2 associates are based solely on those unaudited financial statement/financial information furnished by the Management



7. We draw your attention that the statement which indicates the preparation of financial results of the Company on going concern basis for reasons stated therein. The appropriateness of assumption of going concern is dependent upon revival of market and consequently the Company's ability to generate sustainable cash flows in future to meet its obligations. Our conclusion on the Statement is not modified in respect of the above matter.

For PRSV & Co.LLP
Chartered Accountants
Firm Registration No: S200016



Y.Venkateswarlu
Partner
Membership No: 222068



Place: Hyderabad
Date: November 12, 2021

UDIN: 21222068AAAAEI6184

BANKA BIOLOO LIMITED

Statement of CONSOLIDATED Assets and Liabilities as at 30 September 2021

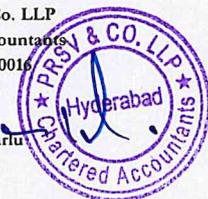
(Rs. In Lakhs)

Particulars	Unaudited	Audited
	As at 30 September, 2021	As at 31 March, 2021
ASSETS		
Non-current assets		
Property, plant and equipment	422.32	386.51
Intangible assets	11.33	12.48
Capital work in progress	-	-
Right-to-use asset	98.11	109.65
Financial assets	-	-
Investments	2.33	2.33
Other financial assets	559.71	476.43
Deffered tax assets (net)	15.59	1.32
Other non-current assets	-	47.71
Total non-current assets	1,109.39	1,036.42
Current assets		
Inventories	944.57	803.03
Financial assets	-	-
Trade receivables	1,344.64	1,167.81
Cash and cash equivalents	29.28	181.47
Other bank balances	341.92	466.67
Other financial assets	148.72	252.08
Income tax assets	154.96	120.02
Other current assets	773.35	609.62
Total current assets	3,737.43	3,600.68
Total assets	4,846.83	4,637.10
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,028.11	1,028.11
Other equity	2,129.18	1,974.69
Equity attributable to shareholders of the company	3,157.29	3,002.81
Non-controlling interests	0.00	0.00
Total equity	3,157.29	3,002.81
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	408.59	586.81
Lease liabilities	85.82	95.30
Provisions	43.16	32.76
Deffered tax liabilities (Net)	-	-
Total Non-current liabilities	537.58	714.88
Current liabilities		
Financial Liabilities		
Borrowings	321.39	168.19
Trade payables	176.92	248.72
Lease Liabilities	18.09	16.39
Other financial liabilities	378.98	313.33
Other current liabilities	256.57	172.79
Total Current liabilities	1,151.96	919.42
Total Equity & Liabilities	4,846.83	4,637.10

For PRSV & Co. LLP
Chartered Accountants
FRN No. S-200016

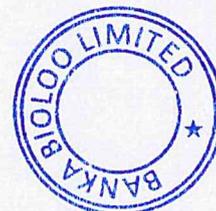
Y. Venkateswarlu
Partner
M.No.222068

Place: Hyderabad
Date: 12.11.2021



FOR & ON BEHALF OF BOARD OF DIRECTORS

Vishal Murarka
Vishal Murarka
CEO & Executive Director
DIN: 06729485



BANKA BIOLOO LIMITED

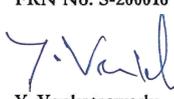
Unaudited CONSOLIDATED Statement of Financial Results for the quarter ended 30 September 2021

(Rs. In Lakhs)

S. No	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	Income						
	Gross Revenue from operations	1192.98	915.46	869.86	2,108.44	1,600.08	3,566.53
	Less:Duties & Taxes	-161.69	(112.46)	-208.55	(274.15)	(276.09)	(520.77)
	Revenue from Operations	1031.29	803.00	661.31	1,834.29	1,323.99	3,045.76
	Other operating revenue	0.00	-	-	-	-	-
	Other income	9.26	12.05	6.32	21.31	12.93	57.62
	Total Income	1,040.55	815.05	667.63	1,855.60	1,336.91	3,103.38
2	Expenses						
	Cost of materials consumed	298.08	147.53	144.36	445.60	216.34	702.22
	Changes in inventories of finished goods & work-in-progress	-61.48	(7.08)	-25.69	(68.56)	(46.93)	(321.13)
	Employee benefits expense	445.98	349.22	217.77	795.19	619.41	1,302.45
	Finance costs	46.75	41.14	34.84	87.89	68.47	151.45
	Depreciation and amortisation expense	20.68	19.80	13.42	40.48	25.87	59.73
	Other expenses	206.92	207.86	238.88	414.77	314.72	1,021.65
	Total expenses	956.92	758.46	623.58	1,715.38	1,197.88	2,916.37
3	Share of profit/(loss) of Associates	(0.93)	(0.61)	-	(1.55)	-	(0.17)
4	Profit/(loss) before tax	82.69	55.97	44.06	138.66	139.03	186.84
5	Tax expense						
	(1) Current tax	0.00	-	-	-	33.70	-
	(2) Taxes for earlier years	0.00	-	-	-	-	(19.29)
	(3) MAT Credit	0.00	-	-	-	-	-
	(4) Deferred tax	-5.66	(8.61)	-	(14.27)	(8.38)	(14.36)
	Total Tax expense	(5.66)	(8.61)	-	(14.27)	25.32	(33.64)
6	Profit after tax	88.35	64.59	44.06	152.94	113.71	220.48
	Other comprehensive income						
	<i>Items that will not be reclassified to profit and loss</i>						
	Remeasurement of post-employment benefit obligations	-	-	-	-	-	27.16
	Income tax effect on items that will not be reclassified	-	-	-	-	-	(6.65)
	Other comprehensive income for the year						20.51
	Total comprehensive income for the year	88.35	64.59	44.06	152.94	113.71	240.99
	Attributable to						
	Shareholders of the Company	88.35	64.59	44.06	152.94	113.71	240.99
	Non controlling interest	-	-	0.00	0.00	0.00	0.00
7	Paid up equity share capital (Face value Rs. 10/- each)	1,028.11	1,028.11	1,028.11	1,028.11	1,028.11	1,028.11
8	Earnings per share						
	Basic and Diluted Earnings per share (in Rs.)	0.87	0.63	0.43	1.50	1.11	2.34
			(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

FOR & ON BEHALF OF BOARD OF DIRECTORS

For PRSV & Co. LLP
Chartered Accountants
FRN No. S-200016


Y. Venkateswarlu
Partner
M.No.222068




Vishal Murarka
CEO & Executive Director
DIN: 06729485



Place: Hyderabad
Date: 12.11.2021

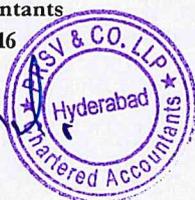
BANKA BIOLOO LIMITED
Consolidated statement of Cash flows

(Rs. In Lakhs)

Particulars	Half Year ended 30.09.2021	Year ended 31.03.2021
A. Cash flows from/(used in) operating activities		
Net profit before tax	138.66	186.84
Adjustments for:		
Depreciation and amortisation expense	40.48	59.73
Finance cost	87.89	151.45
Impairment of assets	-	-
Interest income	(21.31)	(50.41)
Operating profit before working capital changes	245.73	347.60
<i>Changes in operating assets and liabilities</i>		
(Increase)/decrease in inventories	(141.54)	(426.84)
(Increase) in trade receivables	(176.83)	328.97
(Increase)/decrease in other financial assets	20.07	442.98
(Increase)/decrease in other current assets	(157.47)	129.81
(Increase)/decrease in other non-current assets	47.71	(27.99)
(Increase)/decrease in other assets	(32.49)	(147.70)
Increase/(Decrease) in trade payables	(71.79)	(71.25)
Increase/(Decrease) in other financial liabilities	65.64	66.96
Increase/(Decrease) in other current liabilities	83.78	(155.08)
Increase/(Decrease) provisions	10.40	(17.14)
Cash (used in)/from operating activities	(106.79)	470.32
Tax paid		(120.02)
Net cash (used in)/ from operating activities	(106.79)	590.33
B. Cash flow from/(used in) investing activity		
Purchase of fixed assets	(63.45)	(50.93)
Increase/(decrease) in investments	0.00	(2.33)
Interest received	21.31	50.41
Net cash (used in)/from investing activities	(42.15)	(2.85)
C. Cash flows from/(used in) financing activities		
Repayment /proceeds of long term borrowings	(178.22)	(158.24)
Increase/(decrease) in short term borrowing	153.21	(10.73)
Payment of principle portion of lease liabilities	(14.10)	(7.05)
Interest paid	(87.89)	(151.45)
Dividend paid	-	(20.56)
Net cash (used in)/from financing activities	(127.00)	(348.03)
Net increase /(decrease) in cash and cash equivalents	(275.94)	239.45
Add: Cash and cash equivalents at the beginning of the year	647.13	408.52
Less: Bank deposits with less than 12 months maturity	341.92	466.67
Cash and cash equivalents at the end of the year	29.28	181.30

For PRSV & Co.LLP
Chartered Accountants
FRN No: S-200016

Y.Venkateswarlu
Partner
M.No. 222068



For and on behalf of Board of Directors

Vishal Murarka
Executive Director & CEO
DIN: 06729485



Place : Hyderabad
Date: 12.11.2021

Notes:

1. The above statement of Audited Consolidated Financial Results was reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12 November 2021.
2. The Standalone Financial Results have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with the relevant rules issued there under ("INDAS") 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.

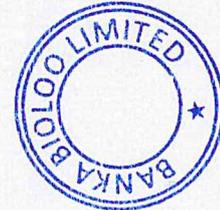
Name of the entity	Status
Banka Earth Foundation	Subsidiary
Sai Banka SPV Pvt Ltd	Associate
Sustainable Sanitation Industry Association	Associate

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

For Banka BioLoo Limited

Vishal Murarka

Vishal Murarka
CEO & Executive Director
DIN: 06729485



Place: Hyderabad
Date: 12 November 2021

Date: 12 November 2021

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza C-1, Block G
Bandra Kurla Complex
Bandra (East)
Mumbai - 400051

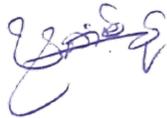
Symbol: BANKA**Sub: Statement of Deviation(s) or Variation(s) under Regulation 32(1) of SEBI (LODR) Regulations, 2015 for the quarter and half year ended 30 September 2021**

Dear Sir/Madam,

With reference to the above-cited subject, please find enclosed herewith the statement of deviation(s) or variation(s) under Regulation 32(1) of SEBI (LODR) Regulations, 2015, for the quarter and half year ended 30 September 2021.

This is for your information and necessary records.

Thank you!

For Banka BioLoo Limited

Sri Bala Aditya Yanamandra
Company Secretary and Compliance Officer

STATEMENT OF DEVIATION(S) OR VARIATION(S) UNDER REGULATION 32(1) OF SEBI (LODR) REGULATIONS, 2015

In reference to the compliance under regulation 32 (1) (a) & (b) of SEBI (LODR) Regulations, 2015, as required under Regulation 32(8) of SEBI (LODR) Regulations, 2015, the Company hereby submits to the Stock Exchange, statements of deviation(s) or variation(s) for the quarter and half year ended 30 September 2021.

a) Indicating deviation(s), if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable:

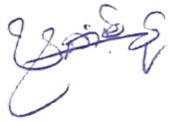
We hereby inform you that there was no deviation in the utilisation of the proceeds of the public issue from the objects stated in the prospectus of the issue, as required under regulation 32 (1) (a) of SEBI (LODR) Regulations, 2015.

b) Indicating category-wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilisation of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilisation of funds:

We hereby inform that there has been no variation in the use of the proceeds from the objects stated in the prospectus dated 23 January 2018, or explanatory statement to the notice of the Extra-Ordinary Meeting dated 16 November 2017, issued for Initial Public Offering of securities, as per regulation 32 (1) (b) of SEBI (LODR) Regulations, 2015.

Thank you!

For Banka BioLoo Limited

Sri Bala Aditya Yanamandra
Company Secretary and Compliance Officer