



Scrip Code: 522004

20th May, 2026

Dear Sir / Madam,

Subject: Outcome of Board Meeting No. 1/2026-27 under Regulation 30 of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015 we wish to inform you that the Board of Directors at its meeting held today i.e. May 20, 2026 have inter-alia considered and approved the following matters.

1. The Audited Standalone & Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2026.
2. Auditors' Report on the Audited Financial Results (Standalone and Consolidated) for the Financial Year ended March 31, 2026
3. Recommend a Final Dividend of 12% i.e Rs. 0.60 /- per Equity Share of Rs. 5/- each and 1% on 6,92,480 Preference shares of Rs. 100 each i.e Re. 1 and 8% on 2,70,000 Preference Shares of Rs. 100 each i.e. Rs.8/- for the financial year ended March 31, 2026, subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.
4. The 82nd Annual General Meeting of the Company will be held on Friday, August 7, 2026 at 04:00 P.M through Video Conferencing.
5. The Register of Member and Share Transfer Books of the Company will remain close from Saturday, 1st August, 2026 to Friday, 7th August, 2026 (both days inclusive).
6. Appointment of M/s. RSM India, Chartered Accountants, as the Internal Auditors for the Financial Year 2026-2027. (Brief profile attached in Annexure I)
7. Appointment of M/s. Aneja & Associates as Internal Auditors for Environmental Engineering Group for the financial year 2026-2027. (Brief profile attached in Annexure II)



8. Allotment of 89,330 shares of face value of Rs. 5/- each at an exercise price of Rs. 45/- each pursuant to the exercise of options by eligible employees under “**EMPLOYEE STOCK OPTION PLAN**” Scheme of the Company.

The equity shares so allotted under the ESOP scheme shall rank pari passu with the existing equity shares

Post allotment, the issued and paid-up equity share capital of the Company stands increased from Rs. 23,56,62,550 comprising of 4,71,32,510 shares of Rs. 5/- each fully paid up to Rs. 23,61,09,200 comprising of 4,72,21,840 equity shares of Rs. 5/- each fully paid up.

The Results has also been sent for publication in English Newspaper and one Local Language Newspaper.

The Meeting commenced at 12.00 P.M. and concluded at 3:15 P.M.

Kindly take the same on your record.

Thanking you

Yours faithfully,
For **Batliboi Limited**

Pooja Sawant
Company Secretary
ACS - 35790

Place: Mumbai
Encl: As above



Annexure I

Name	M/s. RSM India
Designation	Internal Auditor
Date of Appointment & Term of Appointment	May 20, 2026 for the financial year 2026-2027
Brief Profile	RSM Astute Consulting Group & Suresh Surana & Associates LLP – together referred as RSM India is the member of RSM International since 1996. Consistently ranks amongst India's top audit, tax and consulting groups (International Accounting Bulletin- India Surveys 2011-21). Group strength of over 3000 personnel and PAN – India presence with offices in 12 key cities. Core services include Internal Audits & Risk Advisory, Corporate Tax & GST, External Audits, IT Systems Assurance/ Solutions and Operations Consulting. Multi-disciplinary personnel comprising of CAs, MBAs, Engineers, CMAs, CISAs/ISAs, Forensic Professionals, Company Secretaries & Law Graduates, etc.
Disclosure of relationship between Directors (in case of Appointment of as a Director)	NA

Annexure II

Name	M/s. Aneja & Associates
Designation	Internal Auditor for Environmental Engineering Group
Date of Appointment & Term of Appointment	May 20, 2026 for the financial year 2026-2027
Brief Profile	Aneja Group is a boutique GRC (Governance, Risk, controls & compliance) and management and IT consulting firm with almost four decades of experience. They seek to add value to the clients by partnering with them to effectively manage financial, operational and compliance risks, enhance operational efficiencies and guide them to implement best practices.
Disclosure of relationship between Directors (in case of Appointment of as a Director)	NA

Yours faithfully,
For **Batliboi Limited**

Pooja Sawant
Company Secretary
ACS 35790
Place: Mumbai



Scrip Code: 522004

May 20, 2026

Dear Sir / Madam,

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the Financial Year ended on 31st March, 2026

We hereby declare that the Statutory auditors Mukund M. Chitale & Co., Chartered Accountants (Firm Regn No. 106655W) have issued the Audit Report with the Unmodified Opinion on Standalone and Consolidated Audited Financial Results for the Financial Year ended on 31st March, 2026.

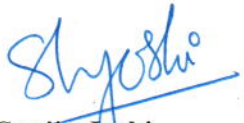
The above declaration is made pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is for your kind information and records.

Thanking You,

Yours Faithfully,

For **Batliboi Limited**


Sanjiv Joshi
Managing Director



Place: Mumbai

Independent Auditor's Report on audited Standalone Quarterly and Year to Date Standalone Financial Results of Batliboi Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To
The Board of Directors of
Batliboi Limited,**

Report on the audit of the Standalone Financial Results

Opinion and Conclusion

1. We have (a) audited the Standalone Financial Results for the year ended 31st March, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended 31st March, 2026 (refer 'Other Matters' section below), both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31st March, 2026" of Batliboi Limited ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial results for the year ended 31st March 2026:

- i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss including other comprehensive income and other financial information for the quarter and year ended 31st March 2026.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31st March 2026

With respect to the Standalone Financial Results for the quarter 31st March, 2026, based on our review conducted as stated in paragraph (5) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31st March, 2026 prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Basis of Opinion

2. We conducted our audit of the Standalone financial results in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act)". 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 Standalone financial results under the provisions of the Act and the Rules thereunder, 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.

Management's responsibility for the Standalone Financial Results

3. These quarterly financial results as well as the year-to-date Standalone financial results have been prepared on the basis of the audited Standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of these Standalone financial results that give a true and fair view of the net profit including other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, the 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results

4. **Audit of the Standalone Financial Results for the year ended 31st March 2026**
Our objectives are to obtain reasonable assurance about whether the Standalone financial results 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

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with Standards on auditing 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 these Standalone financial results.

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

- i) Identify and assess the risks of material misstatement of the Standalone financial results, 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.
- ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv) Conclude on the appropriateness of the Board of Director'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 Standalone 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.
- v) Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial results represent 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.

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5. Review of the Standalone Financial Results for the quarter ended 31st March 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31st March 2026, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

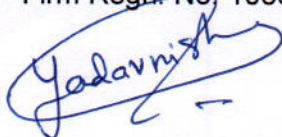
Other Matters

6. i) The Standalone financial results include the results for the quarter ended 31st March 2026 and 31st March 2025 being the balancing figure 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 respective financial year, which were subjected to limited review by us, as required under the Listing Regulations.

ii) We did not audit the financial statement and other financial information in respect of one branch/division, included in the audited standalone financial results, whose financial results reflect total assets of Rs. 8,157.26 Lakhs as at 31st March 2026 and total revenue of Rs. 3,481.52 Lakhs and Rs. 11,603.27 Lakhs, total net profit after tax of Rs. 181.54 lakhs and Rs. 120.12 Lakhs and total comprehensive income of Rs. 181.54 Lakhs and Rs. 120.12 Lakhs for the quarter and year ended 31st March 2026 respectively and cash inflow of Rs. 78.74 Lakhs for the year ended 31st March 2026. These financial results and other financial information have been audited by branch auditor of the Company, whose reports has been furnished to us by the management and our conclusion/opinion, so far as it relates to the affairs of the branch/division are based solely on the report of branch/division auditor.

Our opinion is not modified in respect of these matters.

For Mukund M. Chitale & Co.
Chartered Accountants
Firm Regn. No. 106655W



(Nisha Yadav)

Partner

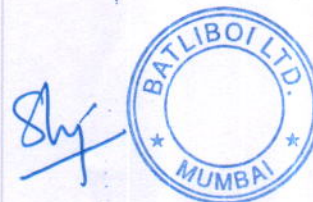
M. No. 135775

UDIN: 26135775OLFUXE4507

Place: Mumbai

Date: 20th May 2026

BATLIBOI LTD. Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001 CIN: L52320MH1941PLC003494 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026					
PARTICULARS	STANDALONE				
	Quarter Ended			Year Ended	
	31.03.2026 (Reviewed)	31.12.2025 (Reviewed)	31.03.2025 (Reviewed)	31.03.2026 (Audited)	31.03.2025 (Audited)
1. INCOME					
(a) Revenue from Operations	8,733.07	7,174.92	9,367.12	29,657.60	29,056.01
(b) Other Income	179.94	97.53	166.24	787.50	836.92
TOTAL INCOME	8,913.01	7,272.45	9,533.36	30,445.10	29,892.93
2. EXPENSES					
(a) Cost of Materials Consumed	2,175.99	2,134.15	1,685.26	7,192.50	6,114.33
(b) Purchase of Stock in Trade	3,827.25	2,758.66	5,035.70	12,536.48	13,703.27
(c) Changes in inventories of finished goods, work in progress and stock in trade	29.56	(145.61)	(113.70)	250.24	(30.33)
(d) Employees benefits expenses	1,108.84	1,096.08	989.88	4,404.37	3,853.07
(e) Finance Costs	131.17	160.71	98.75	541.48	507.90
(f) Depreciation & Amortisation expenses	130.07	131.93	120.48	506.30	406.40
(g) Other expenses	1,205.98	1,462.61	1,369.59	4,913.35	4,657.83
TOTAL EXPENSES	8,608.86	7,598.53	9,185.96	30,344.72	29,212.47
3. PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX	304.15	(326.08)	347.40	100.38	680.46
4. Exceptional Items - (Expense)/Income (Note No. 8)	-	(748.86)	-	(748.86)	-
5. PROFIT/(LOSS) BEFORE TAX	304.15	(1,074.94)	347.40	(648.48)	680.46
6. Tax Expenses					
(a) Current Tax	(11.73)	(1.14)	(322.68)	(13.44)	(331.16)
(b) Earlier Year Tax	-	-	30.75	(4.02)	30.75
(c) Deferred Tax Credit / (Charge)	(85.84)	278.66	296.95	149.45	195.19
7. NET PROFIT/(LOSS) FOR THE PERIOD/YEAR	206.58	(797.42)	352.42	(516.49)	575.24
8. Other Comprehensive Income					
(i) Items that will not be reclassified to profit or loss					
Actuarial gain/(Loss) on employee defined benefits	59.93	10.36	(36.93)	69.11	(92.72)
(ii) Income tax relating to items that will not be reclassified to profit or loss					
Deferred Tax impact on above	(15.08)	(2.61)	9.30	(17.39)	23.34
9. Total Comprehensive Income	251.43	(789.67)	324.79	(464.77)	505.86
10. Paid-up Equity Share Capital (Face Value Rs.5/- per share)	2,356.63	2,349.59	2,349.59	2,356.63	2,349.59
11. EPS Before Exceptional Item					
a) Basic EPS for the period /Year (Rs. Per Share)	0.44	(0.50)	0.75	0.09	1.23
b) Diluted EPS for the Period/Year (Rs. Per Share)	0.43	(0.49)	0.75	0.09	1.22
12. EPS After Exceptional Item					
a) Basic EPS for the period /Year (Rs. Per Share)	0.44	(1.70)	0.75	(1.10)	1.23
b) Diluted EPS for the Period/Year (Rs. Per Share)	0.43	(1.66)	0.75	(1.07)	1.22



BATLIBOI LTD. Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001 CIN: L52320MH1941PLC003494 Statement of Standalone Assets and Liabilities as at 31st March, 2026		
Particulars	(Rs. In Lakhs)	
	As on 31.03.2026 (Audited)	As on 31.03.2025 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	20,698.11	19,384.88
(b) Capital work-in-progress	92.16	357.18
(c) Right of use assets	498.86	555.07
(d) Other Intangible assets	27.54	32.66
(e) Financial Assets		
(i) Investments	729.02	1,553.78
(ii) Trade receivables	767.41	691.18
(f) Other non-current assets	776.32	783.60
Non Current Assets	23,589.42	23,358.35
(2) Current assets		
(a) Inventories	1,870.13	2,092.59
(b) Financial Assets		
(i) Investments	636.59	1,314.40
(ii) Trade receivables	7,681.05	7,165.87
(iii) Cash and cash equivalents	1,136.29	332.69
(iv) Bank balances other than (iii) above	622.68	1,030.50
(v) Others	1,104.14	1,373.93
(c) Current Tax Assets (Net)	58.59	-
Current Assets	13,109.47	13,309.98
3 Non Current Asset Held for Sale	1,779.39	1,779.39
TOTAL ASSETS	38,478.28	38,447.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2,356.63	2,349.59
(b) Other Equity	16,670.50	17,264.00
	19,027.13	19,613.59
LIABILITIES		
(1) Non-current liabilities		
(1) (a) Financial Liabilities		
i. Borrowings	5,841.04	5,482.91
ii. Lease Liabilities	454.60	504.02
iii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	2.87	2.84
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	71.15	126.26
iv. Other financial liabilities	-	95.04
(b) Provisions	1,236.58	618.07
(c) Deferred tax liabilities (Net)	1,395.16	1,527.22
(d) Other non-current liabilities	229.90	195.13
	9,231.30	8,551.49
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,566.88	2,118.49
(ii) Lease Liabilities	94.95	78.71
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	3,263.15	3,232.68
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2,722.67	2,201.73
(iv) Other financial liabilities	98.75	1.95
(b) Other current liabilities	2,149.43	2,307.67
(c) Provisions	324.02	208.33
(d) Current Tax Liabilities (Net)	-	133.08
	10,219.85	10,282.64
TOTAL EQUITY AND LIABILITIES	38,478.28	38,447.72



Notes to Standalone Financial Results:

- 1) The above standalone financial results were reviewed by Audit Committee and approved by Board of Directors at their meeting held on 20th May, 2026 and have been subject to audit by the statutory auditors of the Company.
- 2) The figures of the quarters ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the published figures of nine months ended 31st December 2025 and 31st December 2024 respectively, which were subject to limited review by the statutory auditors.
- 3) The Company has proposed to declare final dividend @ 12 % to Equity Shareholders as on record date 31st July 2026 and 1 % dividend on 6,92,480 Preference Shares and 8% dividend on 2,70,000 Preference shares subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
- 4) The Company operates in one segment as 'Industrial Equipment', since there is no other reportable segment as defined under Ind AS 108 "Operating Segments", no separate disclosure has been given.
- 5) During the previous year, the Scheme of Amalgamation and Arrangement under Section 230-232 and other applicable provisions of the Companies Act 2013, for amalgamation of Batliboi Environmental Engineering Limited ('Amalgamating Company') with the Company was sanctioned by the Hon'ble National Company Law Tribunal ('NCLT'), Mumbai Bench vide order dated 24th March 2025. The Appointed date of the Scheme was 1st April 2023 and in terms of the Scheme all the assets, liabilities, reserves and surplus of the Amalgamating Company had been transferred to and vested in the Company. Consequent to the Scheme coming into effect, in accordance with the share exchange ratio as specified in the Scheme, the Company had to allot 1,26,81,963 equity shares of Rs. 5/- each and 2,70,000 8% Redeemable Non-Cumulative preference shares of Rs. 100/- each to the equity and preference shareholders of the Amalgamating Company. The equity shares have been allotted on 24th June 2025 and the preference shares has been allotted on 23rd March, 2026. The amalgamation had been accounted under the 'pooling of interest' method in accordance with Appendix C of Ind AS 103 'Business Combinations'.
- 6) During the year ended 31st March 2026, new subsidiary of the Company namely Bioconserve Renewables Envirotech Private Limited has been incorporated on 8th April 2025 and it holds 51% of the equity share capital and exercises control over the said subsidiary.
- 7) The Company had decided to sell a part of Land and Building out of the total factory land and building located at Surat which had been disclosed as Non Current Asset Held for Sale. The Company continues actively to look for a buyer either through itself or through intermediaries.
- 8) On 21st November 2025, the Government of India notified four labour codes - 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, ('Labour Codes') consolidating twenty-nine existing labour laws. The Company has assessed the financial implications of these changes and has made provision for gratuity arising out of past service cost and leave benefits of Rs. 748.86 Lakhs on estimated basis. Considering the regulatory-driven non-recurring nature and material impact, the Company has presented this incremental provision as "Exceptional Item" in the Statement of Profit and Loss for the year ended 31st March 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 9) Following are the details of standalone gross sales values of business handled including the values pertaining to agency business handled for which the Company earns commission :

Particulars	STANDALONE				
	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
Gross value of Business Handled (Including agency business)	14,938.43	14,673.86	22,149.23	60,517.83	66,247.21

- 10) The figures for the previous periods/year have been reclassified/regrouped where ever necessary.

For and on behalf of Board of Directors
Batliboi Ltd.



Sanjiv Joshi
Sanjiv Joshi
Managing Director
DIN: 08938810

Place: Mumbai
Date : 20th May 2026



BATLIBOI LTD.
STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026
(Rs. In Lakhs)

Particulars	Year Ended 31-Mar-26		Year Ended 31-Mar-25	
I. CASH FLOW ARISING FROM OPERATING ACTIVITIES:				
Net Profit / (Loss) Before Tax and Exceptional Items		(648.48)		680.46
Add Back:				
a) Depreciation	506.30		406.40	
b) Interest Expense	390.78		289.62	
c) Interest on Lease Liabilities	68.47		57.78	
d) Loss on Sale/Disposal of Assets/Assets Written off	0.06		-	
e) Bad Debts	163.16		156.38	
f) Provision for Doubtful Debts/Advances	8.19		12.16	
g) Gratuity and Leave Encashment Provision	157.23		288.23	
h) Dividend paid on Preference Shares	6.92		6.92	
i) Employee Stock Option Reserve	96.95		46.68	
j) Fair value loss on investments	1.76	1,399.82	-	1,264.17
Deduct:				
a) Interest Income	163.22		269.39	
b) Fair value gain on investments	-		5.79	
c) Profit on Sale of Property, Plant and Equipment's	7.60		13.96	
d) Foreign Exchange Gain	200.33		7.18	
e) Dividend Income	0.77		109.65	
f) Profit on redemption of shares	138.85		21.07	
g) Profit on sale of mutual funds	6.05		43.38	
h) Interest income on financials instruments measured at amortised cost	107.69		26.37	
i) Unclaimed Credit Balances Written Back	43.37	667.88	188.52	685.31
Operating Profit Before Working Capital Changes		83.46		1,259.32
Add/ Deduct :				
a) Decrease/ (Increase) in Inventories	222.47		(65.94)	
b) Decrease/ (Increase) in Trade Receivables and Advances	(762.77)		311.42	
c) Decrease/ (Increase) in Other Current Assets	277.05		(926.60)	
d) Increase/ (Decrease) in Trade and Other Payables	1,774.82	1,511.57	(558.45)	(1,239.57)
		1,595.03		19.75
Income Taxes (Paid) / Refund (net)		(209.12)		(61.94)
Net Cash Inflow / (Outflow) from Operations (A)		1,385.91		(42.19)
II. CASH FLOW ARISING FROM INVESTING ACTIVITIES:				
a) Interest Income	163.22		269.39	
b) Proceeds from Sale of Property, Plant and Equipment	35.40		50.34	
c) (Purchase) of investments / Redemption of preference shares	1,647.47		(2,247.41)	
d) Acquisition of Property, Plant and Equipment	(1,455.73)		(1,471.35)	
e) Dividend Income	0.77		109.65	
f) Decrease/ (Increase) in Bank Deposits	407.82	798.95	(227.25)	(3,516.63)
Net Cash Inflow / (Outflow) in Course of Investing Activities(B)		798.95		(3,516.63)
III. CASH FLOW ARISING FROM FINANCING ACTIVITIES:				
a) Proceeds from issue of Equity Shares on Preferential allotment	-		5,974.64	
b) Expenditure incurred on issue of Equity Shares on Preferential allotment	-		(169.10)	
c) Proceeds from issue of Equity Shares under ESOP Scheme	63.30		-	
d) Proceeds from/ (Repayment of) in Long Term Borrowings	(48.11)		(899.62)	
e) Proceeds from/ (Repayment of) in Short Term Borrowings	(551.61)		(525.00)	
f) Payment of Lease Liabilities (including interest on lease liabilities)	(166.96)		(168.05)	
g) Dividends Paid	(281.95)		(171.55)	
h) Dividends Paid on preference shares	(6.92)		(6.92)	
i) Interest Paid	(389.01)	(1,381.26)	(290.25)	3,744.15
Net Cash Inflow/(Outflow) in Course of Financing Activities (C)		(1,381.26)		3,744.15
Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C)		803.60		185.33
Add: Cash/Cash Equivalents at the beginning of the year		332.69		147.36
Cash/Cash Equivalents at the end of the year		1,136.29		332.69
Consists of:				
Cash in Hand		12.12		6.74
Bank Balance		1,124.17		325.95
Closing Cash at the end of the year		1,136.29		332.69



Independent Auditor's Report on Consolidated audited Quarterly and Year to Date Consolidated audited Financial Results of Batliboi Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Batliboi Limited,

Report on the audit of the Consolidated Financial Results

Opinion and Conclusion

1. We have (a) audited the Consolidated Financial Results for the year ended 31st March, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended 31st March, 2026 (refer 'Other Matters' section below), both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended 31st March, 2026" of Batliboi Limited ("the Holding Company") and its subsidiaries (collectively referred to as 'the Group'), ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

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 other auditors on separate financial statements and the other financial information of subsidiaries these Consolidated financial results for the year ended 31st March 2026:

- i) includes the financial results of the entities mentioned in the Annexure 'I' to this report.
- ii) are presented in accordance with the requirements of Regulation 33 of the SEBI Listing Regulations, 2015 as amended; and
- iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit including other comprehensive income and other financial information of the Group for the quarter and year ended 31st March 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31st March 2026

With respect to the Consolidated Financial Results for the quarter 31st March, 2026, based on our review conducted and procedure performed as stated in paragraph (5) of Auditor's Responsibilities section below and based on the consideration of the reports of other auditors on separate financial statements and the other financial information of subsidiaries referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31st March, 2026 prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards

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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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis of Opinion

2. We conducted our audit of the Consolidated financial results in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act"). 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 Group 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 Consolidated financial statements under the provisions of the Act and the Rules thereunder, 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.

Management's responsibility for the Consolidated financial results

3. These quarterly financial results as well as the year-to-date Consolidated financial results have been prepared on the basis of the audited Consolidated annual financial statements.

The Holding Company's Board of Directors is responsible for the preparation of these Consolidated financial results that give a true and fair view of the of the net profit including other comprehensive income of the Group and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 Consolidated financial results 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 Consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the each Company 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 company 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 responsible for overseeing the financial reporting process of the respective companies.

Auditor's Responsibilities for the Audit of the Consolidated financial results

4. Audit of the Consolidated Financial Results for the year ended 31st March 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results 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 Standards on auditing 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 these Consolidated financial results.

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

i) Identify and assess the risks of material misstatement of the Consolidated financial results, 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.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv) Conclude on the appropriateness of the Board of Director'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 ability of the Group 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 Consolidated 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 Group to cease to continue as a going concern.

v) Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair

presentation.

vi) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated financial results, 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 Consolidated financial results of which we are the 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.

5. Review of the Consolidated Financial Results for the quarter ended 31st March 2026

We conducted our review of the Consolidated Financial Results for the quarter ended 31st March 2026, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (1)(a)(i) of Opinion and Conclusion section above.

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

Other Matters

6. We did not audit the financial statements and other financial information in respect of one branch/division, included in the audited consolidated financial results, whose financial results reflect total assets of Rs. 8,157.26 Lakhs as at 31st March 2026 and total revenue of Rs. 3,481.52 Lakhs and Rs. 11,603.27 Lakhs, total net profit after tax of Rs. 181.54 lakhs and Rs. 120.12 Lakhs and total comprehensive income of Rs. 181.54 Lakhs and Rs. 120.12 Lakhs for the quarter and year ended 31st March 2026 respectively and cash

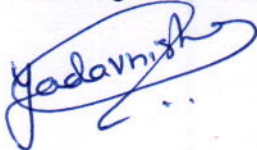
inflow of Rs. 78.74 Lakhs for the year ended 31st March 2026. These financial results and other financial information have been audited by branch auditor of the Holding Company, whose reports has been furnished to us by the management and our conclusion/opinion, so far as it relates to the affairs of the branch/division are based solely on the report of branch/division auditor.

7. We did not audit the financial statements and other financial information, in respect of three subsidiaries, whose financial statements and other financial information include excluding consolidation eliminations total assets of Rs. 12,515.40 Lakhs as at 31st March 2026; total revenues of Rs. 3,751.88 Lakhs and Rs. 14,536.37 Lakhs for the quarter and year ended 31st March 2026 respectively, total profit after tax (net) of Rs. 160.79 Lakhs and Rs. 966.56 Lakhs for the quarter and year ended 31st March 2026 respectively, total comprehensive income of Rs. 160.79 Lakhs and Rs. 966.56 Lakhs for the quarter and year ended 31st March 2026 respectively and net cash inflows of Rs. 324.21 Lakhs for the year ended 31st March 2026. These financial statements and other financial information have been audited by other auditors whose financial statements, other financial information and auditor's reports have been furnished to us. Our opinion on the quarterly and the year-to-date Consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities is based solely on the report of other auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

8. The Consolidated financial results include the results for the quarter ended 31st March 2026 and 31st March, 2025 being the balancing figure 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 respective year, which were subjected to limited review by us as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For Mukund M. Chitale & Co.
Chartered Accountants
Firm Regn. No. 106655W



(Nisha Yadav)
Partner

M. No. 135775

UDIN: 26135775EAC0CL1935

Place: Mumbai

Date: 20th May 2026

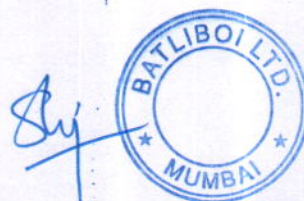
Annexure 'I'

(Referred to para 1 of our Independent Auditor's Report on Consolidated audited Quarterly Financial Results and Year to Date Consolidated audited Financial Results of the Batliboi Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended)

Sr. No.	Name of the Subsidiary
1.	Quickmill Inc., Canada
2.	760 Rye Street Inc., Canada
3.	Bioconserve Renewables Envirotech Private Limited (w.e.f. 8 th April 2025)

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BATLIBOI LTD. Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001 CIN: L52320MH1941PLC003494 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026					
Particulars	Quarter Ended			Year Ended	
	31.03.2026 (Reviewed)	31.12.2025 (Reviewed)	31.03.2025 (Reviewed)	31.03.2026 (Reviewed)	31.03.2025 (Audited)
1. INCOME					
(a) Revenue from Operations	12,562.92	12,432.08	11,904.39	44,043.20	41,294.42
(b) Other Income	171.75	136.50	143.36	645.92	652.59
TOTAL INCOME	12,734.67	12,568.58	12,047.75	44,689.12	41,947.01
2. EXPENSES					
(a) Cost of Materials Consumed	5,295.72	3,755.84	3,212.78	15,195.77	12,322.54
(b) Purchase of Stock in Trade	2,842.53	3,377.38	5,035.70	12,536.48	13,703.27
(c) Changes in inventories of finished goods, work in progress and stock in trade	(31.71)	561.87	(280.42)	(28.34)	214.49
(d) Employees benefits expenses	2,112.28	2,073.39	1,530.78	7,757.21	6,985.84
(e) Finance Costs	134.80	202.79	127.11	613.38	578.50
(f) Depreciation & Amortisation expenses	163.64	161.41	129.97	625.44	497.14
(g) Other expenses	1,668.42	1,955.75	1,673.06	6,458.00	5,827.86
TOTAL EXPENSES	12,185.68	12,088.43	11,428.98	43,157.94	40,129.64
3. PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS & TAX	548.99	480.15	618.77	1,531.18	1,817.37
4. Exceptional Items - (Expense)/Income (Note No. 8)	-	(748.86)	-	(748.86)	-
5. PROFIT/(LOSS) AFTER EXCEPTIONAL ITEMS & BEFORE TAX	548.99	(268.71)	618.77	782.32	1,817.37
6. Tax Expenses					
(a) Current Tax	(72.56)	(193.59)	(403.33)	(355.32)	(695.96)
(b) Earlier year tax	-	-	30.75	(4.02)	30.75
(c) Deferred Tax Credit / (Charge)	(5.08)	278.84	298.80	230.69	197.03
7. NET PROFIT/(LOSS) AFTER EXCEPTIONAL ITEMS & TAX	471.35	(183.46)	544.99	653.67	1,349.19
Attributable to :					
Owners of the Parent	502.36	(246.32)	544.99	567.80	1,349.19
Non- Controlling interest	(31.01)	62.86	-	85.87	-
8. OTHER COMPREHENSIVE INCOME					
(i) Items that will not be reclassified to profit or loss					
Actuarial gain/(Loss) on employee defined benefits	59.93	10.36	(36.93)	69.11	(92.72)
(ii) Income tax relating to items that will not be reclassified to					
Deferred Tax impact on above	(15.08)	(2.61)	9.30	(17.39)	23.34
(iii) Items that will be reclassified to profit or loss					
Effects of changes in rates of foreign currency monetary items	28.80	37.63	6.37	83.79	(3.94)
OTHER COMPREHENSIVE INCOME	73.65	45.38	(21.26)	135.51	(73.32)
Attributable to :					
Owners of the Parent	73.65	45.38	(21.26)	135.51	(73.32)
Non- Controlling interest	-	-	-	-	-
9. TOTAL COMPREHENSIVE INCOME	545.00	(138.08)	523.73	789.18	1,275.87
Attributable to :					
Owners of the Parent	576.01	(200.94)	523.73	703.31	1,275.87
Non- Controlling interest	(31.01)	62.86	-	85.87	-
10. Paid-up Equity Share Capital (Face Value Rs.5/- per share)	2,356.63	2,349.59	2,349.59	2,356.63	2,349.59
11. EPS Before Exceptional Item					
a) Basic EPS for the period/year (Rs. Per Share)	1.00	0.80	1.16	0.20	2.88
b) Diluted EPS for the period/year (Rs. Per Share)	0.97	0.78	1.15	0.19	2.86
12. EPS After Exceptional Item					
a) Basic EPS for the period/year (Rs. Per Share)	1.00	(0.39)	1.16	1.39	2.88
b) Diluted EPS for the period/year (Rs. Per Share)	0.97	(0.38)	1.15	1.35	2.86



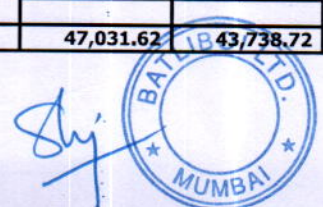
BATLIBOI LTD.

Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001
CIN: L52320MH1941PLC003494

Statement of Consolidated Assets and Liabilities as at 31st March, 2026

(Rs. In Lakhs)

Particulars	As on	As on
	31.03.2026 (Audited)	31.03.2025 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	21,537.50	20,127.33
(b) Capital work-in-progress	92.16	357.18
(c) Right of use assets	498.86	555.07
(d) Other Intangible assets	31.45	36.52
(e) Financial Assets		
(i) Investments	205.87	1,032.82
(ii) Trade receivables	767.41	691.18
(f) Other non-current assets	776.32	783.60
Non Current Assets	23,909.57	23,583.70
(2) Current assets		
(a) Inventories	5,075.94	4,434.00
(b) Financial Assets		
(i) Investments	636.59	1,314.40
(ii) Trade receivables	10,295.01	8,391.15
(iii) Cash and cash equivalents	2,203.20	944.54
(iv) Bank balances other than (iii) above	1,469.94	1,776.98
(v) Others	1,661.98	1,514.56
Current Assets	21,342.66	18,375.63
3 Non Current Asset Held for Sale	1,779.39	1,779.39
TOTAL ASSETS	47,031.62	43,738.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2,356.63	2,349.59
(b) Other Equity	20,700.47	20,125.90
(c) Non controlling interest	86.36	-
	23,143.46	22,475.49
LIABILITIES		
(1) Non-current liabilities		
(1) (a) Financial Liabilities		
i. Borrowings	6,430.43	6,008.92
ii. Lease Liabilities	454.60	504.02
iii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	2.87	2.84
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	71.14	126.27
iv. Other financial liabilities	-	95.04
(b) Provisions	1,269.12	618.06
(c) Deferred tax liabilities (Net)	1,293.51	1,513.53
(d) Other non-current liabilities	229.91	195.14
	9,751.58	9,063.82
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,601.14	2,162.77
(ii) Lease Liabilities	94.95	78.71
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	3,308.95	3,232.67
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,910.38	3,472.54
(iv) Other financial liabilities	98.75	1.95
(b) Other current liabilities	3,299.32	2,340.94
(c) Provisions	547.64	432.05
(d) Current Tax Liabilities (Net)	275.45	477.78
	14,136.58	12,199.41
TOTAL EQUITY AND LIABILITIES	47,031.62	43,738.72



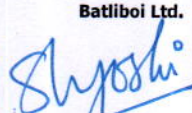
Notes to Consolidated Financial Results:

- 1) The above Consolidated financial results were reviewed by Audit Committee and approved by Board of Directors at their meeting held on 20th May, 2026 and have been subject to audit by the statutory auditors of the Holding Company.
- 2) The figures of the quarters ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the published figures of nine months ended 31st December 2025 and 31st December 2024 respectively, which were subject to limited review by the statutory auditors.
- 3) The Holding Company has proposed to declare final dividend @ 12 % to Equity Shareholders as on record date 31st July 2026 and 1 % dividend on 6,92,480 Preference Shares and 8% dividend on 2,70,000 Preference shares subject to approval of shareholders at the ensuing Annual General Meeting of the Holding Company.
- 4) The Group operates in one segment as 'Industrial Equipment', since there is no other reportable segment as defined under Ind AS 108 "Operating Segments", no separate disclosure has been given.
- 5) During the previous year, the Scheme of Amalgamation and Arrangement under Section 230-232 and other applicable provisions of the Companies Act 2013, for amalgamation of Batliboi Environmental Engineering Limited ('Amalgamating Company') with the Holding Company was sanctioned by the Hon'ble National Company Law Tribunal ('NCLT'), Mumbai Bench vide order dated 24th March 2025. The Appointed date of the Scheme was 1st April 2023 and in terms of the Scheme all the assets, liabilities, reserves and surplus of the Amalgamating Company had been transferred to and vested in the Holding Company. Consequent to the Scheme coming into effect, in accordance with the share exchange ratio as specified in the Scheme, the Holding Company had to allot 1,26,81,963 equity shares of Rs. 5/- each and 2,70,000 8% Redeemable Non-Cumulative preference shares of Rs. 100/- each to the equity and preference shareholders of the Amalgamating Company. The equity shares have been allotted on 24th June 2025 and the preference shares has been allotted on 23rd March, 2026. The amalgamation had been accounted under the 'pooling of interest' method in accordance with Appendix C of Ind AS 103 'Business Combinations'.
- 6) During the year ended 31st March 2026, new subsidiary of the Holding Company namely Bioconserve Renewables Envirotech Private Limited has been incorporated on 8th April 2025 and it holds 51% of the equity share capital and exercises control over the said subsidiary.
- 7) The Holding Company had decided to sell a part of Land and Building out of the total factory land and building located at Surat which is disclosed as Non-Current Asset held for sale. The Holding Company continues actively to look for a buyer either through itself or through intermediaries.
- 8) On 21st November 2025, the Government of India notified four labour codes - 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, ('Labour Codes') consolidating twenty-nine existing labour laws. The Holding Company has assessed the financial implications of these changes and has made provision for gratuity arising out of past service cost and leave benefits of Rs. 748.86 Lakhs on estimated basis. Considering the regulatory-driven non-recurring nature and material impact, the Holding Company has presented this incremental provision as "Exceptional Item" in the Consolidated Statement of Profit and Loss for the year ended 31st March 2026. The Holding Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 9) Following are the details of consolidated gross sales values of business handled including the values pertaining to agency business handled for which Group earns commission :

Particulars	CONSOLIDATED				
	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)
Gross value of Business Handled (Including agency business)	18,494.46	19,696.68	24,636.70	74,133.39	78,267.65

- 10) The figures for the previous periods/years have been reclassified/regrouped where ever necessary.

Place: Mumbai
Date : 20th May 2026

For and on behalf of Board of Directors
Batliboi Ltd.

Sanjiv Joshi
Managing Director
DIN: 00173168



BATLIBOI LTD.			
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026			
(Rs. In Lakhs)			
Particulars	Year Ended 31-Mar-26	Year Ended 31-Mar-25	
I. CASH FLOW ARISING FROM OPERATING ACTIVITIES:			
Net Profit / (Loss) Before Tax	782.32		1,817.37
Add back:			
a) Depreciation	625.44	497.14	
b) Interest Expense	432.85	334.56	
c) Interest on Lease Liabilities	68.47	57.78	
d) Loss on Sale/Disposal of Assets/Assets Written off	0.06	-	
e) Bad Debts	163.16	156.38	
f) Provision for Doubtful Debts/Advances	8.19	12.16	
g) Gratuity and Leave Encashment Provision	157.23	288.23	
h) Foreign Exchange Loss	-	42.12	
i) Preference Dividend	6.92	6.92	
j) Employee Stock Option Reserve	96.95	46.67	
	1,559.27		1,441.96
Deduct:			
a) Interest Income	201.10	278.54	
b) Fair value gain on investments	-	5.79	
c) Profit on Sale of Property, Plant and Equipment's	7.60	13.96	
d) Foreign Exchange Gain	226.18	-	
e) Interest Income on financials instruments measured at amortised cost	107.69	26.37	
f) Dividend Income	0.77	2.57	
g) Profit on redemption of shares and sale of mutual funds	6.05	64.45	
h) Unclaimed Credit Balances Written Back	43.37	188.52	
	592.76		580.20
Operating Profit Before Working Capital Changes	1,748.83		2,679.13
Add/ Deduct :			
a) Decrease/ (Increase) in Inventories	(641.94)	174.95	
b) Decrease/ (Increase) in Trade Receivables and Advances	(2,151.44)	(171.76)	
c) Decrease/ (Increase) in Other Current Assets	(140.15)	(760.66)	
d) Increase/ (Decrease) in Trade and Other Payables	4,105.30	(1,450.79)	
	1,171.77		(2,208.26)
	2,920.60		470.87
Income Taxes (Paid)/ Refund received (net)	(568.38)		(244.37)
Net Cash Inflow / (Outflow) from Operations (A)	2,352.22		226.50
II. CASH FLOW ARISING FROM INVESTING ACTIVITIES:			
a) Interest Income	201.10	278.54	
b) Proceeds from Sale of Property, Plant and Equipment's	35.40	50.34	
c) Sale/(Purchase) of investments	1,510.81	(2,271.89)	
d) Acquisition of Property, Plant and Equipment's	(1,671.86)	(1,584.60)	
e) Dividend Income	0.77	2.57	
f) Decrease/ (Increase) in Bank Deposits	307.04	(973.73)	
	383.26		(4,498.77)
Net Cash Inflow / (Outflow) in Course of Investing Activities(B)	383.26		(4,498.77)
III. CASH FLOW ARISING FROM FINANCING ACTIVITIES:			
a) Proceeds from issue of Equity Shares on preferential allotment	-	5,974.64	
b) Expenditure incurred on issue of Equity Shares on preferential allotment	-	(169.10)	
c) Proceeds from issue of Equity Shares under ESOP Scheme	63.30	-	
d) Proceeds from/ (Repayment of) in Long Term Borrowings	5.26	(945.03)	
e) Proceeds from/ (Repayment of) in Short Term Borrowings	(561.64)	(503.14)	
f) Payment of Lease Liabilities (including interest on lease liabilities)	(166.96)	(168.05)	
g) Dividend Paid on Equity shares	(281.95)	(171.55)	
h) Dividend on Preference Share	(6.92)	(6.92)	
i) Interest Paid	(527.91)	(334.56)	
	(1,476.82)		3,676.29
Net Cash Inflow/(Outflow) in Course of Financing Activities (C)	(1,476.82)		3,676.29
Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C)	1,258.66		(595.98)
Add: Cash/Cash Equivalents at the beginning of the year	944.54		1,540.52
Cash/Cash Equivalents at the end of the year	2,203.20		944.54
Consists of:			
Cash in Hand	13.05		6.74
Bank Balance	2,190.15		937.80
Closing Cash at the end of the year	2,203.20		944.54

