



## KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL - 462 023 INDIA

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CIN : L24211MP1972PLC001131

November 5, 2020

The Relationship Manager,  
Department of Corporate Relations  
Bombay Stock Exchange Ltd (BSE),  
P.J. Towers, Dalal Street  
Fort, MUMBAI – 400 001

Dear Sir,

Subject: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 - Submission of Unaudited Financial Results of the Company for the Quarter and Half Year ended September 30, 2020

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (" Listing Regulations ") we wish to inform you that the Board of Directors at their Meeting held today has inter alia, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended September 30, 2020. In this regard, a copy of the said Financial Results together with Limited Review Report is enclosed herewith.

The Meeting of the Board of Directors held today commenced at 1.30 P.M. and concluded at 2.15 P.M.

Kindly take the same on your records.

Thanking You,  
For Kilpest India Limited

  
Dharendra Dubey  
Director



**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30-09-20**

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2020 (unaudited)	30-06-2020 (unaudited)	30-09-2019 (unaudited)	30-09-2020 (unaudited)	30-09-2019 (unaudited)	31-03-2020 (AUDITED)
	Revenue from operations	494.20	272.14	587.43	766.34	826.09	1351.17
II	Other income	159.09	79.35	52.02	238.44	52.45	140.32
III	<b>Total Income (I + II)</b>	<b>653.29</b>	<b>351.49</b>	<b>639.45</b>	<b>1004.78</b>	<b>878.54</b>	<b>1491.49</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	283.50	237.89	350.85	521.39	572.79	1019.70
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	55.21	3.13	79.23	58.34	3.65	-5.44
	Excise duty on sale of goods	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expenses	45.27	38.59	42.73	83.86	82.96	152.19
	Finance costs	8.18	7.06	4.39	15.24	13.12	33.42
	Depreciation and amortization	5.55	5.25	7.00	10.80	14.50	21.55
	Other expenses	115.45	38.01	108.10	153.46	142.38	208.68
	<b>Total expenses (IV)</b>	<b>513.16</b>	<b>329.93</b>	<b>592.30</b>	<b>843.09</b>	<b>829.40</b>	<b>1430.10</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>140.13</b>	<b>21.56</b>	<b>47.15</b>	<b>161.69</b>	<b>49.14</b>	<b>61.39</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>140.13</b>	<b>21.56</b>	<b>47.15</b>	<b>161.69</b>	<b>49.14</b>	<b>61.39</b>
VIII	Tax expense:						
	(1) Current tax	26.96	4.15	2.74	31.11	3.12	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit (Loss) for the period (VII- VIII)</b>	<b>113.17</b>	<b>17.41</b>	<b>44.41</b>	<b>130.58</b>	<b>46.02</b>	<b>61.39</b>
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>113.17</b>	<b>17.41</b>	<b>44.41</b>	<b>130.58</b>	<b>46.02</b>	<b>61.39</b>
XII	Paid-up Equity Share capital	750.81	750.81	750.81	750.81	750.81	750.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	495.09	495.09	486.21	495.09	486.21	495.09
XIV	<b>Earnings per equity share:</b>						
	(1) Basic	1.51	0.23	0.59	1.74	0.61	0.82
	(2) Diluted	1.51	0.23	0.59	1.74	0.61	0.82



**Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30-09-20**

S.No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2020 (unaudited)	30-06-2020 (unaudited)	30-09-2019 (unaudited)	30-09-2020 (unaudited)	30-09-2019 (unaudited)	31-03-2020 (AUDITED)
I	Revenue from operations	11227.60	5288.98	963.59	16516.58	1526.46	2887.46
II	Other income	8.38	4.21	55.79	12.59	56.87	159.96
III	<b>Total Income (I + II)</b>	<b>11235.98</b>	<b>5293.19</b>	<b>1019.38</b>	<b>16529.17</b>	<b>1583.33</b>	<b>3047.42</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	1849.18	1100.45	435.36	2949.63	730.57	1326.85
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	104.56	-37.58	71.50	66.98	-9.81	-0.87
	Excise duty on sale of goods	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expenses	151.67	143.12	76.93	294.79	149.06	284.75
	Finance costs	8.18	7.06	4.39	15.24	13.12	33.42
	Depreciation and amortization expense	12.55	14.75	14.50	27.30	29.50	53.64
	Other expenses	1132.42	439.02	138.98	1571.44	196.64	344.97
	<b>Total expenses (IV)</b>	<b>3258.56</b>	<b>1666.82</b>	<b>741.66</b>	<b>4925.38</b>	<b>1109.08</b>	<b>2042.76</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>7977.42</b>	<b>3626.37</b>	<b>277.72</b>	<b>11603.79</b>	<b>474.25</b>	<b>1004.66</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.50
VII	<b>Profit before tax (V - VI)</b>	<b>7977.42</b>	<b>3626.37</b>	<b>277.72</b>	<b>11603.79</b>	<b>474.25</b>	<b>1005.16</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	2004.17	906.69	52.69	2910.86	107.19	241.04
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	4.61
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>5973.25</b>	<b>2719.68</b>	<b>225.03</b>	<b>8692.93</b>	<b>367.06</b>	<b>768.73</b>
	Profit or loss, attributable to owners of parent	5237.53	2380.42	202.35	7416.53	326.76	680.14
	Total profit or loss, attributable to non-controlling interests	735.72	339.26	22.68	1276.40	40.30	88.59
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00	-1.05
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>5973.25</b>	<b>2719.68</b>	<b>225.03</b>	<b>8692.93</b>	<b>367.06</b>	<b>767.68</b>
	Profit or loss, attributable to owners of parent	5237.53	2380.42	202.35	7416.53	326.76	679.22
	Total profit or loss, attributable to non-controlling interests	735.72	339.26	22.68	1276.40	40.30	88.46
XII	Paid-up Equity Share capital	750.81	750.81	750.81	750.81	750.81	750.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	1636.39	1636.39	1133.76	1636.39	1133.76	1636.39
XIV	<b>Earnings per equity share:</b>						
	(1) Basic	79.56	36.22	3.00	115.78	4.89	10.22
	(2) Diluted	79.56	36.22	3.00	115.78	4.89	10.22



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**Standalone Statement of Assets and Liabilities for the Quarter and Half Year Ended 30-09-2020**

Particulars	STANDALONE	
	As at 30-09-2020 Unaudited	As at 31-03-2020 Audited
<b>ASSETS</b>		
Non-current assets		
(a) Property, Plant and Equipment	186.56	196.66
(b) Capital work-in-progress	19.86	19.86
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible assets	0.00	0.00
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financial Assets	0.00	0.00
(i) Investments	359.85	359.85
(ii) Trade receivables	0.00	0.00
(iii) Loans	22.30	23.21
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	292.63	321.70
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	1433.85	1415.34
(iii) Cash and cash equivalents	38.13	40.21
(iv) Bank balances other than (iii) above	135.20	28.60
(v) Loans	0.00	
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	
(d) Other current assets	422.11	411.53
<b>Total Assets</b>	<b>2910.49</b>	<b>2816.96</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share capital	749.13	749.13
(b) Other Equity	1474.74	1329.16
<b>LIABILITIES</b>		
Non-current liabilities		
(a) Financial Liabilities	0.00	
(i) Borrowings	111.81	146.26
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	65.28	65.28
(d) Other non-current liabilities	0.00	0.00
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	150.33	205.76
(ii) Trade payables	194.25	301.41
(iii) Other financial liabilities (other than those specified in item (c))	0.00	
(b) Other current liabilities	133.84	19.96
(c) Provisions	31.11	0.00
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>2910.49</b>	<b>2816.96</b>



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**Consolidated Statement of Assets and Liabilities for the Quarter and Half Year Ended 30-09-2020**

Particulars	CONSOLIDATED	
	As at 30-09-2020	As at 31-03-2020
<b>ASSETS</b>		
	Unaudited	Audited
Non-current assets		
(a) Property, Plant and Equipment	441.44	374.42
(b) Capital work-in-progress	19.86	19.86
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible assets	12.58	12.58
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financial Assets	0.00	0.00
(i) Investments	120.00	120.00
(ii) Trade receivables	0.00	0.00
(iii) Loans	22.30	23.21
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	709.61	407.12
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	5232.71	1993.04
(iii) Cash and cash equivalents	7935.10	909.69
(iv) Bank balances other than (iii) above	135.20	28.60
(v) Loans	11.32	6.29
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)		0.00
(d) Other current assets	1542.57	588.65
<b>Total Assets</b>	<b>16182.69</b>	<b>4483.46</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share capital	749.13	749.13
(b) Other Equity	10095.06	2462.10
Equity attributable to owners of the Company	10844.19	3211.23
Non-controlling interests	1289.30	214.32
<b>Total equity</b>	<b>12133.49</b>	<b>3425.55</b>
<b>LIABILITIES</b>		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	111.81	146.26
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	95.82	95.82
(d) Other non-current liabilities	0.00	0.02
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	150.33	205.76
(ii) Trade payables	236.63	339.18
(iii) Other financial liabilities (other than those specified in item (c))	3.34	3.34
(b) Other current liabilities	291.83	31.87
(c) Provisions	3159.44	235.66
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>16182.69</b>	<b>4483.46</b>



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**CONSOLIDATED SEGMENTWISE**  
**REVENUE AND RESULTS**

	Quarter ended 30-09-2020 Unaudited	Quarter ended 30-06-2020 Unaudited	Quarter ended 30-09-2019 Unaudited	Half Year ended 30-09-2020 Unaudited	Half Year ended 30-09-2019 Unaudited	Year ended 31-03-2020 Audited
<b>1 Segment Revenue</b>						
(a)Agrochemicals	653.29	351.49	639.45	1004.78	878.54	1491.49
(b) Diagnostic kits	10741.79	5020.04	379.93	15761.83	704.79	1577.81
Total income from operations (net)	<b>11395.08</b>	<b>5371.53</b>	<b>1019.38</b>	<b>16766.61</b>	<b>1583.33</b>	<b>3069.30</b>
<b>2 Segment Results</b>						
(a)Agrochemicals	148.31	28.62	51.54	176.93	62.26	94.81
(b) Diagnostic kits	7837.29	3604.81	230.57	11442.10	425.11	943.77
<b>Total Segment Profit before Interest and Tax</b>	<b>7985.60</b>	<b>3633.43</b>	<b>282.11</b>	<b>11619.03</b>	<b>487.37</b>	<b>1038.58</b>
Less : Interest Expense						
(a)Agrochemicals	8.18	7.06	4.39	15.24	13.12	33.42
(b) Diagnostic kits	0.00	0.00	0.00	0.00	0.00	0.00
<b>Profit before Tax</b>	<b>7977.42</b>	<b>3626.37</b>	<b>277.72</b>	<b>11603.79</b>	<b>474.25</b>	<b>1005.16</b>
<b>3 Segment Assets</b>						
(a)Agrochemicals	2910.49	2997.71	2927.31	2910.49	2927.31	2816.96
(b) Diagnostic kits	13632.05	5809.18	1617.90	13632.05	1617.9	2026.35
Total Segment Assets	<b>16542.54</b>	<b>8806.89</b>	<b>4545.21</b>	<b>16542.54</b>	<b>4545.21</b>	<b>4843.31</b>
<b>4 Segment Liabilities</b>						
(a)Agrochemicals	686.62	902.01	812.07	686.62	812.07	738.67
(b) Diagnostic kits	3362.58	1399.79	173.21	3362.58	173.21	319.23
Total Segment Liabilities	<b>4049.20</b>	<b>2301.80</b>	<b>985.28</b>	<b>4049.20</b>	<b>985.28</b>	<b>1057.90</b>
(a)Agrochemicals	2223.87	2095.70	2115.24	2223.87	2115.24	2078.29
(b) Diagnostic kits	10269.47	4409.39	1444.69	10269.47	1444.69	1707.12
<b>5 Capital Employed</b>	<b>12493.34</b>	<b>6505.09</b>	<b>3559.93</b>	<b>12493.34</b>	<b>3559.93</b>	<b>3785.41</b>



**STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020**

(Rs. in Lakhs)

	For the Half Year ended 30th Sept. 2020	For the year ended 31st March 2020
	Audited	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax & Extra-Ordinary Items	161.69	61.39
<b>Adjustments for:</b>		
Depreciation	10.80	21.55
Interest Paid	15.24	33.42
<b>Operating Profit before working capital changes</b>	<b>187.73</b>	<b>116.36</b>
<b>Adjustments for:</b>		
Inventories	29.07	93.84
Trade and other Receivables	(29.09)	(9.80)
Trade Payables and Other Liabilities	37.83	(90.18)
Cash generated from operations	225.54	110.22
Income tax paid	(31.11)	0.00
<b>Net Cash used/ available from Operating Activities (a)</b>	<b><u>194.43</u></b>	<b><u>110.22</u></b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase / Sale of Fixed Assets	(0.71)	(11.19)
Acquisition of Investment	0.00	(225.00)
Increase/Decrease in Long term Loan and Advances	0.91	(9.16)
<b>Net Cash Used in Investing Activities (b)</b>	<b><u>0.20</u></b>	<b><u>(245.35)</u></b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in share capital	0.00	110.00
Preferential warrant account / Share Premium	0.00	385.00
Subsidy Received	15.00	0.00
Increase/ Decrease in bank borrowings	(55.43)	(202.77)
Proceeds from other borrowings	(34.45)	(64.13)
Interest Paid	(15.24)	(33.42)
Equity Dividend and Corporate Dividend Tax Paid	0.00	(52.32)
<b>Net Cash From Financing activities ©</b>	<b><u>(90.12)</u></b>	<b><u>142.36</u></b>
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	<b>104.51</b>	<b>7.23</b>
Cash & Cash equivalents as at 1st April opening balance	<b>68.82</b>	<b>61.59</b>
<b>Cash &amp; Cash equivalents as at 30th September closing balance</b>	<b><u>173.33</u></b>	<b><u>68.82</u></b>




**CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR 30th SEPTEMBER 2020**

(Rs. in Lakhs)

	For the year ended 30th Sept. 2020	For the year ended 31st March 2020
	Audited	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax & Extra-Ordinary Items	11603.79	1004.66
<b>Adjustments for:</b>		
Depreciation	27.30	53.64
Interest Paid	15.24	33.42
Profit on sale of fixed assets	0.00	0.50
<b>Operating Profit before working capital changes</b>	<b>11646.33</b>	<b>1092.22</b>
<b>Adjustments for:</b>		
Inventories	(302.50)	92.21
Trade and other Receivables	(4198.62)	(210.55)
Trade Payables and Other Liabilities	3081.18	(28.80)
Cash generated from operations	10226.39	945.08
Income tax paid	(2910.86)	(241.04)
<b>Net Cash used/ available from Operating Activities (a)</b>	<b><u>7315.53</u></b>	<b><u>704.04</u></b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase / Sale of Fixed Assets	(94.33)	(53.51)
Acquisition of Investment	0.00	0.00
Increase/Decrease in Long term Loan and Advances	0.91	(10.44)
<b>Net Cash Used in Investing Activities (b)</b>	<b><u>(93.42)</u></b>	<b><u>(63.95)</u></b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in share capital	0.00	110.00
Preferential warrant account / Share Premium	0.00	447.49
Subsidy Received	15.00	0.00
Increase/ Decrease in bank borrowings	(55.43)	(202.77)
Proceeds from other borrowings	(34.45)	(64.13)
Interest Paid	(15.24)	(33.42)
Equity Dividend and Corporate Dividend Tax Paid	0.00	(176.19)
<b>Net Cash From Financing activities ©</b>	<b><u>(90.12)</u></b>	<b><u>80.98</u></b>
<b>Net Increase /Decrease in Cash &amp; Cash equivalents (A+B+C)</b>	<b>7131.99</b>	<b>721.07</b>
Cash & Cash equivalents as at 1st April opening balance	<b>938.31</b>	<b>217.23</b>
<b>Cash &amp; Cash equivalents as at 31st March closing balance</b>	<b>8070.30</b>	<b>938.30</b>

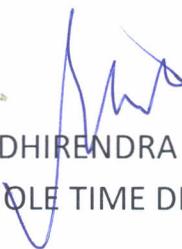


**NOTES ON STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER  
ENDED AND HALF-YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2020**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 5<sup>th</sup> November, 2020. The statutory auditors have expressed an unqualified review opinion.
2. The Company's Agrochemical Business is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern.
3. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time
4. All the figures of financials have been rounded off to nearest lakh in rupees.
5. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
6. The results of the company are available for investors at [www.kilpest.com](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com).

FOR AND ON BEHALF OF THE BOARD

PLACE: BHOPAL  
DATE: 05/11/2020

  
DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR



**NOTES ON CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF-YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2020**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 5<sup>th</sup> November, 2020. The statutory auditors have expressed an unqualified review opinion.
1. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time
2. The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
3. The summarized figures for M/s KILPEST INDIA LIMITED as a standalone entity are:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2020 (unaudited)	30/06/2020 (unaudited)	30/09/2019 (unaudited)	30/09/2020 (unaudited)	30/09/2019 (unaudited)	31/03/2020 (AUDITED)
Total Income (Rs Lakhs)	653.29	351.49	639.45	1004.78	878.54	1491.49
Profit Before Tax (Rs Lakhs)	140.13	21.56	47.15	161.69	49.14	61.39
Profit After Tax (Rs Lakhs)	113.17	17.41	44.41	130.58	46.02	61.39
Basic Earnings Per Share (Rs)	1.51	0.23	0.59	1.74	0.61	0.82

4. All the figures of financials have been rounded off to nearest lakh in rupees.

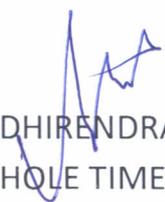


5. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
6. The Results of the Company are available for investors at [www.kilpest.com](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com)

FOR AND ON BEHALF OF THE BOARD



PLACE: BHOPAL  
DATE: 05/11/2020

  
DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR



# **BAHETI & CO.**

**CHARTERED ACCOUNTANTS**

**24, M.P. NAGAR ZONE II**

**BHOPAL 462011**

**2573141, 4251535**

## **Limited Review Report on Quarterly Unaudited Standalone Financial Results**

### **To the Board of Directors of Kilpest India Limited**

We have reviewed the accompanying statement of un-audited standalone financial results of M/s Kilpest India Ltd, 7-C Industrial Area, Govindpura, Bhopal for the quarter ended 30<sup>th</sup> September 2020 and year to date results for the period from 01<sup>st</sup> April 2020 to 30<sup>th</sup> September 2020, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, 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 thereunder and other accounting principles accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the Indian Accounting Standards and other recognized accounting policies and practices 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.

Place: Bhopal  
Date: 05/11/2020

For BAHETI & CO.  
(FRN 006287C)  
Chartered Accountants

  
(DEEPAK BAHETI)  
Partner



Membership No.075063

UDIN 20075063AAAANH9714



**BAHETI & CO.**  
**CHARTERED ACCOUNTANTS**  
24, M.P. NAGAR ZONE II  
BHOPAL 462011  
2763141, 4251535

**Limited Review Report on Quarterly Unaudited Consolidated Financial Results**

**To the Board of Directors of Kilpest India Limited**

We have reviewed the accompanying statement of un-audited Consolidated financial results of M/s Kilpest India Ltd, 7-C Industrial Area, Govindpura, Bhopal for the quarter ended 30<sup>th</sup> September 2020 and year to date results for the period from 01<sup>st</sup> April 2020 to 30<sup>th</sup> September 2020, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, 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 thereunder and other accounting principles accepted in India. Our responsibility is to issue a report on these consolidated financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the Indian Accounting Standards and other recognized accounting policies and practices 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.

For BAHETI & CO.  
(FRN 006287C)  
Chartered Accountants

  
(DEEPAK BAHETI)  
Partner



Place: Bhopal  
Date: 05/11/2020

Membership No.075063

UDIN 20075063AAAANI7408