



KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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

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CIN : L24211MP1972PLC001131

ANNEXURE IV

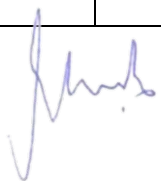
Name of the Company: Kilpest India Limited

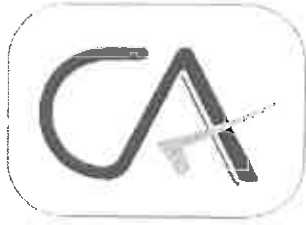
	As per Unaudited Half Yearly Results 30-09-2020	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	2020-2021		2018-19	2017-18
			2019-20	
Equity Paid up Capital	7,49,13,000	7,49,13,000	6,39,13,000	6,38,35,500
Reserves and surplus	14,74,73,814	13,29,15,746	9,35,09,109	9,24,07,550
Carry forward losses	-	-	-	-
Net Worth	22,23,86,814	20,78,28,746	15,74,22,109	15,62,43,050
Miscellaneous Expenditure		-	-	-
Secured Loans	1,50,33,434	2,05,76,459	4,05,18,988	3,49,41,501
Unsecured Loans	1,11,81,052	1,46,26,296	2,13,74,133	2,30,23,314
Fixed Assets	2,06,42,540	2,16,52,077	2,26,88,333	2,45,13,651
Income from Operations	7,66,33,938	13,51,16,942	12,08,74,260	15,77,18,636
Total Income	10,04,77,676	14,91,48,585	12,85,11,462	16,19,73,054
Total Expenditure	8,43,08,697	14,30,09,798	12,40,96,473	15,62,83,503
Profit before Tax	1,61,68,979	61,38,787	44,14,989	56,89,551
Profit after Tax	1,30,58,068	61,38,787	42,97,209	52,00,354
Cash profit	1,41,38,068	82,93,757	71,91,341	81,41,834
EPS	1.74	0.82	0.67	0.81
Book value	29.62	27.68	24.57	24.38



Consolidated financial details and capital evolution of the Kilpest India Limited for the previous 3 years as per the audited statement of Accounts:

	As per Unaudited Half Yearly Results 30-09-2020	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	2020-21	2019-20	2018-19	2017-18
Equity Paid up Capital	7,49,13,000	7,49,13,000	6,39,13,000	6,38,35,500
Reserves and surplus	100,95,05,167	24,62,10,256	16,11,26,703	12,00,13,531
Carry forward losses	-	-	-	-
Net Worth	108,44,18,167	32,11,23,256	22,50,39,703	18,38,49,031
Miscellaneous Expenditure	-	-	-	-
Secured Loans	1,50,33,434	2,05,76,459	4,05,18,988	3,49,41,501
Unsecured Loans	1,11,81,052	1,46,26,296	2,13,74,133	2,30,23,314
Fixed Assets	4,73,88,353	4,06,86,146	4,06,99,684	3,89,92,659
Income from Operations	165,16,57,577	28,87,45,670	23,27,67,405	23,42,23,130
Total Income	165,29,16,672	30,47,41,917	24,01,84,326	23,69,77,548
Total Expenditure	49,25,38,060	20,42,75,925	17,06,69,900	19,18,17,424
Profit before Tax	116,03,78,612	10,05,15,992	6,95,14,426	4,51,60,124
Profit after Tax	86,92,93,020	7,68,72,509	5,24,16,594	3,42,61,307
Cash profit	87,20,23,020	8,22,36,960	5,78,92,912	3,88,28,407
EPS	115.78	10.26	8.20	5.37
Book value	144.43	42.77	35.12	28.69



BAHETI & CO.

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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 30th September 2020 and year to date results for the period from 01st April 2020 to 30th 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



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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 30th September 2020 and year to date results for the period from 01st April 2020 to 30th 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.

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Place: Bhopal
Date: 05/11/2020

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


(DEEPAK BAHETI)
Partner

Membership No.075063

UDIN 20075063AAAANI7408

ANNEXURE IV

Name of the Company: 3B Blackbio Biotech India Limited
(Transferor Company)

	As per Audited Half Yearly Results 30-09-2020	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	2020-21	2019-20	2018-19	2017-18
Equity Paid up Capital	1,02,75,000	1,02,75,000	62,75,000	62,75,000
Reserves and surplus	101,66,71,914	16,04,36,961	7,73,40,297	3,62,86,136
Carry forward losses	-	-	-	-
Net Worth	102,69,46,914	17,07,11,961	8,36,15,297	4,25,61,136
Miscellaneous Expenditure	-	-	-	-
Secured Loans	-	-	-	-
Unsecured Loans	-	-	-	-
Fixed Assets	2,67,45,813	1,90,34,069	1,80,11,351	1,44,79,008
Income from Operations	157,50,23,639	15,36,28,728	12,51,60,224	8,38,18,693
Total Income	157,61,82,913	15,77,80,644	12,68,07,417	8,38,18,693
Total Expenditure	43,19,73,280	6,34,53,439	6,17,08,680	4,43,48,120
Profit before Tax	114,42,09,633	9,43,77,205	6,50,98,738	3,94,70,573
Profit after Tax	85,62,34,951	7,07,33,722	4,81,18,686	2,90,60,952
Cash profit	85,78,84,951	7,39,43,203	5,07,00,872	3,06,86,572
EPS	833.32	68.84	76.68	46.31
Book value	999.46	166.14	133.25	67.83

Audited financials of the latest half year ended and quarter ended as on 30-09-2020 with Limited Review Report of the auditor.

3B BLACKBIO BIOTECH INDIA LIMITED

[Signature]
Director



3B BlackBio Biotech India Ltd

(An ISO 13485 : 2016 Certified Company) CIN : U24232MP2010PTC024717

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R.C . BAHETI & CO.
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Independent Auditors Report on Half Year Ended Results of 3B BlackBio Biotech India Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
3B BlackBio Biotech India Limited ,
Bhopal

We have audited the accompanying financial results of 3B BlackBio Biotech India Limited (hereinafter referred to as the "Company") for the half year ended 30th Sept 2020, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 30th Sept 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report .We are independent of the company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the 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 on the financial results.



Managements Responsibility for the Financial Results

The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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



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- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 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.

Other Matters

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.



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- b) In our opinion proper books of accounts as required by the law have been kept by the company so far as it appears from our examinations.
- c) The financial results dealt with by this report are in agreement with books of account.

For R.C. BAHETI & CO.
Chartered Accountants

Ranjan Baheti

(RANJAN BAHETI)
Partner



Place: Bhopal
Date: 13/02/2021

Membership No: 400993
21400993AAAAAU3372