



ANNUAL REPORT 2026



EXPERTS IN MOLECULAR DIAGNOSTICS



3B BlackBio Dx Ltd.

An ISO 13485:2016 Certified Company



3B BlackBio Dx Ltd.

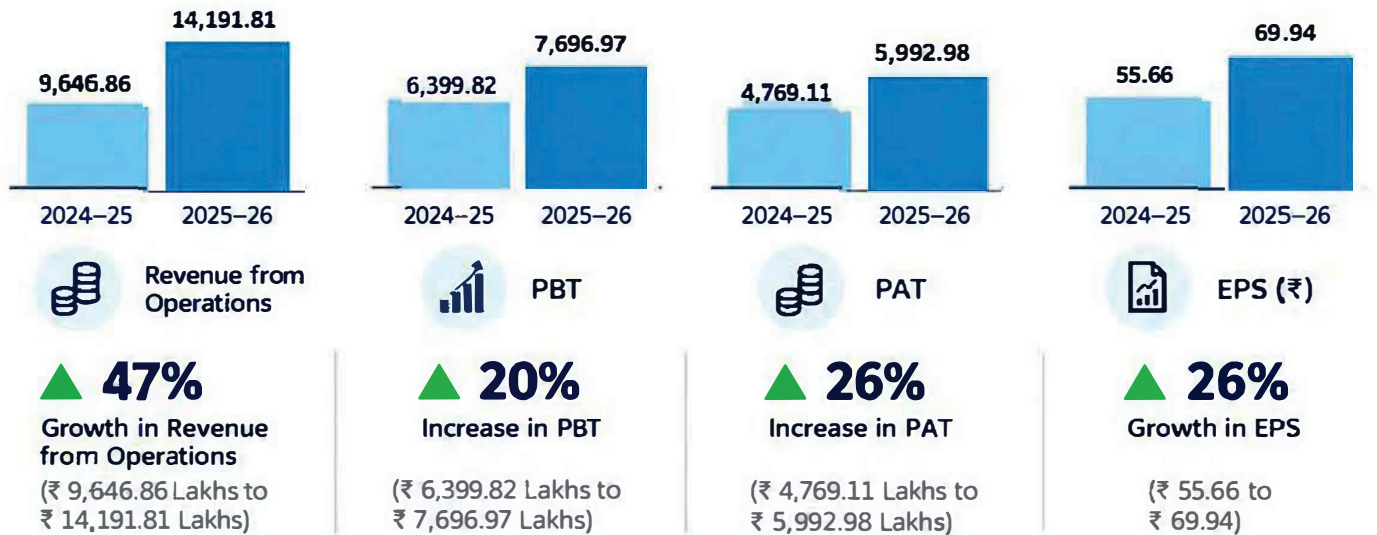
An ISO 13485:2016 Certified Company

Performance Highlights FY 2025 - 26

Building a stronger, more resilient business for a healthier tomorrow.

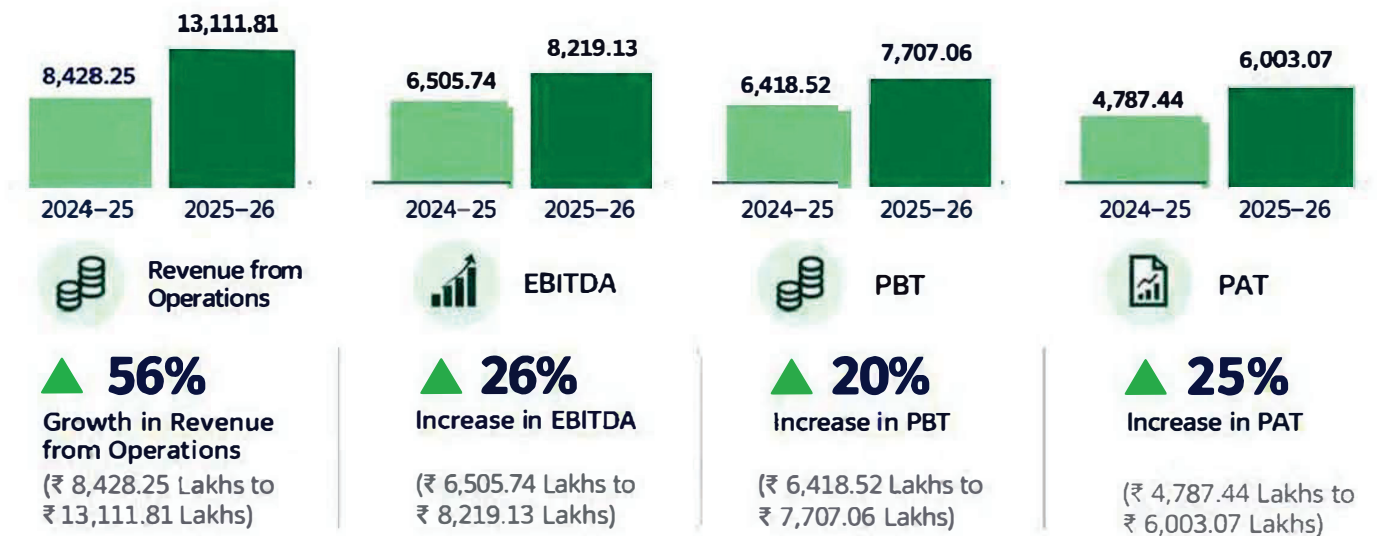
Consolidated Business

(₹ in Lakhs)



Diagnostics Business

(₹ in Lakhs)

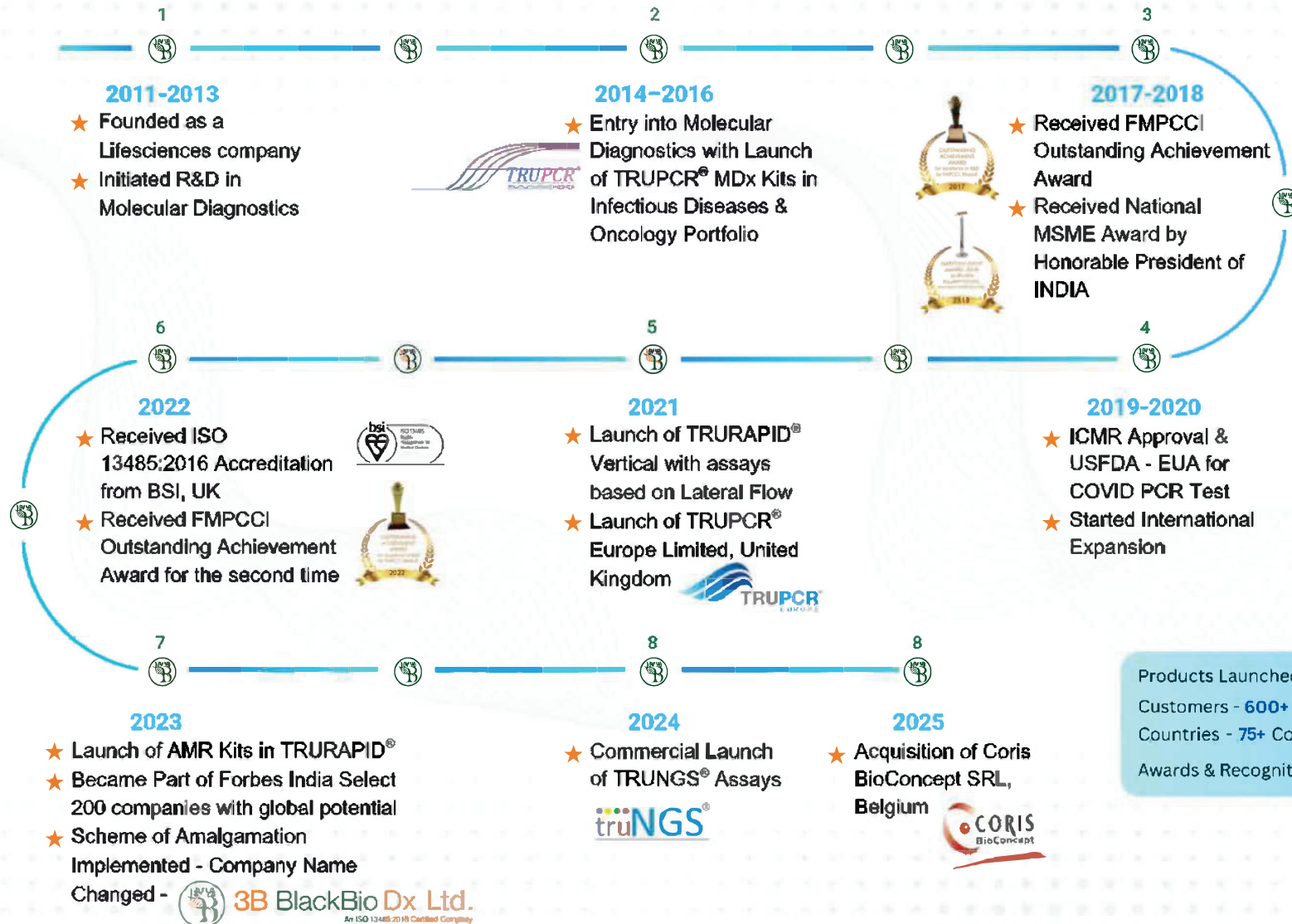


Note: Figures are on a consolidated basis and rounded to two decimal places.

* In above numbers, CORIS sales of INR 3,591.19 Lakh is included.

** In above numbers, CORIS profit of INR 876.17 Lakh is included

JOURNEY AT A GLANCE



Products Launched - **120+** Products
 Customers - **600+** Customers
 Countries - **75+** Countries
 Awards & Recognitions - **5**

Message from the Chairman

Dear Shareholders,

The past year, the global environment has remained uncertain. Geopolitical tensions in the Middle East have persisted through the year, with consequences for regional stability, shipping routes, and the cost and reliability of supply chains serving our markets. Yet, healthcare and diagnostics have continued to remain strong, with molecular testing becoming an even more important part of patient care.

I am proud to share that our company has made significant strides in strengthening its leadership in molecular diagnostics. TRUPCR® portfolio has further deepened its presence across more than 70 countries, spanning the UK, Europe, the Middle East, APAC, LATAM, and Africa. This growth has been achieved through strong collaborations with channel partners and with direct customers, enabling us to deliver reliable diagnostic solutions in markets with diverse regulatory requirements. Our recent entry into the Southeast Asian market is a testament to our expanding footprint and the trust that laboratories and clinicians place in our brand.

A special mention must be made of our UK subsidiary, TRUPCR® Europe Limited, which has delivered another year of commendable performance. By building close relationships with European customers, ensuring timely supplies, and providing high-quality technical support, the subsidiary has significantly contributed to strengthening our presence in one of the most competitive diagnostic markets. This foundation will play a pivotal role as we continue to expand further in Europe.

A defining focus of the year has been the integration of Coris BioConcept SRL, Belgium a pioneering company known for its innovative rapid diagnostic solutions acquired during the previous year. By integrating Coris's proven lateral flow strengths with our strong molecular diagnostics portfolio, we are now uniquely positioned to offer comprehensive workflows spanning PCR, rapid antigen, and next-generation diagnostics. The synergy realised through this acquisition continues to broaden our product range and accelerate our access to European and global markets.

The Board of Directors have proposed a dividend of ₹5/- per equity share of ₹10/- face value, pending shareholder approval at the forthcoming Annual General Meeting.

Looking forward, we remain committed to expanding our reach, building new products, and securing regulatory approvals in key markets. As always, our success has been made possible through the dedication of our employees, the trust of our customers, and the strong support of our shareholders.

On behalf of the Board, I extend my deepest gratitude to all stakeholders who continue to believe in our journey and wish them continued success in their endeavors.

JAI HIND

Dhirendra Dubey
Chairman & Managing Director

3B BLACKBIO DX LIMITED
(Formerly, Kilpest India Limited)
BHOPAL

CIN: L24211MP1972PLC001131

FIFTY FOURTH ANNUAL REPORT AND ACCOUNTS 2025-26

BOARD OF DIRECTORS	:	MR. DHIRENDRA DUBEY (CHAIRMAN & MANAGING DIRECTOR)	
		MR. N.K. DUBEY (WHOLE-TIME DIRECTOR)	
		SMT. MITHLA DUBEY (DIRECTOR)	
		MR. ABDUL MOIN KHAN MR. HARIHAR PRASAD THAPAK MR. VIVEK SAIHGAL	} INDEPENDENT DIRECTORS
COMPANY SECRETARY	:	MRS. NAVNEET KAUR	
BANKERS	:	STATE BANK OF INDIA SME BRANCH, GOVINDPURA, BHOPAL.	
STATUTORY AUDITOR	:	M/S. BAHETI & CO. CHARTERED ACCOUNTANTS BHOPAL.	
COST AUDITOR	:	M/S. SANJAY KASLIWAL & ASSOCIATES COST ACCOUNTANTS BHOPAL.	
INTERNAL AUDITOR	:	M/S. ALI JAIN & SHARMA CHARTERED ACCOUNTANTS BHOPAL.	
SECRETARIAL AUDITOR	:	M/S. P.K. RAI & ASSOCIATES PRACTICING COMPANY SECRETARY BHOPAL.	
REGISTERED OFFICE	:	7-C, INDUSTRIAL AREA, GOVINDPURA BHOPAL – 462 023	
LUCKNOW SALES DEPOT	:	D-1207, HIMALAYA MARG INDIRA NAGAR, LUCKNOW	
RAIPUR SALES DEPOT	:	71/12, GURUTEG BAHADUR NAGAR OPP. NAYA GURUDWARA, RAVIGRAM, RAIPUR	
REGISTRAR & TRANSFER AGENT	:	M/S. ADROIT CORPORATE SERVICES PVT. LTD. 19/20, JAFFERBHOY INDUSTRIAL ESTATE 1ST FLOOR, MAKWANA ROAD MAROL NAKA, ANDHERI (E), MUMBAI – 400 059	

Key Details at a Glance
54th Annual General Meeting
Tuesday, 29th September 2026 at 11:30 A.M. (IST)
Through Video Conference / Other Audio Visual Means

S. No.	Particulars	Details
1.	Participation through VC / OAVM	The 54 th AGM can be attended / live proceedings can be viewed at https://www.evotingindia.com by following the instructions provided in the Notes to the Notice. Facility of joining the AGM shall open at 11:00 A.M. (IST).
2	Technical Assistance for VC Participation	Contact CDSL at helpdesk.evoting@cdslindia.com / 1800 21 09911 or send a request to Mr. Rakesh Dalvi, CDSL
3	Submission of Questions / Queries before AGM	Questions with regard to the financial statements or any other matter to be placed at the 54 th AGM can be submitted from registered E-mail address before 22 nd September 2026, mentioning Shareholder's Name, Demat Account Number / Folio Number, E-mail Address, Mobile Number at cs@kilpest.com (Company E-mail Address).
4	Cut-off Date for Remote e-Voting Period	Tuesday, 22 nd September 2026
5	Remote e-Voting Period	Saturday, 26 th September 2026 at 9.00 A.M. (IST) and ends on Monday, 28 th September 2026 at 5.00 P.M. (IST)
6	Speaker Pre-Registration	Atleast 7 days prior to the AGM (i.e., 22 nd September 2026) mentioning Shareholder's Name, Demat Account Number / Folio Number, E-mail Address, Mobile Number at cs@kilpest.com (Company E-Mail Address).
7	Dividend Details	Rate: 50% i.e., ₹5/- per equity share of ₹10/- each Record Date: Tuesday, 22 nd September 2026 Payment date: On or after Monday, 5 th October 2026
8	TDS on Dividend and Submission of Forms	The detailed process is available on the website of the Company at: https://www.kilpest.com/investor.html
9	Registration of E-mail Address to Receive Credentials for Remote e-Voting and Notice of the 54 th AGM	Member, whose e-mail address is not registered with the Company / RTA or with their respective DPs and who wish to receive the credentials for remote e-Voting along with the Notice of the 54 th AGM and the Annual Report 2025-26 can get their e-mail address registered by sending a request to the Company at cs@kilpest.com on or before 5.00 P.M. (IST) on Tuesday, 22 nd September 2026.

3B BLACKBIO DX LIMITED
(FORMERLY, KILPEST INDIA LIMITED)

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the FIFTY-FOURTH (54th) ANNUAL GENERAL MEETING of the members of 3B BLACKBIO DX LIMITED (Formerly, KILPEST INDIA LIMITED) will be held on Tuesday, 29th September 2026 at 11:30 A.M. (IST) through Video Conferencing ('VC') or other audio visual means ('OAVM') facility to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended 31st March 2026 together with the Report of the Board of Directors and the Auditors thereon; and to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended 31st March 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted".

2. To receive, consider and adopt the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March 2026 along with the Auditors Report thereon and to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March 2026 and the report of Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

3. To declare Final Dividend of 50% i.e., ₹5/- (Rupees Five only) Per equity share, for the financial year ended 31st March 2026 and, in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the recommendation made by the Board of Directors, final dividend for the financial year ended 31st March 2026, at the rate of ₹5/- (Rupees Five only) Per equity share, on the paid up equity share capital of the company, be and is hereby declared out of the current profits of the company, and the same be paid subject to the approval of the members to those shareholders whose names appear on the register of members as on the date of Book Closing."

SPECIAL BUSINESS:

4. To appoint a Director in place of Mrs. Mithla Dubey (DIN: 03597415) who retires by rotation and being eligible, offers herself for re-appointment and, in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the Rules made thereunder, Regulation 17(1A) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Articles of Association of the Company, including any statutory modification(s) or re-enactment(s) thereof, consent of the Members of the Company be and is hereby accorded by way of Special Resolution for the re-appointment of Mrs. Mithla Dubey (DIN: 03597415), a Non-Executive Director liable to retire by rotation, who retires by rotation at this Annual General Meeting and, being eligible, has offered herself for re-

appointment, and who has attained the age of seventy-nine (79) years, to continue to hold office as a Non-Executive Director of the Company, liable to retire by rotation.

“RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, proper, or desirable to give effect to this resolution.”

5. Ratification of Remuneration of the Cost Auditors.

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] read with the Companies (Audit and Auditors) Rules, 2014 and the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, approval of the members be and is hereby accorded for ratification of remuneration of ₹50,000/- (Rupees Fifty Thousand only) payable to Sanjay Kasliwal & Associates, Cost Accountants (Firm Registration No. 100888), who are appointed by the Board of Directors of the Company on the recommendation of the Audit Committee, as Cost Auditors of the Company to conduct audit of the cost records maintained by the Company for the financial year ending 31st March 2027.

“RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof), be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

BY ORDER OF THE BOARD OF DIRECTORS
FOR 3B BLACKBIO DX LIMITED

NAVNEET KAUR
COMPANY SECRETARY
Membership No.:29130

Place: Bhopal
Dated: 13th August 2026
Registered Office:
7-C, Industrial Area,
Govindpura, Bhopal-462 023.
CIN: L24211MP1972PLC001131
Ph: 91-755-2586536 / 2586537
Website: www.kilpest.com
Email: kilpestbpl@yahoo.co.in / dkdakilpest@yahoo.co.in

NOTES

1. The Ministry of Corporate Affairs ('MCA') has, vide its Circulars dated 8th April 2020, 13th April 2020, 5th May 2020, along with subsequent circulars issued in this regard and the latest dated 22nd September 2025 (collectively referred to as 'MCA Circulars'), permitted the holding of the Annual General Meeting ('AGM') through Video Conferencing ('VC') facility/Other Audio Visual Means ('OAVM') without the physical presence of the Members at a common venue. In compliance with the applicable provisions of the Companies Act, 2013 ("the Act") and the MCA Circulars, the 54th AGM of the Company is being held through VC/OAVM facility on Tuesday, 29th September 2026 at 11:30 A.M. (IST). The proceedings of the 54th AGM shall be deemed to be conducted at the Registered Office of the Company.
2. In terms of the MCA Circulars, physical attendance of members has been dispensed with and, therefore, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by members under Section 105 of the Act will not be available for the 54th AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the members may be appointed through Board Resolution/ Power of Attorney/ Authority Letter, etc., for participation in the 54th AGM through VC/ OAVM facility, e-Voting during the AGM and voting through remote e-Voting. Since, the AGM is being held through VC/ OAVM facility, the Route Map to the venue is not annexed in this Notice.
3. An Explanatory Statement pursuant to Section 102 of the Act, setting out material facts in respect of Special Business is annexed to this Notice of the meeting. The relevant details, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and Secretarial Standard- 2 on General Meetings issued by the Institute of Company Secretaries of India ('ICSI') in respect of the Directors seeking appointment/re-appointment at the AGM are also annexed to this Notice. Requisite declarations have been received from Directors seeking appointment/re-appointment.
4. The Members can join the AGM in the VC/OAVM mode 30 minutes before and up to 15 minutes after the scheduled time of the commencement of the Meeting by following the procedure mentioned in this Notice. The Members will be able to view the live proceedings by logging into the Central Depository Services India Limited ('CDSL') e-Voting website at www.evotingindia.com. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 Members on a first come first served basis as per the MCA Circulars.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
6. Institutional Investors, who are members of the Company, are encouraged to attend and vote at the 54th AGM of the Company through VC/OAVM facility
7. Institutional/Corporate Members are requested to send a duly certified copy of its Board or governing body Resolution/authorization etc. pursuant to Section 113 of the Act, authorizing their representative to attend the 54th AGM through VC/OAVM on their behalf or to vote during the 54th AGM or to vote through remote e-voting. The said Resolution/Authorization shall be sent to the company by e-mail at cs@kilpest.com.
8. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on cut-off date will be entitled to vote during the AGM.
9. The Statement of Profit and Loss for the financial year ended 31st March 2026, the Balance Sheet as at that date, the Auditors' Report, the Directors' Report, Register of Directors and Key managerial Personnel and their shareholding, Register of Contracts or Arrangements in which Directors are interested and all other

documents mentioned in this notice (if any), are available for inspection by Members at the Registered Office of the Company between 1:00 P.M. to 3:00 P.M. on working days up to the date of this AGM and shall also be kept open electronically during the AGM. Members who wish to inspect such documents can send their requests to the Company at cs@kilpest.com by mentioning their name and Folio number/DP ID and Client ID. Members may also visit the Company's website <https://www.kilpest.com/investor.html> for viewing various financial information including the quarterly results and annual report of the Company.

10. In line with the MCA Circulars and SEBI Listing Regulations, Notice of the 54th Annual General Meeting along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories Participants, unless any Member has requested for a physical copy of the same. The Company shall send a physical copy of the Annual Report 2025-26 to those Members who request the same at cs@kilpest.com mentioning their Folio No. / DP ID and Client ID. The Members may note that the Notice convening the 54th AGM and Annual Report 2025-26 will also be available on the Company's website at www.kilpest.com under 'Investor Info' section and may also be accessed on the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com. Members can attend and participate in the Annual General Meeting through VC/OAVM facility only.

Additionally, in accordance with Regulation 36(1) (b) of the SEBI Listing Regulations, the Company is also sending a physical letter to members whose e-mail address is not registered with Company/ Depository Participant/RTA providing a web-link for accessing the Annual Report 2025-26.

11. SEBI has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. The SEBI vide Circular no. SEBI/HO/OIAE/ OIAE_IAD-1/P/ CIR/2023/131 dated 31st July 2023 has specified that a shareholder shall first take up his/her/their grievance with the listed entity by lodging a complaint directly with the concerned listed entity and if the grievance is not redressed satisfactorily, the shareholder may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal in accordance with the process laid out therein. Only after exhausting all available options for resolution of the grievance, if the shareholder is not satisfied with the outcome, he/she/they can initiate dispute resolution through the ODR Portal, the investors can initiate dispute resolution through the ODR Portal (<https://smartodr.in/login>). Shareholders are requested to take note of the same.

12. If the dividend, as recommended by the Board of Directors is approved at the AGM, will be paid subject to deduction of income tax at source ('TDS'), as applicable, payment of such dividend will be made on or after Monday, 5th October 2026 as under:

- a. To all the beneficial owners in respect of shares held in dematerialized form as per the data made available by the NSDL and CDSL as on the close of business hours on Tuesday, 22nd September 2026;
- b. To all Members in respect of shares held in physical form whose names appear on the Company's Register of Members after giving effect to all valid transmission or transposition requests lodged with the Company or the RTA as of close of business hours on Tuesday, 22nd September 2026.

13. Dividend income is taxable in the hands of the Shareholders and the Company is required to deduct TDS from dividend paid to the Members at rates prescribed in the Income Tax Act, 2025 ('the IT Act'). In general, to enable compliance with TDS requirements, Members are requested to complete and/or update their Residential Status, valid PAN linked to Aadhar, Category as per the IT Act with their DPs or, in case shares are held in physical form, with the Company /RTA, Adroit Corporate Services Pvt. Ltd, 19/20, Jafferbhoy Industrial Estate, 1st Floor, Makwana Road, Marol Naka, Andheri (E), Mumbai – 400 059, Registrar and Transfer Agent ('Registrar' or 'RTA' or 'Adroit') by sending documents through email by Saturday, 12th September 2026. The detailed process is available on the website of the Company at www.kilpest.com.

Category of Shareholder	Document(s) to be submitted / Uploaded
Resident individual shareholders with PAN* and whose income does not exceed maximum amount not chargeable to tax or who is not liable to pay income tax	Form 121 (erstwhile Form No. 15G or Form No. 15H)
Non-resident shareholders [including Foreign Portfolio Investors (FPIs)] who can avail beneficial rates under tax treaty between India and their country of tax residence	i. No Permanent Establishment Declaration ii. Beneficial Ownership Declaration iii. Tax Residency Certificate iv. Copy of electronically filed Form 41 (erstwhile Form 10F) v. Any other document which may be required

**If PAN is not correct/invalid/inoperative/not linked to Aadhar then tax will be deducted at higher rates and credit of TDS will not be available. [Section 397 of the Income Tax Act, 2025]*

14. The SEBI through various Circulars and the Master Circular for Registrars to an issue and Share Transfer Agents mandated Shareholders holding securities in physical mode to record PAN, Address with PIN code, Mobile Number, Bank Account details, Specimen Signature and choice of Nomination with their respective Folios. While updating Email ID is optional, the security holders are requested to register the email id also to avail online services.

Further, the aforesaid SEBI Circulars also mandates that dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made upon folio being KYC compliant i.e. the PAN, contact details including mobile no., bank account details and specimen signature are registered with the RTA/Company.

The forms for updation of PAN, KYC, Bank details and Nomination viz. Forms ISR-1, ISR-2, ISR-3, ISR-4, ISR-5, SH-13 and SH-14 are available on our website at <https://www.kilpest.com/investor.html> and the website of the Registrar and Share Transfer Agent of the Company at <https://www.adroitcorporate.com/RandTServices.aspx>.

In view of the above, we urge Members holding shares in physical form to submit the required forms duly filled up and signed, along with the supporting documents at the earliest to the Company/RTA.

A communication has been sent by the Company to all the Members holding shares of the Company in physical form for furnishing their PAN, KYC, and Nomination details. Members holding shares of the Company in physical form are requested to go through the requirements on the website of the Company at <https://www.kilpest.com> to furnish the abovementioned details to the Registrar and Share Transfer Agents of the Company i.e., Adroit Corporate Services Private Limited.

Further, Members who hold shares in dematerialised form and wish to update their PAN, KYC, Bank details and Nomination, are requested to contact their respective DPs.

Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/ mobile nos, PAN, mandates, nomination, power of attorney, bank details, bank account number, MICR code, IFSC, etc. to RTA for shares held in physical form and to their respective DPs for shares held in electronic form.

15. Members are also requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, mobile number, PAN, registration of nomination, power of attorney registration, bank mandate details, etc., to their DPs in case the shares are held in electronic form and to the Registrar at info@adroitcorporate.com in case the shares are held in physical form, quoting their folio number. Changes intimated to the DP will then be automatically reflected in the Company's records.

16. In accordance with Regulation 40 of the SEBI Listing Regulations, as amended, the Company and its RTA has stopped accepting any fresh transfer requests for securities held in physical form. Members holding shares of the Company in physical form are requested to kindly get their shares converted into demat form to get inherent benefits of dematerialization.

The Members may please note that the SEBI vide its various notifications/circulars has mandated listed companies to issue securities in dematerialized form only while processing any service requests viz. issue of duplicate securities certificate; claim from Unclaimed Suspense Account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4 / ISR-5, the format of which is available on the Company's website and on the website of the RTA. It may be noted that any service request can be processed only after the folio is KYC Compliant.

Further, the SEBI vide its circular dated 30th January 2026, in order to further facilitate the investors to get rightful access to their securities, has decided to open another special window for transfer and dematerialization of physical securities which were sold/purchased prior to 1st April 2019 but rejected / returned / not attended to due to deficiency in documents / process / or otherwise. The special window shall also be available for such transfer requests which were submitted earlier and were rejected/returned/ not attended due to deficiency in the documents/process/or otherwise. This special window is open for a period of one year from 5th February 2026 to 4th February 2027. During this period, the securities that are re-lodged for transfer (including those requests that are pending with the listed company / RTA, as on date) shall be issued only in demat mode with a mandatory lock-in period of one year. Due process shall be followed for such transfer-cum-demat requests.

17. Nomination facility: As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form SH-13. If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or Form SH-14 as the case may be. The format of above said Forms are available on the Company's website and on the website of the RTA of the Company. . Members are requested to submit the requisite form to their DPs in case the shares are held in electronic form and to the Registrar in case the shares are held in physical form, quoting their folio no.

18. Members may contact our RTA at info@adroitcorporate.com for any assistance relating to the shares of the Company.

19. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company/RTA of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DPs and holdings should be verified from time to time.

20. Process for registering e-mail addresses to receive the credentials for remote e-Voting along with this Notice:

Member, whose e-mail address is not registered with the Company/RTA or with their respective DPs and who wish to receive the credentials for remote e-Voting along with the Notice of the 54th AGM and the Annual Report 2025-26 can get their e-mail address registered by sending a request to the Company at cs@kilpest.com on or before 5.00 P.M. (IST) on Saturday, 19th September 2026.

Registration of e-mail address permanently with Company/DP:

To support the Green initiative, Members are requested to register their e-mail addresses with their concerned DPs, in respect of electronic holding and with RTA, in respect of physical holding. Further, those Members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated/updated with their DPs/RTA for all future communications.

21. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Secretarial Standard-2 on General Meetings issued by ICSI, and Regulation 44 of the SEBI Listing Regulations, as amended from time to time, read with the MCA Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted as mentioned in the Notice of the AGM. The detailed instructions for e-voting are given as a separate attachment to this Notice. Members who have cast their vote by remote e-voting prior to the fifty fourth Annual General Meeting may also participate in the AGM through VC/OAVM but shall not be entitled to cast their vote again. Only those Members, who will be present in the AGM through VC/OAVM and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system in the AGM by following the same procedure as in the remote e-voting. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a Member using remote e-Voting before the Meeting as well as remote e-Voting during the AGM will be provided by CDSL.

22. Members holding shares in dematerialized mode are requested to intimate all changes pertaining to their name, address, bank details, ECS mandate, nomination, power of attorney, email ID, etc. to their Depository Participants (DPs) only and not to the Company or its RTA. The said intimation will be automatically reflected in the Company's records.

23. Members of the Company holding shares either in physical form or in electronic form as on the cut-off date of Tuesday, 22nd September 2026, may cast their vote by remote e-Voting. A person who is not a Member as on the cut-off date should treat this Notice for information purpose only. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-Voting before the AGM as well as during the AGM. Any non-individual shareholder or shareholder holding securities in physical mode that acquires shares of the Company and becomes a Member of the Company after the dispatch of the Notice and holding shares as on the cut-off date i.e., Tuesday, 22nd September 2026, may obtain the User ID and Password by sending a request at helpdesk.evoting@cdslindia.com.

However, if the Member is already registered with CDSL for remote e-Voting then the existing User ID and Password can be used for casting the vote.

Individual shareholders holding securities in demat mode, which acquire shares of the Company and become a Member of the Company after dispatch of the Notice and holding shares as of the cut-off date i.e. Tuesday, 22nd September 2026, may follow the login process mentioned below.

24. Members of the Company holding shares either in physical form or in electronic form as on the cut-off date of Tuesday, 22nd September 2026, may cast their vote by remote e-Voting. The remote e-Voting period commences on Saturday, 26th September 2026 at 9.00 a.m. (IST) and ends on Monday, 28th September 2026 at 5.00 P.M. (IST). The remote e-Voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently. The voting rights of the Members (for voting through remote e-Voting before/during the AGM) shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date of Tuesday, 22nd September 2026.

25. Members will be provided with the facility for voting through remote e-Voting during the proceedings at the AGM and Members participating at the AGM, who have not already cast their vote by remote e-Voting, will be eligible to exercise their right to vote at the end of discussion on such resolution(s) upon announcement by the Chairman. Members who have cast their vote on resolution(s) by remote e-Voting prior to the AGM will also be eligible to participate at the AGM but shall not be entitled to cast their vote on such resolution(s) again.

26. The remote e-Voting module during the AGM shall be disabled by CDSL for voting 15 minutes after the conclusion of the Meeting.

27. The Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, 23rd September 2026 to Tuesday, 29th September 2026 (both days inclusive) for the purpose of determining the shareholders entitled to the Dividend as recommended by the Board of Directors for the year ended 31st March 2026.

28. The record date for e-voting and dividend payout is, Tuesday, 22nd September 2026.

29. The Chairman shall, at the AGM, at the end of discussion on the Resolutions on which voting is to be held, allow voting, by use of remote e-Voting system for all those Members who are present during the AGM through VC/OAVM but have not cast their votes by availing the remote e-Voting facility. The remote e-Voting module during the AGM shall be disabled by CDSL for voting 15 minutes after the conclusion of the Meeting.

30. Mr. PRAVEEN KUMAR RAI (Membership No. 6313/CP No. 3779) of P.K. Rai & Associates, Practicing Company Secretary has been appointed as the Scrutinizer for providing facility to the Members of the Company to scrutinize remote e-voting process as well as voting during the AGM in a fair and transparent manner.

31. The Scrutinizer will submit his report to the Chairman or to any other person authorized by the Chairman after the completion of the scrutiny of the e-Voting (votes cast during the AGM and votes cast through remote e-Voting), within the time stipulated under the applicable laws. The results declared along with the Scrutinizer's report shall be communicated to the Stock Exchanges on which the Company's shares are listed, CDSL and RTA and will also be displayed on the Company's website at <https://www.kilpest.com/investor.html>

32. Transfer to Investor Education and Protection Fund:

a) Transfer of unclaimed dividend

i) Pursuant to the provisions of Section 124 of the Act, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('IEPF Rules') including any statutory modification(s) or re-enactment(s) thereof for the time being in force, dividend for the financial year ended 31st March 2019 and onwards, which remains unpaid or unclaimed for a period of seven (7) years from the date of its transfer to the unpaid dividend account of the Company would be transferred to IEPF within a period of 30 days after expiry of the 7 year period.

ii) Members whose Dividend remains unclaimed/unpaid for the above years are advised to submit their claim to the Company's RTA at their address, quoting their folio number/DP ID and Client ID.

iii) Members are informed that the unclaimed dividend for the financial year 31st March 2019 shall be transferred to the IEPF within a period of 30 days from the due date of transfer. The reminder letters have already been sent separately to all such Members at their registered address in this regard.

iv) Further, Members who have not encashed/claimed their dividends in the last seven (7) consecutive years from 2018-19 are being notified to claim the same before the cut-off date as mentioned in the reminder letter. In case valid claim is not received by that date, the Company will proceed to transfer the respective shares to the IEPF Authority in terms of the IEPF Rules.

b) Transfer of shares to IEPF

In terms of Section 124 of the Companies Act, 2013, shares on which dividend remains unpaid or unclaimed for a period of seven consecutive years or more shall be credited to the Demat Account of Investor Education and Protection Fund Authority (IEPFA). Upon transfer of such shares, all benefits, if any, accruing on such shares shall also be credited to such Demat Account and the voting rights on such shares shall remain frozen till the rightful owner claims the shares.

Adhering to the various requirements set out in the IEPF Rules, as amended, the Company has, during financial year 2025-26, transferred to the IEPF Authority all shares for the Financial Year 2017-18 in respect of which dividend had remained unpaid or unclaimed for seven consecutive years or more. The said details have also been uploaded on the website of the IEPF Authority.

c) Claim from IEPF Authority

Members may note that shares as well as unclaimed dividends transferred to IEPF Authority can be claimed back. Concerned Members are advised to visit the IEPF website www.iepf.gov.in or contact the RTA for lodging claim for refund of shares and / or dividend from the IEPF Authority.

d) Details of unclaimed dividend on the website

Pursuant to provisions of Investor Education and Protection Fund (Uploading of Information regarding unpaid and unclaimed amounts lying with Companies) Rules, 2012, the Company has uploaded details of unpaid and unclaimed dividends lying with the Company on the website of the Company

Details of unpaid and unclaimed dividends up to 31st March 2025 are uploaded on the website of the IEPF Authority.

33. Members desirous of obtaining any information concerning Accounts and Operations of the Company are requested to address their questions in writing to the Company at least 7 days before the date of the Meeting at its email -id cs@kilpest.com so that the information required may be made available at the Meeting.

34. The address of the registered office of the Company is as detailed hereunder:

7-C, Industrial Area,
Govindpura, Bhopal-462 023.
CIN: L24211MP1972PLC001131
Ph: 91-755-2586536 / 2586537
Website: www.kilpest.com
Email: kilpestbpl@yahoo.co.in / dkdkilpest@yahoo.co.in

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated 8th April 2020, Circular No.17/2020 dated 13th April 2020 and Circular No. 20/2020 dated 05th May 2020. The forthcoming AGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated 8th April 2020, 13th April 2020 and 05th May 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
3. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated 08th April 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated 13th April 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.kilpest.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e., BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated 8th April 2020 and MCA Circular No. 17/2020 dated 13th April 2020 and MCA Circular No. 20/2020 dated 05th May 2020.
8. In continuation to this Ministry's General Circular No. 20/2020 dated 05th May 2020, General Circular No. 02/2022 dated 05th May 2022, General Circular No. 10/2022 dated 28th December 2022, General circular No. 09/2023 dated 25th September 2023 and General circular No. 09/2024 dated 19th September 2024 and after due examination, it has been decided to allow companies to conduct their AGMs through VC or OAVM till further orders, in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05th May 2020.

THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Saturday, 26th September 2026 and ends on Monday, 28th September 2026. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 22nd September 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09th December 2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" "Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (v) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.
- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on "Shareholders" module.
 - 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
 - 4) Next enter the Image Verification as displayed and Click on Login.

- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant 3B BLACKBIO DX LIMITED on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cs@kilpest.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting (i.e. 22nd September 2026) mentioning their name, demat account number/folio number, email id, mobile number at cs@kilpest.com (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting 22nd September 2026) mentioning their name, demat account number/folio number, email id, mobile number at cs@kilpest.com (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@kilpest.com/ info@adroitcorporate.com Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Assistant Vice President, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

Explanatory statement pursuant to Section 102 of the Companies Act, 2013

Pursuant to section 102 of the Companies Act, 2013 ('the Act'), the following Explanatory Statement sets out all material facts relating to the business mentioned under items Nos. 4 to 5

Item No. 4

Mrs. Mithla Dubey (DIN: 03597415), is a Non-Executive Director, Promoter and Woman Director of the Company aged 79 years, liable to retire by rotation at the ensuing Annual General Meeting pursuant to Section 152 of the Companies Act, 2013. Being eligible, she has offered herself for re-appointment.

Pursuant to Regulation 17(1A) of SEBI (LODR) Regulations, 2015, no listed company shall appoint or continue the directorship of a Non-Executive Director who has attained the age of 75 years unless approved by Members by way of a Special Resolution.

The Board is of the opinion that Mrs. Mithla Dubey's rich and diverse experience is a valuable asset to the Company which adds value and enriched point of view during Board discussions and decision making. She is also a person of integrity who possesses required expertise and her association as Non-Executive Director will be beneficial to the Company.

Mrs. Mithla Dubey (DIN: 03597415) is above seventy-five (75) years of age, hence approval by way of Special Resolution is placed before the shareholders. She has been effectively performing her duties and providing valuable guidance to the Company in key strategic matters from time to time.

The Nomination and Remuneration Committee and the Board of Directors have, therefore, recommended the re-appointment of Mrs. Mithla Dubey's as a Non-Executive Director of the Company, liable to retire by rotation.

Save and except Mr. Dharendra Dubey and Mr. Nikhil Kuber Dubey, None of the Directors, Key Managerial Personnel and relatives thereof are concerned or interested, in the resolution.

The Board recommends the special resolution as set out at Item No. 4 of the Notice for approval by the shareholders.

Item No. 5

Pursuant to the provisions of Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, as amended, the Company is required to have the audit of its cost records conducted by a Cost Accountant in practice. Further, in accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be ratified by the Members of the Company.

The Board of Directors, on the recommendation of the Audit Committee, has approved the appointment of Sanjay Kasliwal & Associates, Cost Accountants and Social Auditor (Firm Registration No. 100888), as the Cost Auditors of the Company to conduct audit of the cost records of the Company for the financial year ending 31st March 2027 at a remuneration of ₹50,000/- (Rupees Fifty Thousand only).

Accordingly, consent of the Members is sought by way of an Ordinary Resolution as set out at Item No. 5 of the accompanying Notice for ratification of the remuneration amounting to ₹50,000/- (Rupees Fifty Thousand only) payable to the Cost Auditors for the financial year ending 31st March 2027.

The Board recommends the Ordinary Resolution set out at Item No. 5 of the accompanying Notice for the approval of the Members. None of the Directors or Key Managerial Personnel (KMP) of the Company and their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the accompanying Notice.

BY ORDER OF THE BOARD OF DIRECTORS
FOR 3B BLACKBIO DX LIMITED

NAVNEET KAUR
COMPANY SECRETARY
Membership No.:29130

Place: Bhopal
Dated: 13th August 2026
Registered Office:
7-C, Industrial Area,
Govindpura, Bhopal-462 023.
CIN: L24211MP1972PLC001131
Ph: 91-755-2586536 / 2586537
Website: www.kilpest.com
Email: kilpestbpl@yahoo.co.in / dkdkilpest@yahoo.co.in

Details of the Directors seeking appointment/re-appointment at the Annual General Meeting (In pursuance of Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard – 2 on General Meetings).

Name of the Director	Mrs. Mithla Dubey
Category	Non-Executive, Promoter (Woman)
Director Identification Number (DIN)	03597415
Date of Birth	02/11/1946
Age	79 years
Date of First Appointment	27/03/2015
Qualifications	Matriculate
Brief Profile and Expertise in Specific functional Area	As per the applicable provisions of the Companies Act, 2013 and amended SEBI (Listing Regulations) the Company should have at least one woman director. In lieu to this, Mrs. Mithla Dubey, aged 79 years was appointed. She is generally associated with the Company as Director promoter and is actively involved in the social areas of the society.
Directorships held in Other Companies	Nil
Name of the listed entities from which the person has resigned in the past three (3) years.	NIL
Committee position held in other companies	NIL
Chairman/ Member of committees of the Board of Companies of which he is a director	3B BlackBio Dx Limited (Formerly, Kilpest India Limited) Member: Nomination and Remuneration Committee, Stakeholders Relationship Committee and Corporate Social Responsibility Committee
Shareholding as on 31-03-2026	10,59,770 Equity Shares
Number of Meeting of Board attended during the year and other directorship etc.	2
Membership, Chairman of Committees in the Outside Companies	Nil
Remuneration drawn during FY 2025-26.	Please refer to the Report on Corporate Governance forming part of the Annual Report.
Details of remuneration sought to be paid	Mrs. Mithla Dubey shall be paid a fees for attending meetings of the Board or Committees
Relationship with other Directors/KMP etc	Mother of Mr. Dharendra Dubey, Chairman cum Managing Director and Mr. Nikhil Kuber Dubey, Whole-Time Director cum Chief Financial Officer
Terms and Conditions of appointment / reappointment/ change in Remuneration	Re-appointment as a Non-Executive Director, liable to retire by rotation
In the case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Nil

DIRECTOR'S REPORT

To the Members of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited)

The Directors hereby present their Fifty-Fourth (54th) Annual Report on the business and operations of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) ('the Company' or '3B BlackBio') together with the Standalone and Consolidated Audited Financial Statements for the Year ended on 31st March 2026.

FINANCIAL RESULTS

The Company's financial performance for the year ended 31st March 2026 is summarized below (Consolidated):

(Rs. In Lakhs)			
S.No.	Particulars	2025-26	2024-25
I	Sales Turnover	*14,191.81	9,646.86
II	Other Income	2,555.81	1,508.36
III	Total Income	16,747.62	11,155.22
IV	Profit before Depreciation	8,209.53	6,508.41
	Less: Depreciation	512.56	108.59
V	Profit before Tax (PBT)	7,696.97	6,399.82
	Less: Provision for Tax	1,703.99	1,630.71
VI	Net Profit after Tax	5,992.98	4,769.11

*Consolidated numbers include CORIS BioConcept SRL sales of ₹3,591.19 Lakh

OVERVIEW OF COMPANY'S PERFORMANCE FOR THE YEAR 2025-26

Performance in Molecular Diagnostics

The Indian molecular diagnostics market continued to grow during FY 2025–26, supported by the increasing need for early, accurate and reliable diagnosis of infectious diseases, cancer and genetic disorders. The adoption of molecular technologies such as real-time PCR, next-generation sequencing (NGS) and digital PCR is increasing across hospitals, diagnostic laboratories and specialised testing centers, improving both the scope and accessibility of molecular testing in the country.

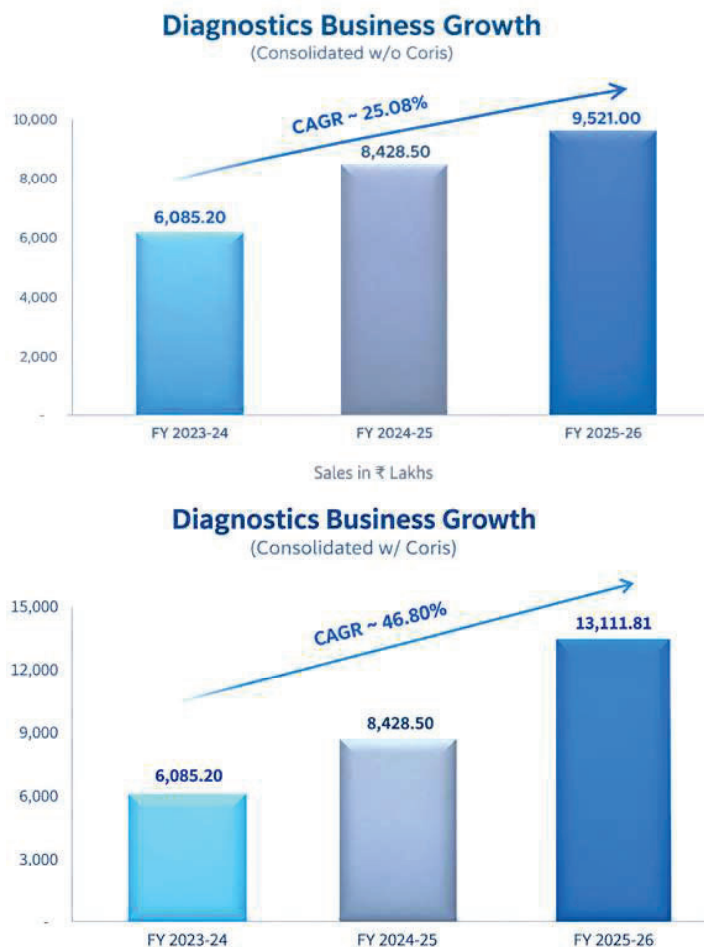
The growing focus on genomics and precision medicine is also contributing to the development of the sector. Molecular testing is increasingly being used to support disease diagnosis, treatment selection and patient management, particularly in oncology and genetic disorders. National initiatives in genomics and the availability of population-specific genomic data are expected to further support research and the development of diagnostic solutions suited to the Indian population.

Government programmes continue to strengthen the country's diagnostic infrastructure. Initiatives under Ayushman Bharat, the National Health Mission and disease-specific programmes such as the National TB Elimination Programme are supporting wider access to diagnostic services, including molecular testing. The expansion of molecular diagnostic testing and the strengthening of diagnostic facilities at regional and sub-district levels are further contributing to the adoption of molecular diagnostics beyond major urban centers.

At the same time, the Government's focus on domestic manufacturing and self-reliance in healthcare has encouraged the development and production of diagnostic products within India. Increasing domestic capabilities in assay development, molecular testing and genomics, along with continued investment by the private sector, are helping improve the availability of advanced and cost-effective diagnostic solutions.

With greater awareness of early diagnosis, increasing adoption of precision medicine, expansion of healthcare infrastructure and continued development of indigenous diagnostic technologies, the molecular diagnostics sector in India is expected to maintain a positive growth trajectory over the coming years.

Over the past three fiscal years, our diagnostics business has demonstrated consistent and robust growth. This upward trajectory is reflected in a strong CAGR of approximately 25.08% (w/o consolidation of Coris), highlighting the growing market acceptance and operational excellence driving our performance.



The consolidated sales for diagnostic business have grown to ₹13,111.81 Lakh* in the FY 2025-26 from ₹8,428.25 Lakh in the FY 2024-25 as shown in the above graph.

*Note: In above numbers, CORIS BioConcept SRL sales of ₹3,591.19 Lakh is included.

International Business / Exports

TRUPCR® continues to strengthen its presence in international markets, with products reaching more than 70 countries and over 200 customers across Europe, the Middle East, Asia-Pacific, Latin America, Africa and North America. During FY 2025–26, our export business maintained its growth momentum, supported by increasing business from existing markets, expansion of our distribution network, new product registrations, participation in international tenders and successful product validations with key customers.

During the year, we further strengthened our presence in established markets while expanding into newer geographies. New markets were added across APAC and Africa following completion of product registrations and tendering processes. The Middle East and Europe continue to be important contributors to our international business, while our efforts to build a stronger presence across Southeast Asia, Africa and Latin America are progressing steadily.

Regulatory registrations remain an important part of our international expansion strategy. Depending on the country and regulatory pathway, registrations can take approximately 10–15 months from initiation before commercial business can commence. During the year, we initiated registrations in additional countries across Latin America and Asia, which are expected to create new commercial opportunities as approvals are received. We also continued to participate in international tenders, both directly and through our distribution partners, helping us build institutional business and recurring opportunities across multiple markets.

The international business environment remained challenging during the year. Geopolitical tensions and disruptions in global trade and logistics affected business conversion and movement of goods in certain regions. At the same time, increasing competition, particularly from lower-priced products, continued to put pressure on pricing and margins. Despite these challenges, our international business continued to expand, supported by the quality and reliability of our products, a wide molecular diagnostics portfolio and established relationships with distributors and customers.

Our ability to respond quickly to customer requirements also remains an important advantage in international markets. Faster order fulfilment, particularly for European customers, along with responsive technical and application support, helps us maintain strong customer relationships and differentiate our products in an increasingly competitive market.

Going forward, our focus will be on increasing penetration in existing markets, converting ongoing registrations into commercial business, expanding into newer territories and strengthening our distributor and institutional customer network. We will also continue to pursue international tenders and identify opportunities for registering a wider range of products in key markets. Despite continuing geopolitical and competitive challenges, we expect our export business to maintain a positive growth trajectory in FY 2026–27, supported by new market entries, a growing customer base and continued demand for our molecular diagnostic solutions.



Transition to IVDR

The Company continues to make steady progress towards the transition of its key TRUPCR® product portfolio to compliance with Regulation (EU) 2017/746 on in vitro diagnostic medical devices (IVDR). BSI Group has been appointed as the Notified Body for conformity assessment, and the required agreement is in place. During FY 2025–26, the Company successfully completed its IVDR-aligned Quality Management System (QMS) audits conducted by BSI in November 2025, marking an important milestone in the certification process.

Technical document review for the identified product groups is currently ongoing, with the Regulatory team working closely with R&D, Quality Assurance and other functions to address the requirements of the Regulation.

Under the IVDR transitional provisions, eligible legacy Class C IVDs may continue to be placed on the EU market until 31st December 2028, subject to fulfilment of the prescribed conditions. For Class C devices, manufacturers were required to have an IVDR-compliant QMS in place by 26th May 2025, submit a formal application to a Notified Body by 26th May 2026, and enter into a written agreement with the Notified Body by 26th September 2026. The Company has progressed and completed its transition activities in line with these requirements and timelines.

The Company remains focused on completing the ongoing technical documentation evaluations and obtaining IVDR certification for its key Class C TRUPCR® product portfolio well in time to meet the above deadlines, thereby supporting continued access to the European market.

PRESENCE OF THE COMPANY IN EVENTS & CONFERENCES

INTERNATIONAL

Participation in leading international exhibitions and conferences continues to be an important part of our global market development strategy. These platforms provide an opportunity to showcase the TRUPCR® portfolio, introduce new products and technologies, interact directly with customers and distributors, and understand evolving market requirements across different regions.

Our participation in major international events has helped strengthen relationships with existing distribution partners while creating opportunities to engage with potential partners and customers from newer markets. These interactions are particularly valuable as we expand our presence across the Middle East, Asia-Pacific, Africa, Latin America and other international markets. They also provide a platform for technical discussions, product demonstrations and follow-up validations, supporting the conversion of initial interest into longer-term commercial opportunities.

Going forward, we will continue to selectively participate in key international conferences and exhibitions that are aligned with our priority markets and product segments. Our focus will remain on using these platforms to strengthen the TRUPCR® brand, expand our distributor and customer network, support new market entry and create sustainable business opportunities across international markets.

During FY 2025–26, we continued to strengthen our international presence through participation in key global industry events. 3B BlackBio Dx Limited participated in WHX Labs Dubai 2026 (formerly Medlab Middle East), providing a platform to showcase its molecular and rapid diagnostic solutions and engage with distributors, customers and industry partners, particularly from the Middle East, Africa and Asia. Whereas, TRUPCR® Europe Limited participated in MEDICA 2025 in Düsseldorf, Germany, further strengthening the group's engagement with customers and business partners across Europe and other international markets. Participation in these events helped enhance brand visibility, strengthen existing relationships and explore new distribution and business opportunities across key global markets.

INDIA

During FY 2025–26, the Company actively participated in several key scientific and industry conferences across India, including APCON 2025, MP-MICROCON, HAEMATOCON 2025, MICROCON Delhi 2025 and MPAICON 2026. These events provided valuable platforms to showcase our molecular and rapid diagnostic solutions and engage directly with pathologists, microbiologists, haematologists, clinicians and laboratory professionals. Our participation helped strengthen the visibility of the TRUPCR® brand, build relationships with key stakeholders and gain insights into evolving diagnostic requirements across infectious diseases, oncology and other clinical areas.

PERFORMANCE IN THE AGROCHEMICALS DIVISION

The agrochemicals division reported sales of ₹1,080.00 Lakh in FY 2025–26, compared to ₹1,218.61 Lakh in FY 2024–25. The decline in sales was mainly due to variability in demand from the agricultural sector. The Kharif season also witnessed uneven and prolonged monsoon conditions in certain regions, affecting the timing of crop protection applications and demand for agrochemical products. In addition, geopolitical tensions and disruptions in global supply chains led to the overall market conditions during the year.

Despite these challenges, the division improved its operating performance and returned to profitability. The business continues to focus on government and institutional procurement through GeM and other tendering platforms, while strengthening its presence in micro-fertilizers, bio-fertilizers and public health products. The agrochemicals business remains debt-free, in line with previous projections, and maintains overall sales stability. Concurrently, the company is accelerating initiatives to build stronger brand visibility across its product lines in micro fertilizers, bio fertilizers, and public health segments.

PERFORMANCE OF THE UK SUBSIDIARY - TRUPCR® Europe Limited

TRUPCR® Europe Limited continued its strong growth momentum during FY 2025–26, supported by increasing acceptance of its “Made in UK” product portfolio and a growing customer base across Europe. The Manchester facility provides an important advantage through faster deliveries, local technical support and closer engagement with customers and distributors. The Company is also gradually expanding its reach beyond Europe into markets across Latin America, Africa and other geographies.

In FY 2025-26, TRUPCR® Europe Limited (TPE) have gained momentum with growth of 36% in Sales as shown below versus FY 2024-25. TRUPCR® Europe Limited continues to be a strong growth driver for the group with a 57.20% CAGR over a period of last four years, with its “Made in UK” portfolio gaining steady acceptance across Europe.



Presence of the UK subsidiary in International Conferences

During the year, TRUPCR® Europe continued to strengthen its market presence through the addition of new distributors, increased marketing activities and participation in international exhibitions like ESHG 2025 in Milan, ACGS 2025 and IBMS Biomedical Science Congress 2025 in Birmingham, MEDICA 2025 in Düsseldorf, and The Festival of Genomics & Biodata 2026 in London. These events provided important platforms to showcase the expanding TRUPCR® molecular diagnostics portfolio, engage with laboratories, clinicians, distributors and industry partners, and explore new business and OEM opportunities. Continued participation in such events has helped increase brand visibility, strengthen customer relationships and support the expansion of TRUPCR® Europe across the UK, Europe and other international markets.

Performance of Coris BioConcept SRL, Belgium

Accomplishing another milestone acquisition, the company – 3B (70%) along with its UK subsidiary – TPE (30%) acquired all the shares of Coris Holding SRL, the parent company of Coris Bioconcept SRL (“Coris”) from Avacta Group Plc, London (a 30 years old manufacturer of Rapid Diagnostic Solutions) for an upfront cash consideration of £2.15 Million (including net cash & customary working capital adjustments) with an earn-

out based on future business performance of up to £0.615 Million payable (the “Acquisition”) totaling to £2.765 Million. The completion of purchase took place on 29th August 2025.

According to the Ind AS rules, the consolidation can only be done from the date of acquisition, so the consolidation of Coris’s accounts was done from 29th August 2025 till 31st March 2026 only, which were profitable months / quarters for Coris.

Coris’ product portfolio comprises of rapid in-vitro diagnostic test kits, primarily focused on the antibiotic resistance markers (AMR). As part of their portfolio, the company offers a range of rapid lateral flow tests (LFT) designed to support early & accurate diagnosis at the point of care. Coris also offers an LFT -‘HAT Sero K-SeT’ for detecting antibodies specific to *Trypanosoma brucei gambiense* (a parasite that causes African sleeping sickness), a product that holds global monopoly.

Acquisition of Coris BioConcept SRL is a strategically thought move that strengthens our position in the IVD segment and our fight against AMR. The product portfolio of Coris complements our existing molecular diagnostics product range.

By combining our expertise in the PCR-based solutions and with Coris’ innovation in rapid testing, the company is accelerating its vision of faster, accessible, and more accurate diagnostics worldwide. As stated above, with the efforts that will be put in this year, we expect CORIS to be EBITDA positive in the next financial year and also to get reasonable growth.

In the period consolidated i.e., from 29th August 2025 till 31st March 2026, sales of ₹3,591.19 Lakh (€ 3.39M) were consolidated for Coris.

For FY 2026–27, Coris expects its AMR portfolio to grow by 15–20%, while other product segments may face some pressure from Chinese competition. Overall, sales are expected to grow by 10–15%, with a slightly positive EBITDA. IVDR certification for two of their key AMR products is expected to support further market growth. Coris has also initiated US FDA registration for RESIST-5, which is expected to open opportunities in the US and other markets recognising FDA approvals from FY 2027–28 onwards. With a strong position in AMR diagnostics, new products under development and increased marketing efforts across the Middle East, APAC and the US, Coris is well placed to expand its presence in existing and new markets.

RAPID KIT VERTICAL (LATERAL FLOW TECHNOLOGY)

During FY 2025–26, the TRURAPID® rapid diagnostics business progressed further, with Antimicrobial Resistance (AMR) emerging as a key focus area for the Company which is a growing global healthcare concern.

The Company has established a specialised range of tests to support rapid identification of resistance to important classes of antibiotics, including carbapenems and cephalosporins, helping laboratories obtain actionable information significantly faster than conventional culture-based methods.

- TRURAPID® RESIST-5 OKNVI Rapid Test (For Resistance in Carbapenems)
- TRURAPID® RESIST ACINETO Rapid Test (For Resistance in Carbapenems in *Acinetobacter* spp.)
- TRURAPID® RESIST CTX-M Rapid Test (For Resistance in Cephalosporins)

R&D activities are continuing for the development and optimisation of additional rapid diagnostic products with strong market potential. Going forward, the Company intends to progressively expand the TRURAPID® portfolio as new products complete development and regulatory requirements, with AMR remaining one of the key focus areas for the rapid diagnostics business.

NEXT-GEN SEQUENCING (NGS) VERTICAL

We have started getting some traction for the TRUNGS® assays from the customers however, it is very low. The NGS market is at a very nascent stage and is dominated by Whole Genome Sequencing, Whole Exome Sequencing, NIPT etc. TRUNGS® is focussed on very niche products in this segment, hence, it will be difficult to quantify and forecast the benefits at this point.

With the TRUNGS® vertical, our main intent was to be technologically relevant so that we can offer all the molecular diagnostics solutions to our customers under one roof. Now we have a good grip of the NGS assays, however, commercialization is challenging as the field is highly competitive and labs try to make their own kits (homebrew) which is an old methodology and used in PCR as well. TRUNGS® is focussed on very niche products in this segment, hence, we do not expect major high growth / revenue from NGS immediately, however, it will be gradual.

In FY 2024-25, we had launched the “TRUNGS® Solid Tumor Panel” for detection genes associated with solid tumors such as lung, gastro-intestinal/colorectal, breast, liver and ovarian tumors.

Now, after extensive R&D efforts we will be launching below products commercially:

- ☐ BRCA Plus Kit – For detection of germline / somatic mutations associated with breast, ovarian and prostate cancers.
- ☐ MTB - MDR NGS Kit – Advanced Genomic Profiling of TB Drug Resistance Using Targeted Sequencing

DIGITAL PCR (NEW R&D)

Our Research and Development (R&D) team is committed to the ongoing development of innovative products leveraging cutting-edge technologies. Through our dedication to scientific advancement and technological innovation, we strive to address emerging challenges and meet the evolving needs of our customers and stakeholders.

Through our relentless pursuit of excellence, we endeavor to bring to market new products that not only meet but exceed industry standards for quality, performance, and reliability.

Continuing our journey for R&D, our team has been working on the development of assays based on Digital PCR (dPCR) technology which enables absolute quantification of target nucleic acids. The products under this segment have been commercially launched in Q3 of FY 2025-26, although it is in very initial stage and sale is nominal.

By leveraging the capabilities of dPCR technology, our R&D team has the opportunity to develop innovative assays that address key challenges in healthcare & biotechnology. This could lead to the development of valuable diagnostic tools with significant impact on disease detection, treatment monitoring, and research advancements.

SUMMARY

The Company delivered a strong performance during FY 2025–26, supported by growth in its molecular diagnostics business, exports and international operations. During the year, we expanded our presence across key global markets, made significant progress towards IVDR certification of our key TRUPCR® products and continued to invest in R&D and new product development. The rapid diagnostics business also progressed further, with Antimicrobial Resistance (AMR) becoming an important area of focus. The acquisition of Coris Bioconcept, Belgium, further expanded the Group’s product portfolio and capabilities in this segment.

Going forward, the Company will remain focused on new market expansion, deeper penetration in existing markets, regulatory approvals and development of new products. With a growing international customer base, broad diagnostic portfolio and continued focus on quality and innovation, the Company is well positioned to maintain its growth momentum in the coming years.

PUBLIC DEPOSITS

The Company has not accepted any deposits from the public during the year under review. No amount on account of principal or interest on deposits from the public was outstanding as on 31st March 2026.

MERGERS & ACQUISITIONS

During the last 2 years, we have evaluated several companies in the IVD space, however, the valuations were high due to demand from diagnostic companies based on Covid profits. Also, the Sales & EBITDA were not matching our IRR or future growth possibility, hence we did not proceed.

However, now with acquisition of Coris BioConcept SRL, Belgium, we have been able to do the first acquisition after a long search & negotiation which will strengthen our credibility in the market as a genuine buyer.

We are actively looking for M&A opportunities across globe preferably in the EU and the USA. We are looking for manufacturers or distributors in the IVD segment which can include molecular, microbiology, immunology and similar segment.

We will also be deploying some funds in the joint venture created in Manchester, UK depending on the need.

DIVIDEND

Based on the Company's performance, the Board of Directors of the Company are pleased to recommend a final dividend of 50%, ₹5/- i.e., per equity share of face value of ₹10/- each for the FY 2025-26. The dividend payout is subject to approval of members at the ensuing Annual General Meeting.

The dividend, once approved by the Shareholders, will be paid, subject to deduction of tax at source, on or after Monday, 5th October 2026. The Company has fixed Tuesday, 22nd September 2026 as the 'Record Date' for determining entitlement of members to final dividend for the financial year ended 31st March 2026, if approved at the AGM.

TRANSFER TO RESERVES

The balance of Profit and Loss Account after adjusting income tax and dividend paid during the year has been transferred to Reserves and Surplus in Balance Sheet.

CREDIT RATINGS

The Company requested "Care Ratings Ltd" to withdraw its external rating assigned to the bank facilities of the company, which saves cost to the company. A letter to this effect has been received by the company on 14th March 2019, issued by CARE Ratings Ltd. Company continues to utilize the bank credit facilities as a valued customer and the withdrawal was suo-moto initiated due to non-requirement by bank, as stated above and cost saving reasons.

CHANGES IN THE NATURE OF BUSINESS, IF ANY

There was no change in the nature of business of the Company during the financial year ended 31st March 2026.

CURRENT LISTING

Presently, the Equity Shares of the company are listed on the Bombay Stock Exchange Ltd, Mumbai.

SHARE CAPITAL

The Paid-up Equity Share Capital of the Company as on 31st March 2026 was ₹8,58,26,700/- (Rupees Eight Crore Fifty-Eight Lakh Twenty-Six Thousand Seven Hundred only), comprising of 85,82,670 (Eighty-Five Lakh Eighty-Two Thousand Six Hundred and Seventy) Equity Shares of Face Value of ₹10/- (Rupees Ten Only) each.

The Company has not issued shares with differential voting rights. It has neither issued employee stock options nor sweat equity shares and does not have any scheme to fund its employees to purchase the shares of the Company.

The shares are actively traded on BSE and have not been suspended from trading.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

Mrs. Mithla Dubey (DIN: 03597415), is a Non-Executive Director, Promoter and Woman Director of the Company aged 79 years is liable to retire by rotation at the ensuing Annual General Meeting pursuant to Section 152 of the Companies Act, 2013. Being eligible, she has offered herself for re-appointment.

Pursuant to Regulation 17(1A) of SEBI (LODR) Regulations, 2015, no listed company shall appoint or continue the directorship of a Non-Executive Director who has attained the age of 75 years unless approved by Members by way of a Special Resolution.

The Board is of the opinion that Mrs. Mithla Dubey's rich and diverse experience is a valuable asset to the Company which adds value and enriched point of view during Board discussions and decision making. She is also a person of integrity who possesses required expertise and her association as Non-Executive Director will be beneficial to the Company.

The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, have proposed the re-appointment of Mrs. Mithla Dubey (DIN: 03597415), who retires by rotation at the ensuing Annual General Meeting and being eligible, has offered herself for re-appointment.

Mrs. Mithla Dubey (DIN: 03597415) is seventy-nine (79) years of age, hence approval by way of Special Resolution is placed before the shareholders. She has been effectively performing her duties and providing valuable guidance to the Company in key strategic matters from time to time.

The Nomination and Remuneration Committee and the Board of Directors have, therefore, recommended the re-appointment of Mrs. Mithla Dubey's as a Non-Executive Director of the Company, liable to retire by rotation and subject to the approval of members of the company.

None of the Company's directors are disqualified from being appointed as a director under the provisions of the Act. For details about the directors, please refer to the Corporate Governance Report.

During the year under review, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees as approved by the Audit Committee or the Board which are disclosed under the Notes to Accounts.

Independent Directors

Independent Directors have given declarations that they meet the criteria of independence as prescribed under the provisions of the Companies Act, 2013 read with schedules and rules issued as well as SEBI Listing Regulations. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and are independent of the management. They have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. The Board of Directors of the Company has taken on record the declaration and confirmation submitted by the Independent Directors after undertaking due assessment of the veracity of the same. Further, in the opinion of the Board, the Independent Directors fulfill the conditions prescribed under the SEBI Listing Regulations and are competent, experienced, and proficient and possess necessary expertise and integrity to discharge their duties and functions as Independent Directors and are independent of the management of the Company. There has been no change in the circumstances affecting their status as Independent Directors of the Company and that they hold highest standards of integrity.

The Independent Directors of the Company have confirmed that they have enrolled themselves in the Independent Directors' Databank maintained with the Indian Institute of Corporate Affairs ('IICA') in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014, as amended.

Details of Familiarisation Programme for the Independent Directors are provided separately in the Corporate Governance Report.

During the year there was no change in the Key Managerial Personnel of the Company.

In terms of the Section 203 of the Companies Act, 2013, the following are considered to be Key Managerial Personnel of the Company as on 31st March 2026 as per the provisions of the Companies Act, 2013 and the rules made thereunder.

1. Mr. Dharendra Dubey; Chairman & Managing Director
2. Mr. Nikhil Kuber Dubey; CFO & Whole Time Director
3. Mrs. Navneet Kaur - Company Secretary

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis forms an integral part of this report and gives details of the overall industry structure, economic developments, performance and state of affairs of your company, risk management systems and other material developments during the Financial Year 2025-26.

Management Discussion and Analysis Report for the year 2025-26, is presented in a separate section forming part of Annual Report.

CORPORATE GOVERNANCE REPORT

The Company is committed to maximise the value for its stakeholders by adopting the principles of good Corporate Governance in line with the provisions of law and particularly those stipulated in the SEBI Listing Regulations. Your Company continues to be committed to good Corporate Governance aligned with good practices. A separate report on Corporate Governance along with Auditors' Certificate forms an integral part of this Annual Report.

INTERNAL FINANCIAL CONTROLS

The Directors have laid down internal financial controls to be followed by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and the completeness of the accounting records and the timely preparation of reliable financial information. These controls also help in the timely preparation of transparent, complete and accurate financial information and statements as per the stipulated accounting standards and principles. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

DIFFERENCE IN VALUATION

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

RISK MANAGEMENT

Effective risk management is one of the pillars of our corporate governance framework. The Company has a well-defined risk management framework in place to identify, evaluate, and monitor business risks and challenges across the Company as well as to identify new and emergent risks. By implementing a risk management framework, we ensure that we are well-equipped to adapt to changing circumstances and allocate resources effectively. The company's success as an organization largely depends on its ability to identify opportunities and leverage them while mitigating the risks that arise while conducting its business. Your Directors continually evaluate the risks faced by the Company which could affect its business operations or threaten its existence. The Company takes appropriate risk containment measures and manages the same on an ongoing basis. Your Company has a Risk Management Policy in place and is available on the Company's website at <https://www.kilpest.com>.

WHISTLE BLOWER POLICY/VIGIL MECHANISM

The Company has a Vigil Mechanism/Whistle Blower Policy which provides an opportunity to the Directors, Employees and all other stakeholders to report in good faith to the management about the unethical and improper practices, fraud or violation of Company's Code of Conduct. The vigil mechanisms under the Policy provide for adequate safeguard against victimization and make provision for direct access to the Chairman of the Audit Committee in exceptional cases. The Company affirms that none of the personnel of the Company has been denied access to the Audit Committee.

The Policy on vigil mechanism/whistle blower policy may be accessed on Company's website www.kilpest.com. The details pertaining to Whistle Blower Policy are included in the Corporate Governance Report, which forms part of this report.

PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

The Consolidated Financial Statements of the Company and its subsidiaries are prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS'). The Audited Consolidated Financial Statements together with the Auditor's Report thereon forms part of this Annual Report.

The consolidated financial results reflect the operations of its subsidiaries: M/s TRUPCR EUROPE Limited, and Coris Holding SRL, Belgium (w.e.f., 29th August 2025).

The Company has adopted a Policy for determining Material Subsidiaries in terms of Regulation 16(1)(c) of the SEBI Listing Regulations. The Policy, as approved by the Board, is uploaded on the Company's website i.e. www.kilpest.com

The audited financial statements, together with related information and other reports of the subsidiary companies are available on the Company's website at www.kilpest.com. The audited financial statements of these entities will be available for inspection during business hours at the Registered Office of the Company.

The Company does not have any associate or joint venture companies. The statement pursuant to the provisions to Section 129(3) of the Companies Act 2013, containing salient features of the financial statement of the Company's Subsidiary in Form AOC1 is given in Annexure - III.

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND OF DIRECTORS

In terms of applicable provisions of the Companies Act, 2013 read with Rules framed there under and provisions of SEBI Listing Regulations and on the recommendation of Nomination and Remuneration Committee, the Board of Directors has put in place a process to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director carried out on an annual basis. Accordingly, the annual performance of the Board, its committees and each Director was carried out for the Financial Year 2025-26.

The Independent Directors at their separate meeting held on 6th February 2026 have reviewed the performance of non-independent directors, Chairman and Board as a whole along with review of quality, quantity and timeliness of flow of information between Board and management and expressed their satisfaction over the same. Further the Board, in its meeting held on 6th February 2026 also reviewed the performance of the Board, its committees and all Individual Directors of the Company and expressed its satisfaction over the performance of the Board, its Committees and individual Directors. Furthermore, Board is of the opinion that Independent directors of the Company are persons of high repute, integrity & possess the relevant expertise & experience in their respective fields.

The criteria for performance evaluation of the Board included aspects such as Board composition and structure, effectiveness of Board processes, contribution in the long-term strategic planning, etc. Criteria for evaluation of individual Directors including that of Independent Directors include aspects such as professional qualifications, prior experience, especially experience relevant to the Company, knowledge and competency, fulfillment of functions, ability to function as a team, initiative, availability and attendance, commitment, contribution, integrity, independence and guidance/ support to management outside Board/ Committee Meetings. In addition, the Chairman is also evaluated on key aspects of his role, including effectiveness of leadership and ability to steer meetings, impartiality, ability to keep shareholders' interests in mind and effectiveness as Chairman.

Criteria for evaluation of the Committees of the Board include mandate and composition; effectiveness of the Committee; structure of the Committee; regularity and frequency of meetings, agenda, discussion and dissent, recording of minutes and dissemination of information; independence of the Committee from the Board; contribution to decisions of the Board; effectiveness of meetings and quality of relationship of the Committee with the Board and management.

EMPLOYEE STOCK OPTION SCHEME

At present, the Company is not having any Employee Stock Option Scheme.

STATUTORY AUDITORS

At the 50th AGM of the Company held on 22nd September 2022, In compliance with the provisions of Section 139 and other applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, M/S Baheti & Co., Chartered Accountants (Firm Registration No. 006287C), were re-appointed as Statutory Auditors of the Company for a second term of five (5) consecutive years i.e. from the conclusion of the 50th AGM till the conclusion of the 55th AGM to be held in the year 2027.

The Audit Report of M/S Baheti & Co. on the Financial Statements (both standalone as well as consolidated) of the Company for FY 2025-26 forms part of this Annual Report. The Report does not contain any qualification, reservation, adverse remark or disclaimer.

AUDITORS' REPORT

The Report given by the Auditors on the financial statements of the Company is part of the Annual Report. The Auditor's Report for the financial year ended 31st March 2026 does not contain any qualification, reservation or adverse remark.

COST AUDITORS/COST RECORD

The Company is required to maintain cost records as specified by the Central Government as per Section 148(1) of the Companies Act, 2013 and the rules framed thereunder and accordingly, the Company has made and maintained such cost accounts and records.

In terms of Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, based on the recommendations of the Audit Committee, the Board of Directors at its meeting held on 13th August, 2026 have approved the appointment of Sanjay Kasliwal & Associates, Cost Accountants & Social Auditor (Firm Registration No. 100888), being eligible, to conduct Cost Audit relating to the business of the Company for the year ending 31st March 2027. The Cost Audit report for the Financial Year 2024-25 has been filed by the Cost Auditors with the Ministry of Corporate Affairs, Government of India. Whereas Cost Audit Report for the Financial Year 2025-26 will be submitted to the Ministry of Corporate Affairs within prescribed time.

Sanjay Kasliwal & Associates, have confirmed that they are free from disqualification specified under Section 141(3) and proviso to Section 148(3) read with Section 141(4) of the Act and that their appointment meets the requirements of Section 141(3)(g) of the Act. They have further confirmed their independent status and an arm's length relationship with the Company.

The remuneration payable to the Cost Auditors is required to be placed before the Members in a General meeting for their ratification. Accordingly, a resolution for seeking Members' ratification for the remuneration payable to Sanjay Kasliwal & Associates is included in the Notice of the 54th AGM forming part of this Annual Report.

SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT:

In terms of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, M/s P.K. Rai & Associates, Practicing Company Secretary has been appointed as the Secretarial Auditors of the Company.

At the 53rd AGM of the Company held on 26th September 2025, in accordance with the SEBI Listing Regulations, the Members of the Company appointed M/s P.K. Rai & Associates, a Peer reviewed practicing Company Secretary, as the Secretarial Auditors of the Company to conduct secretarial audit and issue the Secretarial Audit Report for a term of five (5) consecutive years from Financial Year 1st April 2025 to 31st March 2030.

The Secretarial Audit Report for the Financial Year ended 31st March 2026 is annexed as Annexure IV and does not contain any qualification, reservation, adverse remark or disclaimer.

As per amended SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in addition to the above mentioned Secretarial Audit Report, listed company is also required to obtain an Annual Secretarial Compliance Report from a Practicing Company Secretary w.r.t the compliances of all applicable SEBI Regulations, amendments, circulars or guidelines etc. by the Company. Accordingly, the same has been obtained and filed with the concerned Stock Exchanges.

INTERNAL AUDITORS

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, the Board of Directors of the Company had appointed M/s Ali Jain and Sharma, Chartered Accountants, to conduct internal audit for the Company for FY 2025-26

REPORTING OF FRAUDS BY AUDITORS

During the year under review, the Statutory Auditors and Secretarial Auditors have not reported any instances of frauds committed in the Company by its Officers or Employees, to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

INDIAN ACCOUNTING STANDARDS (IND AS)

The Financial Statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 and other relevant provisions of the Act.

SECRETARIAL STANDARDS OF ICSI

Your company has complied with applicable Secretarial Standards issued by the Institute of Company Secretaries of India, during the financial year under report.

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND

- a) Transfer of unclaimed dividend
 - i) Pursuant to the provisions of Section 124 of the Act, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('IEPF Rules') including any statutory modification(s) or re-enactment(s) thereof for the time being in force, dividend for the financial year ended 31st March 2019 and onwards, which remains unpaid or unclaimed for a period of seven (7) years from the date of its transfer to the unpaid dividend account of the Company would be transferred to IEPF within a period of 30 days after expiry of the 7 year period.
 - ii) Members whose Dividend remains unclaimed/unpaid for the above years are advised to submit their claim to the Company's RTA at their address, quoting their folio number/DP ID and Client ID.

Members are informed that the unclaimed dividend for the financial year 31st March 2019 shall be transferred to the IEPF within a period of 30 days from the due date of transfer. The reminder letters have already been sent separately to all such Members at their registered address in this regard.

Further, Members who have not encashed/claimed their dividends in the last seven (7) consecutive years from 2018-19 are being notified to claim the same before the cut-off date as mentioned in the reminder

letter. In case valid claim is not received by that date, the Company will proceed to transfer the respective shares to the IEPF Authority in terms of the IEPF Rules.

b) Transfer of shares to IEPF

In terms of Section 124 of the Companies Act, 2013, shares on which dividend remains unpaid or unclaimed for a period of seven consecutive years or more shall be credited to the Demat Account of Investor Education and Protection Fund Authority (IEPFA). Upon transfer of such shares, all benefits, if any, accruing on such shares shall also be credited to such Demat Account and the voting rights on such shares shall remain frozen till the rightful owner claims the shares.

Adhering to the various requirements set out in the IEPF Rules, as amended, the Company has, during financial year 2025-26, transferred to the IEPF Authority all shares for the Financial Year 2017-18 in respect of which dividend had remained unpaid or unclaimed for seven consecutive years or more. The said details have also been uploaded on the website of the IEPF Authority.

c) Claim from IEPF Authority

Members may note that shares as well as unclaimed dividends transferred to IEPF Authority can be claimed back. Concerned Members are advised to visit the IEPF website www.iepf.gov.in or contact the RTA for lodging claim for refund of shares and / or dividend from the IEPF Authority.

d) Details of unclaimed dividend on the website

Pursuant to provisions of Investor Education and Protection Fund (Uploading of Information regarding unpaid and unclaimed amounts lying with Companies) Rules, 2012, the Company has uploaded details of unpaid and unclaimed dividends lying with the Company on the website of the Company

Details of unpaid and unclaimed dividends up to 31st March 2025 are uploaded on the website of the IEPF Authority.

HUMAN RESOURCE MANAGEMENT

Our Employees are most valuable assets of the Company. We encourage innovation, meritocracy and the pursuit of excellence. We have setup a scalable recruitment and human resources management process, which enables us to attract and retain employees. Cordial employee relations were maintained throughout the year in the Company. The directors express their appreciation for the contribution made by employees to operations of the Company during the year.

DISCLOSURE RELATING TO REMUNERATION OF DIRECTORS, MANAGERIAL PERSONNEL AND PARTICULAR OF EMPLOYEES

The remuneration paid to the Directors is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Companies Act, 2013.

The information required pursuant to Section 197 read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, in respect of the Directors/employees of the Company is set out in Annexure-VI to this report.

Pursuant to the provisions of Section 136(1) of the Act and as advised, the statement containing particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, will be available for inspection at the Registered Office of the Company during working hours and Members interested in obtaining a copy of the

same may write to the Company Secretary and the same will be furnished on request. Hence, the Annual Report is being sent to the Members excluding the aforesaid information.

AUDIT COMMITTEE

The composition, functions and details of the meetings of the Audit Committee held during the year, are included in the Corporate Governance Report, which forms part of this report.

There have been no instances during the year when recommendations of the Audit Committee were not accepted by the Board.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee comprises of directors namely Mr. Harihar Prasad Thapak, Mrs. Mithla Dubey and Mr. Vivek Saihgal.

The NRC is also responsible for reviewing the profile of potential candidates vis-à-vis the required competencies and meeting potential candidates, prior to making recommendations of their nomination to the Board.

The NRC is also responsible for developing competency requirements for the Board based on the industry and strategy of the Company. The NRC reviews and evaluates the profiles of potential candidates for appointment of Directors and meets them prior to making recommendations of their nomination to the Board. At the time of appointment, specific requirements for the position including expert knowledge expected are communicated to the appointee.

The Board reviews the list of core skills, expertise and competencies of the Board of Directors as are required in the context of the businesses and sectors applicable to the Company which were mapped with each of the Directors on the Board. The same is disclosed in the Corporate Governance Report forming part of this Annual Report.

On the recommendation of the NRC, the Board has adopted and framed a Remuneration Policy.

The Company's Policy relating to appointment of Directors, payment of Managerial Remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013 is furnished as Annexure II and forms part of this Report.

CORPORATE SOCIAL RESPONSIBILITY

The Company's CSR philosophy is based on the belief that a successful business can develop only by creating a prosperous society around. Reaching out to deprived communities is part of the Company's vision and its CSR initiatives aim at supplementing governments' endeavors to help the citizens in the vicinity to achieve better living standards and good quality of life. The Company has been engaging with civil society, public at large through dissemination of its CSR initiatives.

The CSR efforts of the Company are overseen by the CSR Committee of the Board which is constituted in accordance with Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014. The composition, terms of reference, and details of the Committee's meetings are provided in the Corporate Governance Report, which forms part of this report.

There have been no instances during the year when recommendations of the CSR Committee were not accepted by the Board.

Corporate Social Responsibility Policy:

The Company has adopted a Corporate Social Responsibility Policy as required under section 135 of the Companies Act, 2013 for the activities covered under Schedule VII of the Act. The CSR Policy may be accessed on the Company's website at the link: [http:// www.kilpest.com](http://www.kilpest.com). A brief outline of the CSR Policy, overview of activities undertaken, the amount spent/unspent, reasons for any unspent amount, executive summary of Impact Assessment reports and the Committee's composition are disclosed in 'Annexure - I' to this Report.

RELATED PARTY TRANSACTIONS

Your Company has historically adopted the practice of undertaking related party transactions only in the ordinary and normal course of business and at arm's length as part of its philosophy of adhering to highest ethical standards, transparency, and accountability.

The Company has formulated a Policy on Related Party Transactions in accordance with the Act and the SEBI Listing Regulations including any amendments thereto for identifying, reviewing, approving and monitoring of Related Party Transactions ('RPTs'). During the year under review, the RPT Policy was amended and the said Policy is available on the Company's website at <https://www.Kilpest.com>.

All RPTs are presented to the Audit Committee for review and approval. The RPTs entered into during the year under review were on arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Act read with the Rules framed thereunder and the SEBI Listing Regulations. In terms of the Act, there were no materially significant related party transactions entered into by your Company with its Promoters, Directors and Key Managerial Personnel, or other designated persons, which may have a potential conflict with the interest of your Company at large, except as stated in the Financial Statements. Accordingly, the disclosure of RPTs as required under Section 134(3)(h) of the Act in Form No. AOC-2 is not applicable to the Company for FY 2025-26 and hence does not form part of this Annual Report.

In terms of Regulation 23 of the SEBI Listing Regulations, the Company submits details of RPTs as per the prescribed format to the stock exchanges on a half-yearly basis.

MEETINGS OF THE BOARD

Regular meetings of the Board are conducted to discuss and approve various strategies, policies, financial matters and such other businesses.

Seven meetings of the Board of Directors were held during the year. For further details, please refer to report on Corporate Governance of this Annual Report.

Details of the composition of the Board and its Committees and of the Meetings held and attendance of the Directors at such Meetings, are provided in the Corporate Governance Report. The intervening gap between the Meetings was within the period prescribed under the Act and the Listing Regulations.

Further a separate meeting of the Independent Directors of the Company was also held on 6th February 2026.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

A statement giving details of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo, as stipulated under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, is set out herewith as Annexure V to this Report.

ANNUAL RETURN

As required under Section 134(3)(a) and section 92(3) of the Companies Act, 2013, the Annual Return as on 31st March 2026 has been uploaded on the Company's website at <http://www.kilpest.com>

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Details of loans, guarantees and investments covered by the provisions of Section 186 of the Companies Act, 2013 (if any) are given in Schedule I, J and N of the Standalone financial statements.

FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Board members are provided with necessary documents/brochures, reports and internal policies to enable them to familiarize with the Company's ns and practices. The details of such familiarization programmes for Independent Directors are posted on the website of the Company and can be accessed at <http://www.kilpest.com/investors.html>

INSURANCE

The assets of Company are adequately insured against loss of fire, riot, earthquake, flood etc. and other risks which are considered necessary by the Management.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF YOUR COMPANY, WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THIS REPORT

No material changes and commitments have occurred between the end of the financial year and the date of this report, affecting the financial position of the Company.

ADMISSION TO DEALINGS ON THE NATIONAL STOCK EXCHANGE OF INDIA LIMITED

During the year under review, the equity shares of the Company were admitted to dealings on the **National Stock Exchange of India Limited (NSE)** with effect from **20th April 2026** under the '**Permitted to Trade**' category. The admission to trading on NSE marks a significant milestone in the Company's growth journey and is expected to enhance the visibility, accessibility and liquidity of the Company's equity shares for the investing community.

GREEN INITIATIVES

In commitment to keep in line with the Green Initiatives and going beyond it, electronic copy of the Notice of 54th Annual General Meeting of the Company including the Annual Report for FY 2025-26 are being sent to all Members whose e-mail addresses are registered with the Company / Depository Participant(s).

UPDATION OF EMAIL IDS FOR RECEIVING NOTICES / DOCUMENTS IN ELECTRONIC MODE:

Shareholders who have not registered their email addresses with the Company are requested to register their email addresses with the Company to enable the Company to deliver notices /documents through e-mode. Shareholders holding their shares in demat mode also have an option to register their email addresses with their depository, through their depository participant.

GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to issue of Equity Shares with Differential Rights, Sweat Equity, ESOS etc.
2. Details relating to disclosure in respect of voting rights not exercised directly by the employees in respect of shares to which the scheme relates.
3. No applications were made or any proceedings were pending against the Company under the Insolvency and Bankruptcy Code, 2016

NO DEFAULT

The company has not defaulted in payment of interest and/or repayment of loans to any of the financial institutions and/or banks during the year under review.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed to providing a safe and conducive work environment to all its employees and associates. A positive workplace environment and a great employee experience are an integral part of our culture. The Company has in place a policy on prevention, prohibition and redressal of sexual harassment of women at Work place in line with the requirements of the above Act. Under the said policy, an Internal Complaints Committee (ICC) has been set up to redress complaints received relating to sexual harassment.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

- Number of sexual harassment complaints received- Nil
- Number of sexual harassment complaints Disposed-off during the year- Nil
- Number of sexual harassment cases pending for a period exceeding ninety days- Nil

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No significant material orders have been passed by the Regulators or Courts or Tribunals which would impact the going concern status of the Company and its future operations.

MATERNITY BENEFIT COMPLIANCE

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 (the 'Act'), the Directors, to the best of their knowledge, confirm that:

- (i) In the preparation of the Annual Accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any;
- (ii) Appropriate accounting policies have been applied consistently and judgements and estimates that are reasonable and prudent have been made so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the period;

- (iii) Proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) The Annual Accounts have been prepared on a going concern basis;
- (v) The internal financial controls to be followed by the Company have been laid down and such internal financial controls are adequate and are operating effectively; and
- (vi) Proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems are adequate and are operating effectively.

PROVISION OF VOTING BY ELECTRONIC MEANS THROUGH REMOTE EVOTING AND EVOTING AT THE AGM

Your Company is providing E-voting facility as required under section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015. The ensuing AGM will be conducted through Video Conferencing/ OVAM and no physical meeting will be held and your company has make necessary arrangements with CDSL to provide facility for remote e-voting and e-voting at AGM. The details regarding e-voting facility is being given with the notice of the Meeting.

THE FUTURE

Availability of best in the facilities with right blend of technology, vast distribution network, adequate financial resources, stable tax regime and motivated manpower will facilitate your Company to continue to drive growth across its various businesses and product categories both in domestic and international markets.

Your Directors are confident that the Company will continue to create value for its shareholders and other stakeholders.

ACKNOWLEDGEMENT

The Directors deeply appreciate and value the contribution, dedication, support, hard work and commitment made by all the employees towards continuous improvement in all functions and areas as well as efficient utilization of the Company's resources for sustainable and profitable growth.

The Directors would also like to place on record their appreciation for the continued co-operation and support received by the Company during the year from bankers, financial institutions, government authorities, farming community, business partners, shareholders, customers and other stakeholders. The Directors look forward to continuance of the supportive relations and assistance in the future.

FOR AND ON BEHALF OF THE BOARD

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLETIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 13th August 2026

ANNEXURE-I TO DIRECTORS' REPORT

Annual Report on Corporate Social Responsibility (CSR) activities for the Financial Year 2025-26

1. Brief outline on CSR Policy of the Company:

The Company is committed to enhancing the quality of life of the communities it serves through long-term stakeholder value creation. Care for the community remains integral to its operations, with a continued focus on sustainable development, inclusive growth, and social equity, while positively impacting the environment. CSR initiatives aim at creating a positive and lasting impact on society by supporting healthcare, education, community development, environmental sustainability, and other socially relevant causes.

As a responsible business, 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) takes pride in being socially inclined and focuses on sustained and effective Corporate Social Responsibility Projects. Today we define Corporate Social Responsibility as the way a Company balances its economic, social and environmental objectives while addressing stakeholder expectations and enhancing shareholders value.

The Company remains committed to making a meaningful and measurable contribution to society by aligning its CSR initiatives with national development priorities and the Sustainable Development Goals (SDGs) and aims to create a lasting positive impact on communities while fostering inclusive, equitable, and sustainable development

The Company has identified the projects in a participatory manner, in consultation with the interested communities and in consonance with Schedule VII of the Companies Act, 2013. Arising from this, the focus areas that have emerged are the Rural and Infrastructure Development, providing quality education, preventive health care, sustainable livelihood and environment sustainability.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	*Shri. Vivek Saihgal	Chairman / Non-Executive & Independent Director	2	2
2	Shri. Nikhil Kuber Dubey	Member / Executive Director	2	2
3	Smt. Mithla Dubey	Member / Non-Executive Director	2	2

*Appointed as a Chairman and member w.e.f., 14th August 2025.

3. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company.

<https://www.kilpest.com/investor.html>

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable to the Company during the period under review.

5. (a) Average net profit of the Company as per sub-section (5) of section 135 – ₹4873.84 Lakh
 (b) Two percent of average net profit of the Company as per sub-section (5) of section 135 – ₹97.48 Lakh
 (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years – NIL
 (d) Amount required to be set-off for the financial year, if any: – NIL
 (e) Total CSR obligation for the financial year [(b)+(c)-(d)] - ₹97.48 Lakh

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) – ₹97.66Lakh

(i) Details of CSR amount spent against Ongoing Project: (Amount in Rupees Lakhs)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project.		Project duration.	Amount allocated for the project (In Rs.)	Amount spent in the current financial year (In Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (In Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District						Name	CSR Registration Number
NIL												

(ii) Details of CSR amount spent against other than ongoing projects for the financial year: (Amount in Rupees Lakhs)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (Rs).	Mode of implementation - Direct (Yes/No)	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1	Promoting health care including preventive health and sanitation.	Promotion of Health Care	Yes	Madhya Pradesh	Bhopal	12,19,000	Yes	Prerna Sewa Trust, Bhopal	CSR00014655
2	Protection of National Heritage, art and culture, setting up public libraries	Protection of National Heritage, art and culture	Yes	Madhya Pradesh	Bhopal	15,00,000	Yes	Tulsi Manas, Pratishthan, Bhopal	CSR00076410

3	Promoting Education including Special Education and Employment Enhancing Vocational Skills	Promotion of Education	No	Madhya Pradesh	Bhopal	15,00,000	Yes	Friends of Tribal Society , Kolkata	CSR00001898
4	Measures for the benefit of armed forces veterans, war widows and their dependents	Promotion of welfare and well-being of armed forces veterans	No	New Delhi	New Delhi	12,00,000	Yes	Army Women's Welfare Association, New Delhi	CSR00096597
5	Promoting health care including preventive health and sanitation.	Promotion of Health Care	No	Assam	Silchar	17,32,800	Yes	The Cachar Cancer Hospital Society ,Silchar , Assam	CSR00003079
6	Promoting health care including preventive health and sanitation.	Promotion of Health Care	Yes	Madhya Pradesh	Sagar	11,18,970	Yes	Royal Commonwealth Society for the Blind, Mumbai	CSR00001381
7	Promoting Education including Special Education and Employment Enhancing Vocational Skills	Promotion of Education	Yes	Madhya Pradesh	Bhopal	4,01,000	Yes	Sahara Saksharta Educational & Social Welfare Society Bhopal	CSR00016697
8	Promoting Education including Special	Promotion of Education	Yes	New Delhi	New Delhi	7,50,000	Yes	Sarvam Foundation, Haryana	CSR00025581

	Education and Employment Enhancing Vocational Skills								
9	Promoting Education including Special Education and Employment Enhancing Vocational Skills	Promotion of Education	Yes	Madhya Pradesh	Bhopal	3,44,000	Yes	Muskaan Mitti Ka Ghar, Bhopal	CSR00023665
				TOTAL		97,65,770			

(b) Amount spent in Administrative Overheads – Nil

(c) Amount spent on Impact Assessment, if applicable - Nil

(d) Total amount spent for the Financial Year [(a)+(b)+(c)] - ₹97.66 Lakh

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs. Lakh)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135		
	Amount (in Rs. Lakh)	Date of Transfer	Name of the Fund	Amount (in Rs. Lakh)	Date of Transfer
₹97.66 Lakh	Nil				

(f) Excess amount for set-off, if any:

Sl. No.	Particular	Amount (in Rs. Lakh)
(1)	(2)	(3)
(i)	Two percent of average net profit of the Company as per sub-section (5) of section 135	₹97.48 Lakh
(ii)	Total amount spent for the Financial Year	₹97.66 Lakh
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	₹0.18 Lakh
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	N.A.
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	₹0.18 Lakh

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
Sl. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs. Lakh)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs. Lakh)	Amount Spent in the Financial Year (in `)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs. Lakh)	Deficiency, if any
					Amount (in Rs. Lakh)	Date of Transfer		
1	2023-24	0	0		₹139 Lakh	27 th March 2024 (₹50 Lakh) 28 th March 2024 (₹75 Lakh) 30 th March 2024 (₹14 Lakh)	0	0
2	2024-25	0	0	0	₹17.25 Lakh	27 th March 2025	0	0
3	2025-26	0	0	0	0	0	0	0

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If Yes, enter the number of Capital assets created/acquired – N.A.

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility -
N.A

Sl. N o.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent (in Rs. Lakh)	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name Registered address	Name Registered address
NA							

9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135 – N.A.

FOR AND ON BEHALF OF THE BOARD

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLETIME DIRECTOR
DIN: 00538049

VIVEK SAIHGAL
Chairman-CSR COMMITTEE
DIN: 11228713

Date: 13th August 2026
Place: Bhopal

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

ANNEXURE-II TO DIRECTORS' REPORT

Nomination and Remuneration Policy of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited)

I. PREAMBLE

In terms of the provisions of the Companies Act, 2013 and applicable provisions of SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, (earlier old listing agreement) the Company has formulated "Nomination and Remuneration Policy." This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management was formulated by the Nomination and Remuneration Committee and approved by the Board of Directors of the Company.

II. OBJECTIVE

The Key Objectives of the Committee would be:

- a. To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- b. To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation.
- c. To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.

III. DEFINITIONS

"Board" means Board of Directors of the Company.

"Company" means "**3B BLACKBIO DX LIMITED.**"

"Independent Director" means a director referred to in Section 149(6) of the Companies Act, 2013.

"Key Managerial Personnel" (KMP) means

- i. Chief Executive Officer or the Managing Director or the Manager,
- ii. Company Secretary,
- iii. Whole-time Director,
- iv. Chief Financial Officer and
- v. Such other officer as may be prescribed.

"Nomination and Remuneration Committee" shall mean a Committee of Board of Directors of the Company, constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and the Listing Agreement.

"Policy or This Policy" means, "Nomination and Remuneration Policy."

"Remuneration" means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961.

IV. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Listing Agreement and/or any other SEBI Regulation(s) as amended from time to time.

V. GUIDING PRINCIPLES

The Policy ensures that:

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks and
- Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

VI. ROLE OF THE COMMITTEE

The role of the Committee inter alia will be the following:

- a) To formulate acriteria for determining qualifications, positive attributes and independence of a Director.
- b) Formulate criteria for evaluation of Independent Directors and the Board.
- c) Identify persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down in this policy.
- d) To carry out evaluation of every Director's performance.
- e) To recommend to the Board the appointment and removal of Directors and Senior Management
- f) To recommend to the Board policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management.
- g) Ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
- h) To devise a policy on Board diversity.
- i) To carry out any other function as is mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification, as may be applicable.
- j) To perform such other functions as may be necessary or appropriate for the performance of its duties.

VII. APPOINTMENT AND REMOVAL OF DIRECTOR, KMP AND SENIOR MANAGEMENT

Appointment criteria and qualifications:

1. The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his/her appointment.
2. A person should possess adequate qualification, expertise and experience for the position he/she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person are sufficient/ satisfactory for the concerned position.

Term / Tenure:

1. Managing Director/Whole-time Director/Manager (Managerial Person):

- The Company shall appoint or re-appoint any person as its Managerial Person for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

2. Independent Director:

- An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

- No Independent Director shall hold office for more than two consecutive terms, but such independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director.

Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

- At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed Company or such other number as may be prescribed under the Act.

Evaluation:

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management at regular interval (yearly).

Removal:

Due to reasons for any disqualification mentioned in the Companies Act, 2013, rules made there under or under any other applicable Act, rules and regulations, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management subject to the provisions and compliance of the said Act, rules and regulations.

Retirement:

The Director, KMP and Senior Management shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

VIII. PROVISIONS RELATING TO REMUNERATION OF MANAGERIAL PERSON, KMP AND SENIOR MANAGEMENT

General:

1. The remuneration/compensation/commission (if any) etc. to Managerial Person, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration/ compensation/commission etc. shall be subject to the prior/post approval of the shareholders of the Company and Central Government, wherever required.
2. The remuneration and commission to be paid to Managerial Person shall be as per the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force.
3. Increments to the existing remuneration/compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Managerial Person. Increments will be effective from the date mentioned in the resolution as approved by the Shareholders in respect of Managerial Person.
4. Where any insurance is taken by the Company on behalf of its Managerial Person, KMP and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

Remuneration to Managerial Person, KMP and Senior Management:

1. Fixed pay:

Managerial Person, KMP and Senior Management shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee in accordance with the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force. The break-

up of the pay scale and quantum of perquisites including, employer's contribution to P.F, pension scheme, medical expenses, club fees etc. shall be decided and approved by the Board on the recommendation of the Committee and approved by the shareholders and Central Government, wherever required.

2. Minimum Remuneration:

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managerial Person in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the prior approval of the Central Government.

3. Provisions for excess remuneration:

If any Managerial Person draws or receives, directly or indirectly by way of remuneration any such sums in excess of the limits prescribed under the Companies Act, 2013 or without the prior sanction of the Central Government, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it unless permitted by the Central Government.

Remuneration to Non-Executive/Independent Director:

1. Remuneration/Commission:

The remuneration/commission shall be in accordance with the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force.

2. Sitting Fees:

The Non- Executive/Independent Director may receive remuneration by way of fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed the maximum amount as provided in the Companies Act, 2013, per meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.

3. Stock Options:

An Independent Director shall not be entitled to any stock option of the Company.

IX. DEVIATIONS FROM THIS POLICY

Deviations on elements of this policy in extraordinary circumstances, when deemed necessary in the interests of the Company, will be made if there are specific reasons to do so in an individual case.

MITHLA DUBEY
NON-EXECUTIVE DIRECTOR
DIN: 03597415

HARIHAR PRASAD THAPAK
CHAIRMAN-NRC Committee
DIN: 09627567

ABDUL MOIN KHAN
INDEPENDENT DIRECTOR
DIN: 07918067

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NAVNEET KAUR
(Company Secretary)
ACS No. 29130

PLACE: BHOPAL
DATE: 13th August 2026

ANNEXURE-III TO DIRECTORS' REPORT

Form AOC-1

(Pursuant to first provision to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Details	
1.	Name of the subsidiary	TRUPCR Europe Limited	Coris Holding SRL, Belgium
2.	Relationship	Direct subsidiary of Blackbio Dx Limited	Direct subsidiary of Blackbio Dx Limited
3.	Date since when subsidiary was acquired	28-03-2022	29-08-2025
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01/04/2025 to 31/03/2026	29/08/2025 to 31/03/2026
5.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	GBP 118.19	Euro 105.74
6.	Share capital	1,02,585	2,56,18,200
7.	Reserves & surplus	11,64,39,806	39,22,21,062
8.	Total assets	23,90,42,505	53,52,85,558
9.	Total Liabilities	12,25,00,114	11,74,46,296
10.	Investments	-	-
11.	Turnover	20,70,46,372	35,91,19,253
12.	Profit before taxation	1,85,12,081	8,76,17,395
13.	Provision for taxation	-	-
14.	Profit after taxation	1,85,12,081	8,76,17,395
15.	Proposed Dividend	-	-
16.	% of shareholding	70%	70%

Remarks:

1. Coris Holding SRL, Belgium was acquired by 3B BlackBio Dx Limited along with its subsidiary co., TRUPCR Europe Limited
2. Coris Holding, SRL, Belgium owns 100% shares of Coris Bioconcept SRL.

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations-NA
2. Names of subsidiaries which have been liquidated or sold during the year- NA

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

There are no associate companies and joint ventures during the current financial year.

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLETIME DIRECTOR
DIN: 00538049

NAVNEET KAUR
(Company Secretary)
ACS No. 29130

PLACE: BHOPAL
DATE: 13th August 2026

ANNEXURE –IV TO DIRECTORS’ REPORT

FORM NO.MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH 2026

Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

To,
The Members,
3B BLACKBIO DX LIMITED
(FORMERLY, KILPEST INDIA LIMITED)
7 C, INDUSTRIAL AREA
GOVINDPURA, BHOPAL MP 462023

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **3B BLACKBIO DX LIMITED**, (hereinafter called the “Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026 according to the provisions of:

1. The Companies Act, 2013 (‘the Act’) and the rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made there under;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, and amendments from time to time; (Not Applicable)
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. (Not Applicable)
 - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable)

- (f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client.
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations 2021 (Not Applicable)
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. (Not Applicable)
- (i) Other Laws applicable to the Company;
 - i. The Hazardous Wastes (Management and Handling) Rules, 1989;
 - ii. The Insecticide Act, 1968;
 - iii. Factories Act, 1948 and Rules made there under
 - iv. Payment of Bonus Act, 1965 & Rules, 1965
 - v. Maternity Benefit Act, 1961 & Rules
 - vi. Employees Compensation Act, 1923 & Rules.
 - vii. Minimum Wages Act, 1948, M.W(C) Rules, 1950
 - viii. Child Labour (P&R) Act, 1986 & Rules.
 - ix. Air (Prevention and Control of Pollution) Act, 1981
 - x. Water (Prevention and Control of Pollution) Act, 1974
 - xi. Payment of Wages Act, 1936
 - xii. Employees State Insurance Act, 1948
 - xiii. Employees PF & Miscellaneous Provisions Act, 1952
 - xiv. Contract Labour (Regulation & Abolition) Act, 1970
 - xv. Bureau of Indian Standards Act.
 - xvi. Industrial Disputes Act, 1947
 - xvii. Indian Contract Act, 1872
 - xviii. Environment Protection Act, 1986 and other environmental laws
 - xix. Payment of Gratuity Act, 1972
 - xx. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
 - xxi. Medical device rules, 2017

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India with respect to Board and General Meetings.
- (ii) Listing Agreements entered into by the Company with BSE Limited as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

- Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes. All the decisions have been taken unanimously and no dissent recorded.

NOTE: The company received a notice from BSE regarding non-compliance with SEBI (LODR) 2015 regulations, specifically Regulation 17(1A) and Regulation 19(1)/(2). Following the receipt of the notice from BSE, the company submitted clarification and applied for a waiver of the fines imposed.

- Under Regulation 17(1A), Full Waiver Request for the Penalty Imposed for Rs. 2,14,760/- was filed on 05-09-2024 which was rejected.
The Company has duly paid the said penalty amounting to Rs. 2,14,760 (Rupees Two Lakh Fourteen Thousand Seven Hundred Sixty) on 24-03-2026, via UTR No. SBINR52026032421305264
- Under Regulation 19(1)/(2), Full Waiver Request for the Penalty Imposed for Rs. 2,00,600/- was filed on 06-12-2024.
The waiver application submitted for the penalty imposed was duly accepted by BSE on Mar 18, 2026 and full penalty amount was waived off.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For P.K. Rai & Associates
Practicing Company Secretaries

CS PRAVEEN KUMAR RAI
M.No: 6313
C.P.No. 3779
PEER REVIEW NUMBER: S2008MP825500
UDIN: F006313H001103343
Date:- 13th August , 2026
Place: Bhopal

To,
The Members,
3B BLACKBIO DX LIMITED
(FORMERLY, KILPEST INDIA LIMITED)
7 C, INDUSTRIAL AREA
GOVINDPURA, BHOPAL MP 462023

Our Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of Financial Records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events, etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For P.K. Rai & Associates
Practicing Company Secretaries

CS PRAVEEN KUMAR RAI
M.No: 6313
C.P.No. 3779
PEER REVIEW NUMBER: S2008MP825500
UDIN: F006313H001103343
Date:- 13th August, 2026
Place: Bhopal

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Members

3B BLACKBIO DX LIMITED
(FORMERLY, KILPEST INDIA LIMITED)
7 C, Industrial Area
Govindpura, Bhopal MP 462023

I have examined the relevant registers, records, books, forms, returns and disclosures received from the Directors of **3B BLACKBIO DX LIMITED**, (CIN L24211MP1972PLC001131), having Registered Office at 7 C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL MP 462023 (the Company), produced before me by the Company for the purpose of issuing this Certificate in pursuance to Regulation 34(3) read with Schedule V, Para-C, Clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verification (including Director Identification Number (DIN) status on MCA website) as considered necessary and explanation furnished to me by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ended on 31st March, 2026 were debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India or any such other Statutory Authority.

S. No.	DIN/PAN	Name of the Director	*Date of first Appointment in the Company
1	00538049 AEHPD1606G	NIKHIL KUBER DUBEY NIKHIL KUBER DUBEY (CFO)	11/08/1993 23/05/2018
2	01493040	DHIRENDRA DUBEY	01/07/1995
3	03597415	MITHLA DUBEY	27/03/2015
4	07918067	ABDUL MOIN KHAN	25/09/2017
5	09627567	HARIHAR PRASAD THAPAK	23/09/2022
6	11228713	VIVEK SAIHGAL	14/08/2025

**the date of appointment is as per the MCA Portal.*

Note: Ensuring the eligibility for appointment and regularisation of every Director on the Board is the responsibility of the Management of the Company. My responsibility is to express an opinion based on verification of documents/ information available to me. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For P.K. Rai & Associates
Practicing Company Secretaries

PRAVEEN KUMAR RAI
FCS: M.NO 6313 CP No: 3779
PEER REVIEW NUMBER: S2008MP825500
UDIN: F006313H001103288

Place: BHOPAL
DATE: 13th August 2026

ANNEXURE-V TO DIRECTORS' REPORT

Particulars of Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo required under the Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies(Accounts) Rules, 2014.

A. CONSERVATION OF ENERGY

(a) Energy conservation measures taken:

The Company is conscious of the need for energy conservation and striving to explore possibilities of reducing energy consumption in all the areas of operations including office premises as well as its manufacturing facilities.

The Company has further accelerated its efforts to conserve energy and has been able to achieve results this year also.

Some of the measures implemented are:

- (i) Planned production for maximum utilization of services.
- (ii) Stoppage of utilities when not required.
- (iii) Installation of items/ equipments which will consume less energy, optimization of non-working day consumption
- (iv) Reduced the consumption of Paper usage. Promoted soft copy record instead of hard copy, using both sides of the paper for writing purpose, no printouts were taken unless it was essential & monitoring of consumption of paper.
- (v) Reuse of reflux-distillation water being used for testing/analysis of product in the laboratory.
- (vi) Conversion of existing light fittings to LED light fittings have been completed in all areas so that improve energy saving & safety also

(b) Steps taken by the Company for utilising alternate sources of energy

Installation and commissioning of 40KW Solar Power Plant was finished in the month of August,2022.

(c) Additional investments and proposals being implemented for reduction of energy consumption:

- (i) Elimination of heat losses in air- conditioning areas and all AC's kept at 24° C.

(d) Total energy consumption and energy consumption per unit of production as per FORM A hereunder:

FORM A
FORM FOR DISCLOSURE OF PARTICULARS WITH REGARD TO CONSUMPTION OF ENERGY POWER AND FUEL CONSUMPTION

	Year ended 31-03-2026	Year ended 31-03-2025
1 Electricity		
a) Purchased		
Units (KWH)	153621	151611
Total Amount (Rs.)	18,57,894	17,90,525.91
Average Rate/Unit (Rs.)	12.09	11.81
b) Own Generation		
i) Through Diesel Generator		
Units (KWH)	896	960
Units/Ltr. of Diesel	1.42	1.383
Cost/Unit (Rs.)	64.69	66.45
ii) Through Steam Turbine / Generator		
2 Coal	NA	NA
3 Fuel Furnace Oil + Light	NA	NA
Diesel Oil	NA	NA
Quantity (KL)	NA	NA
Total Amount (Rs.)	NA	NA
Average Rate/KL (Rs.)	NA	NA
4 Solar Power Generation (KWH)	42812	43853

CONSUMPTION PER UNIT OF PRODUCTION

Products (with details) Unit	Since the company manufactures several
Electricity Furnace Oil	formulations and having regard to the records and
Coal (specify quality)	and other books maintained by the company, it is
Others (Specify)	impracticable to apportion the utilities.

TECHNOLOGY ABSORPTION

EFFORTS MADE IN TECHNOLOGY ABSORPTION

FORM B
FORM FOR DISCLOSURE OF PARTICULARS WITH REGARD TO ABSORPTION

RESEARCH & DEVELOPMENT

1. Specific areas in which R&D carried out by the company:
 - a. Development of new PCR based disease diagnosis kits.
 - b. Development of Rapid Diagnostic Kits (lateral flow) based on Antigen/Antibody.
 - c. Development of Next-Gen Sequencing (NGS) based diagnostic kits.
 - d. Development of Digital PCR (dPCR) based diagnostic kits.
 - e. Development of Extraction kits both for manual and automated platforms.
 - f. Production of liquid protein hydrolysate plant growth stimulator and fertilizer.
 - g. Development of mosquito larvicidal formulation.
2. Benefits derived as a result of the above R&D:
 - a. Several PCR assays launched leading to increased revenue and better patient diagnosis
 - b. Several Rapid assays (lateral flow) launched leading to increased revenue and better patient diagnosis
 - c. Several NGS assays launched and are being commercialized

- d. Production of Liquid protein hydrolysate was stated and presently being commercialized as Fytozyme.
- e. Mosquito larvicidal based formulation are commercialized.
- f. Digital PCR / dPCR assay launched

3. Future plan of action:

- a. Commercialization of new PCR based assays.
- b. Commercialization of new Rapid (lateral flow) based assays.
- c. Commercialization of new NGS based assays.
- d. Validation & commercialization of Digital PCR based assays.
- e. Establishment of joint venture with national and international companies for making rapid progress in biotechnology.

4. Expenditure on R&D

		(Rs. In Thousands)	
		31-03-2026	31-03-2025
a)	Capital	11269.58	4728.07
b)	Recurring	22836.36	18649.62
c)	Total	34105.94	23377.69
d)	Total R&D expenditure as a percentage of total turnover	3.51%	2.58%

TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

- 1. Efforts, in brief, made towards technology : Innovations made in manufacturing processes.
absorption, adaptation and innovation : New Products launched
: Existing Products improved.
- 2. Benefits derived as a result : Improved productivity and process efficiencies.
of the above efforts : Sales volume increased.
: Customer trust company's products.
: Brand image improved.

3. There is no imported technology involved this year.

Total foreign exchange used

B. FOREIGN EXCHANGE EARNINGS AND OUTGO

		(Rs. In Thousands)	
		2025-26	2024-25
1	Foreign Exchange Earnings		
	Agrochemicals	27774.00	35675.00
	Diagnostic Division	214094.00	170352.00
2	Foreign Exchange Outgo		
	Agrochemicals	-	-
	Diagnostic Division	62105.00	57,499.65

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLETEIME DIRECTOR
DIN: 00538049

ANNEXURE-VI TO DIRECTORS' REPORT

Information required under Section 197 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

I	Ratio of the remuneration of each director to the median remuneration of the employees of the Company for the Financial Year	<table><tr><th>S.No.</th><th>Name of Director(s)</th><th>Ratio of Remuneration of Each Director to the Median Remuneration</th></tr><tr><td>01.</td><td>Mr. Dharendra Dubey</td><td>14.18</td></tr><tr><td>02.</td><td>Mr. Nikhil Kuber Dubey</td><td>14.18</td></tr><tr><td>03.</td><td>Mr. Vivek Saihgal</td><td>0.05</td></tr><tr><td>04.</td><td>Mrs. Mithla Dubey</td><td>0.02</td></tr><tr><td>05.</td><td>Mr. Abdul Moin Khan</td><td>0.00</td></tr><tr><td>06.</td><td>Mr. Harihar Prasad Thapak</td><td>0.03</td></tr></table>	S.No.	Name of Director(s)	Ratio of Remuneration of Each Director to the Median Remuneration	01.	Mr. Dharendra Dubey	14.18	02.	Mr. Nikhil Kuber Dubey	14.18	03.	Mr. Vivek Saihgal	0.05	04.	Mrs. Mithla Dubey	0.02	05.	Mr. Abdul Moin Khan	0.00	06.	Mr. Harihar Prasad Thapak	0.03											
S.No.	Name of Director(s)	Ratio of Remuneration of Each Director to the Median Remuneration																																
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05.	Mr. Abdul Moin Khan	0.00																																
06.	Mr. Harihar Prasad Thapak	0.03																																
II	Percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the Financial Year.	<table><tr><th>S.No.</th><th>Name of KMP</th><th></th><th>Increase (in %)</th></tr><tr><td>01.</td><td>Mr. Dharendra Dubey</td><td>Chairman & Managing Director</td><td>29.03%</td></tr><tr><td>02.</td><td>Mr. Nikhil Kuber Dubey</td><td>CFO & WholeTime Director</td><td>29.03%</td></tr><tr><td>03.</td><td>Mr. Vivek Saihgal</td><td>Director</td><td>NIL</td></tr><tr><td>04.</td><td>Mr. Abdul Moin Khan</td><td>Director</td><td>NIL</td></tr><tr><td>05.</td><td>Mrs. Mithla Dubey</td><td>Director</td><td>NIL</td></tr><tr><td>06.</td><td>Mr. Harihar Prasad Thapak</td><td>Director</td><td>NIL</td></tr><tr><td>07.</td><td>Mrs. Navneet kaur</td><td>Company Secretary</td><td>15.81%</td></tr></table>	S.No.	Name of KMP		Increase (in %)	01.	Mr. Dharendra Dubey	Chairman & Managing Director	29.03%	02.	Mr. Nikhil Kuber Dubey	CFO & WholeTime Director	29.03%	03.	Mr. Vivek Saihgal	Director	NIL	04.	Mr. Abdul Moin Khan	Director	NIL	05.	Mrs. Mithla Dubey	Director	NIL	06.	Mr. Harihar Prasad Thapak	Director	NIL	07.	Mrs. Navneet kaur	Company Secretary	15.81%
S.No.	Name of KMP		Increase (in %)																															
01.	Mr. Dharendra Dubey	Chairman & Managing Director	29.03%																															
02.	Mr. Nikhil Kuber Dubey	CFO & WholeTime Director	29.03%																															
03.	Mr. Vivek Saihgal	Director	NIL																															
04.	Mr. Abdul Moin Khan	Director	NIL																															
05.	Mrs. Mithla Dubey	Director	NIL																															
06.	Mr. Harihar Prasad Thapak	Director	NIL																															
07.	Mrs. Navneet kaur	Company Secretary	15.81%																															
III	Percentage increase in the median remuneration of employees in the financial year.	9.37%																																
IV	Number of permanent employees on the rolls of the Company as on 31 st March 2026	86																																
V	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration	Average percentile increase already made in the salaries of employees other than the managerial personnel = 10%. Percentile increase in the managerial remuneration =29.03% No, exceptional circumstances for increase in the managerial remuneration.																																
Vi	Key Parameters for any variable component of remuneration availed by the directors	Key Parameter is Net Profit. Commission is paid to each of the Executive Directors (Mr. Dharendra Dubey and Mr. Nikhil Kuber Dubey) not exceeding 2.5% of Net Profit.																																

Vii	Affirmation that the remuneration is as per the remuneration policy of the Company.	The remuneration is as per the Nomination and Remuneration Policy for the Directors, Key Managerial Personnel and other employees of the Company, formulated pursuant to the provisions of section 178 of the Companies Act, 2013.
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Notes:

1. The Remuneration of Independent Directors is sitting fees paid to them for the financial year 2025-26.
2. Median remuneration of the company for all its employees is ₹ 340,188 for the F.Y 2025-26.
3. The median remuneration of those employees has been taken who has worked for the whole F.Y 2025-26.

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DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLETIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 13th August 2026

ANNEXURE-VII TO DIRECTORS' REPORT

KEY FINANCIAL RATIOS

[Pursuant to Schedule V (B) to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Sl. No.	Description	2025-26	2024-25	Explanation for significant change
i.	Debtors Turnover	3.28	2.65	NA
ii.	Inventory Turnover	7.72	11.04	Due to increase in overall inventory as compared to revenue
iii.	Interest Coverage Ratio	325.68	590.72	Due to Increase in finance cost of new foreign subsidiary
iv.	Current Ratio	5.27	7.11	Due to increase in current liabilities particularly liabilities of Coris, newly acquired entity
v.	Debt Equity Ratio	0.01	0.00	NA
vi.	Operating Profit Margin (%)	40.00%	51.94%	NA
a.	Net Profit Margin (%)	42.23 %	49.44%	NA
b.	Return on Net Worth (%)	22.61 %	23.13%	NA

Note - The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLE-TIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 13th August 2026

REPORT ON CORPORATE GOVERNANCE **for the year ended 31st March 2026**

A. COMPANY'S PHILOSOPHY ON THE CODE OF CORPORATE GOVERNANCE

The Corporate Governance framework and philosophy is a reflection of the Company's corporate culture, policies, values and relationship with stakeholders which is driven relentlessly across the organization. Corporate Governance is the system by which Companies are directed and controlled by the Management in the best interest of the Shareholders and others. The Company's philosophy on the Code of Governance is based on the belief that effective Corporate Governance Practices constitute a strong foundation on which successful commercial enterprises are built to last. Corporate Governance is essentially a system by which companies are governed and controlled by the management under the direction and supervision of the Board in the best interest of all the stakeholders. It is not compliance of laws, rules and regulations, but also the application of best management practices and adherence to the highest ethical principles in all its dealings, to achieve the objects of the Company, enhance stakeholder value and discharge its social responsibility.

The Company believes in giving its executives ample freedom to operate and secure the Company's target by putting in their best efforts. The company strongly believes that good Corporate Governance is a pre-requisite for enhancing shareholders long term value. The Company lays great emphasis on a corporate culture of conscience, integrity, fairness, transparency, accountability and responsibility for efficient and ethical conduct of its business. The Board considers itself as the trustee of its Shareholders. Our Board exercises its fiduciary responsibilities in widest sense of the term. During the period under review, the Board continued its pursuit by adopting and monitoring of corporate strategies, prudent business plans, major risks and ensuring that the company pursues policies and procedures to satisfy its social, legal and ethical responsibilities. The Company's Corporate Governance structure ensures timely implementations of plans and adequate disclosures as well as fair dealings with stakeholders' interests thereby ensuring highest standards of business ethics and integrity. Good Corporate Governance is indispensable to resilient and vibrant capital markets and is, therefore, an important instrument of investor protection.

The Company has adopted a Code of Conduct for its employees including the Managing Director and Whole-Time Directors. The Board of Directors is at the core of our Corporate Governance practice and oversees how the management serves and protects long-term interest of all our stakeholders. We believe that an active, well-informed and independent Board is necessary to ensure the highest standards of corporate governance. It is well recognized that an effective Board is a pre-requisite for strong and effective corporate governance. Corporate Governance primarily hinges on the cardinal principles of accountability, transparency and fairness in all its transactions in the widest sense to meet stakeholder aspirations.

B. BOARD OF DIRECTORS

The Board of Directors ('the Board') of the Company is the highest governance authority within the management structure of the Company. The Board of Directors is the apex body constituted by shareholders, for overseeing the Company's overall functioning. Further, the Board of Directors of the Company is totally committed to the best practices for effective Corporate Governance.

The Board, along with its Committees, fosters sound standards of Corporate Governance and provides independence, leadership and guidance to the Management, directs and supervises the performance of the Company, thereby enhancing stakeholders' value. The Board has a fiduciary duty in ensuring that the rights of all stakeholders are protected.

All statutory and other significant and material information are placed before the Board to enable it to discharge its responsibilities of supervision, control and direction. The Company has established processes and policies in place to ensure that the Board is well informed and well equipped to discharge its overall

responsibilities and provide the Management with strategic direction catering to exigency of long-term stakeholders' value.

The necessary disclosures regarding committee positions have been made by all the Directors.

I. Composition and Category of Directors:

The category of Directors during the financial year under review, the number of Directorships/Chairpersonships and Committee positions held by them in other public limited companies and the names of the listed entities where they hold Directorship and the category of such Directorship as on 31st March 2026 are given below:

Name of Director	Designation / Category	No. of Directorship in other Public Companies	*In Committees of the Company		Number of committee positions held in other Public Company	Relationship inter-se directors
			Chairmanship	Membership		
Shri Dharendra Dubey DIN: 01493040	Chairman & Managing Director	NIL	NIL	NIL	NIL	Brother of Nikhil Kuber Dubey, Son of Mithla Dubey
Shri Nikhil Kuber Dubey DIN: 00538049	Chief Financial Officer & Whole-Time Director	NIL	NIL	2	NIL	Brother of Dharendra Dubey, Son of Mithla Dubey
Smt. Mithla Dubey DIN: 03597415	Non-Executive Non-Independent Director	NIL	NIL	3	NIL	Mother of Dharendra Dubey, Nikhil Kuber Dubey
Shri Vivek Saihgal DIN: 11228713	Non-Executive Independent Director	NIL	1	1	NIL	-
Shri. Abdul Moin Khan DIN: 07918067	Non-Executive Independent Director	NIL	2	0	NIL	-
Shri. Harihar Prasad Thapak DIN: 09627567	Non-Executive Independent Director	NIL	1	2	NIL	-

The strength of the Board is accentuated by diversity in terms of the collective skill sets, gender and experience of the Directors. The Company currently has a right mix of Directors on the Board who possess the requisite experience in general corporate management, finance and other allied fields which enable them to contribute effectively to the Company in their capacity as Directors of the Company.

Detailed profile of the Directors is available on the Company's website <https://www.kilpest.com/investor.html>

Independent Directors

Independent Directors play a vital role in the governance processes of the Board by enhancing corporate credibility and governance standards. Their increased presence in the boardroom has been hailed as a harbinger for striking a right balance between individual, economic and social interests. All Independent Directors of the Company have been appointed as per the provisions of the Act and the SEBI Listing Regulations.

In the opinion of the Board, the Independent Directors fulfill the conditions of independence specified in the Act and the SEBI Listing Regulations and are independent of the Management. The appointment/re-appointment of Independent Directors is carried out in a structured manner in accordance with the provisions of the Act and the SEBI Listing Regulations. The Nomination and Remuneration Committee ('NRC') provides for identification of candidates based on certain laid down criteria and takes into consideration the need for diversity of the Board and accordingly makes its recommendations to the Board.

They are non-executive directors as defined under Regulation 16(1)(b) of the SEBI Listing Regulations read with Section 149(6) of the Act along with rules framed thereunder, including any amendments thereto. In terms of Regulation 25(8) of SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties with an objective, independent judgement and without any external influence. Based on the declarations received from the Independent Directors, the Board has confirmed that they meet the criteria of independence as mentioned under Section 149 of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and that they are independent of the Management.

In terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014, the Independent Directors have confirmed that they have enrolled themselves in the Independent Directors' Databank maintained with the Indian Institute of Corporate Affairs, ('IICA').

No Independent Director had resigned during the Financial Year 2025-26.

Familiarization Programmes for Board Members

The Company has an orientation programme upon induction of new Directors, as well as other initiatives to update Directors on a continuous basis. The Board members are provided with necessary documents/brochures, reports and internal policies to enable them to familiarize with the Company's procedures and practices. This program includes site visits and interactions with senior management, enabling new directors to gain first-hand knowledge of the Company's operations, strategy, market standing and organisational structure. This enables the Directors to get a deep understanding of the Company, its employees, values and culture and facilitates their active participation in overseeing the performance of the Management.

The Company also has an ongoing familiarization programme for its Independent Directors, with the objective of familiarizing them with the Company, its operations, strategies and business model, nature of the industry and environment in which it operates, functions, policies and procedures of the Company and its subsidiaries, the regulatory environment applicable to it, projects undertaken by the Company and also the roles, rights and responsibilities of Independent Directors so as to gain a clear understanding of their roles, rights and responsibilities for the purpose of contributing significantly towards the growth of the Company. The Board is provided with all the documents required and/or sought by them to have a good understanding of the Company, its business model and various operations and the industry of which it is a part. The Board is also regularly informed about significant developments in the industry, geopolitical

issues, regulatory changes and other developments that impact the Company. Further, they are refreshed about their roles, duties and responsibilities.

The details of such familiarization programmes for Independent Directors are posted on the website of the Company and can be accessed at <https://www.kilpest.com/investor.html>

Meeting of Independent Directors: For the Board to exercise free and fair judgement in all matters related to the functioning of the Company as well as the Board, it is important for the Independent Directors to have meetings without the presence of the executive management. During the year under review, one meeting of Independent Directors was held during the year on 6th February 2026. All the Independent Directors were present at the meeting. At the Meeting, the Independent Directors:

- Reviewed the performance of Non-Independent Directors and the Board as a whole;
- Reviewed the performance of the Chairman of the Company, taking into account the views of the Executive Director and Non-Executive Directors; and
- Assessed the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

Skills, Expertise and Competencies of the Board

The Board of the Company comprises eminent personalities and leaders in their respective fields for achieving the objectives of the Company while operating effectively, responsibly and sustainably. These Members bring in the required skills, competence and expertise to the Board.

The Directors are appointed based on well-defined selection criteria. The NRC considers, inter alia, key skills, qualifications, expertise and competencies, whilst recommending to the Board the candidature for appointment of Director.

Pursuant to provisions of Listing Regulations, given below is the list of core skills, expertise/competencies that the Company's Board has identified as particularly valuable to the effective oversight and functioning of the Company:

- Leadership Experience & Business Dynamics: Leadership experience in managing companies, understanding of business dynamics, across various markets, industry experience including its entire value chain and regulatory jurisdictions.
- Strategy and Planning: Appreciation of long-term trends, strategic choices and experience in guiding and leading management teams to make decisions in uncertain environments. Experience in Human Resources and Communication.
- Corporate Governance: Experience in developing good governance practices, serving the best interests of all stakeholders, maintaining board and management accountability, building long-term effective stakeholder engagements and driving corporate ethics and values.
- Sustainability & technology: Experience in sustainability and technology and its integration into regular business practices for long term value creation

A chart or matrix setting out the skills/expertise/competence of the Directors is given below:

S.No.	Area of Expertise	Leadership Experience & Business Dynamics	Strategy and Planning	Corporate Governance	Sustainability & technology
	Availability of Expertise with the Board				
1	Dhirendra Dubey	√	√	√	√
2	Nikhil Kuber Dubey	√	√	√	√
3	Mithla Dubey			√	
4	Vivek Saihgal	√	√	√	√
5	Abdul Moin Khan	√	√	√	
6	Harihar Prasad Thapak		√	√	

Confirmation as regards independence of Independent Directors: In the opinion of the Board of Directors of the Company, the existing Independent Directors fulfills the conditions specified in the SEBI Listing Regulations and are Independent of the Management.

Reasons for resignation of Independent Director before the expiry of term, if any: Not Applicable

II. Board Procedure:

The agenda is circulated well in advance to the Board/Committee Members along with comprehensive background information forming part of the agenda to enable the Board and Committees to arrive at appropriate decisions. The Company Secretary tracks and monitors the Board and Committee proceedings to ensure that the Terms of Reference are adhered to, decisions are properly recorded in the minutes and actions on the decisions are tracked thereby enriching the effectiveness of the Meetings.

The Terms of Reference are amended and updated from time to time in order to keep the functions and role of the Board and its Committees at par with the changing statutes. Meeting effectiveness is ensured through clear agenda, circulation of agenda material in advance, detailed presentations at the meetings and tracking of action taken reports at every meeting.

The Board meets at regular intervals to discuss and decide on business strategies/policies and review financial performance of the Company.

At Board Meetings, the Managing Director appraises the Board on the overall performance of the Company to enable the Board to discharge its responsibilities effectively. The Board also, inter alia, reviews the strategy, annual business plan and capital expenditure budgets, quarterly, half-yearly and annual financial results, compliance reports on all laws applicable to the Company, people process matters, minutes of Board Meetings of subsidiaries and minutes of Meetings of Committees of the Board. In addition, the Board is kept informed of all major events. The Chairpersons of all the Committees brief the Board at its Meetings about the significant discussions at each of the Committee Meetings.

The Board reviews the performance of the Company vis-à-vis budgets/targets. The information as required under Listing Regulations is also made available to the Board, wherever applicable, for their consideration. Additionally, the Board is kept informed of all major events, including information listed under Regulation 17(7) read with Part A of Schedule II to the SEBI Listing Regulations. The gap between two Meetings did not exceed 120 days and the Meetings were conducted in compliance with all applicable laws. The necessary quorum was present for all the Board Meetings.

The Board of directors provides the strategic direction and thrust to the operations of the company. During the period under review, 7 Board Meetings were held; on 15th April 2025, 28th May 2025, 24th July 2025, 14th

August 2025, 19th September 2025, 13th November 2025 and 6th February 2026. The Fifty Third (53rd) Annual General Meeting ('e-AGM') of the Company for the Financial Year ('FY') 2024-25 was held on 26th September 2025 through video conferencing ('VC')/other audio visual means ('OAVM') in accordance with the relevant circulars issued by the Ministry of Corporate Affairs ('MCA') and Securities Exchange Board of India ('SEBI'). All the Directors of the Company were present at the AGM.

Attendance of each Director at Board Meeting and Annual General Meeting (AGM) was as follows:-

S.No.	Name of Director	No. of Board Meetings Attended	Attendance at AGM held on 26 th September 2025
1	Shri Dharendra Dubey	7	Yes
2	Shri Nikhil Kuber Dubey	7	Yes
3	Shri Vivek Saihgal	2	Yes
4	Smt. Mithla Dubey	2	Yes
5	Shri. Abdul Moin Khan	6	Yes
6	Shri. Harihar Prasad Thapak	3	Yes

C. CODE OF CONDUCT

The Code of Conduct reflects the Company's core values, identifies corporate responsibilities towards its stakeholders and obliges the Management to comply with the fundamental guidelines when exercising their authority, both within and outside the organization.

The Company has adopted for its Board of Directors and Senior Management which is available on the website of the Company at www.kilpest.com. It attempts to instil positive organisational behaviour to enhance shareholder value, inculcate business ethics, and work towards excellence, leadership, and trust. It provides clarity of purpose and directs us to maintain the highest standards of Corporate Governance.

As on 31st March 2026, all the Board Members and Senior Management of the Company have affirmed compliance with their respective Codes of Conduct. A declaration to this effect duly signed by the Managing Director forms part of this Report. The Company has also received a confirmation from the Non-Executive Directors and Independent Directors regarding compliance of the Code for the year under review.

Apart from receiving sitting fees that they are entitled to under the Act as Non-Executive Directors and reimbursement of expenses incurred in the discharge of their duties, none of the Non-Executive Directors had any other material pecuniary relationship or transactions with the Company, its Subsidiary, Promoters, Directors, Senior Management during the three immediately preceding financial years or during the current financial year.

Senior Management of the Company have made disclosures to the Board confirming that there are no material financial and/or commercial transactions between them and the Company that could have potential conflict of interest with the Company at large.

D. DETAILS OF REMUNERATION PAID TO DIRECTORS DURING THE PERIOD ENDED ON 31st MARCH 2026

Criteria of Making Payment to Non-Executive Director:

The Non-Executive Directors are paid sitting fees for attending each meeting of the Board of Directors and Committees thereof.

The details of the sitting fees paid during the period to the Non-Executive Directors and the remuneration paid to the Executive Directors are given below:

S. No.	Name of Director	Sitting Fees (Incl. Committee Meetings)	Salaries	Commission & Other Benefits	Cont. Provident & Superannuation Funds	Total
1	Shri Dhirendra Dubey	24,500	48,00,000	1,31,50,000	3,45,600	1,83,20,100
2	Shri Nikhil Kuber Dubey	24,500	48,00,000	1,31,50,000	-	1,79,74,500
3	Smt. Mithla Dubey	7,000	-	-	-	7,000
4	Shri. Abdul Moin Khan	-	-	-	-	-
5	Shri. Harihar Prasad Thapak	10,500	-	-	-	10,500
6	Shri. Vivek Saihgal	17,500	-	-	-	17,500
	TOTAL	84,000	96,00,000	2,63,00,000	3,45,600	3,63,29,600

Details of any other pecuniary relationships or transactions of the Non-Executive Directors vis-à-vis the Company are given below:

S. No.	Name of the Director	Amount involved (Rs in Lakh)	Nature of transactions
NIL			

Succession Planning

The Company believes that sound succession planning for the senior leadership is critical for developing bench strength to ensure growth, stability and a robust future for the Company. However, the NRC works with the Board on the leadership succession plan to ensure orderly succession in appointments to the Board and in the senior management. The Company strives to maintain an appropriate balance of skills and experience, within the organization and the Board, in an endeavor to introduce new perspectives, whilst maintaining experience and continuity.

E. COMMITTEES OF THE BOARD

Given below are the composition and the terms of reference of various Boards constituted Committees, inter alia including the details of meetings held during the year. The Company Secretary acts as the secretary for all Board constituted Committees. The Chairperson of each Committee briefs the Board on significant discussions at its meetings. During the financial year all recommendations made by the various Committees have been accepted by the Board.

1) Audit Committee:

The Audit Committee of the Company has been constituted in line with the provisions of Regulation 18 of the SEBI Listing Regulations and Section 177 of the Companies Act, 2013 ('the Act').

The Company's Audit Committee consists of following directors:-

S. No.	Name of Member	Designation	Category of Director
1	Shri. Abdul Moin Khan	Chairman	Non-Executive and Independent Director
2	Shri. Nikhil Kuber Dubey	Member	Chief Financial Officer & Whole-Time Director
3	Shri. Harihar Prasad Thapak	Member	Non-Executive and Independent Director

The Primary objective of Committee is to monitor and provide effective supervision of Management's financial reporting process to ensure accurate and timely disclosures, with highest level of transparency, integrity and quality of financial reporting. The Audit Committee also exercises the role and powers entrusted upon by the Board of Directors from time to time and as mandated under the applicable rules / regulations / laws. All possible measures have been taken by Committee to ensure the independence and objectivity of the independent auditors. During the period under review five meetings of the committee were held i.e., 15th April 2025, 28th May 2025, 14th August 2025, 13th November 2025 and 6th February 2026 and all its members were present in these meetings. The Company Secretary acts as the secretary to the Audit Committee. The Chairman of the Audit Committee was present at the e-AGM held on 26th September 2025. Its terms of reference, inter alia, include the following:

- a) To recommend the appointment/re-appointment of the statutory auditors, internal auditors, secretarial auditors and to review their performance.
- b) To review reports of the internal auditors and decide about the scope of work.
- c) To review the financial statements and to seek clarifications etc. from the Statutory/ Internal Auditors.
- d) To review the adequacy of internal control system.
- e) To review with the management the annual/ half-yearly/ quarterly financial statement.
- f) To review the transactions entered with related parties.
- g) Perform other activities consistent with the Company's Memorandum and Articles, the Companies Act, 2013 and other Governing Laws and referred by the Board of Directors.
- h) Carrying out any other function as may be referred to the Committee by the Board.
- i) Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

The Audit Committee reviews the key audit findings covering operational, financial and compliance areas, internal financial controls and financial reporting systems, related party transactions, functioning of the whistle blower Mechanism. The minutes of each Audit Committee Meeting are placed at the next Meeting of the Board after they are confirmed by the Committee. Apart from the above, the Audit Committee also exercises the role and powers entrusted upon by the Board of Directors from time to time and as mandated under the applicable rules / regulations / laws. The Audit Committee acts as a link between the Management, Statutory Auditors, Internal Auditors and the Board of Directors and oversees the financial reporting process.

2) Stakeholders Relationship Committee:

The Company's Stakeholders Relationship Committee consists of following directors:-

S.No.	Name of Member	Designation	Category of Director
1	Shri. Abdul Moin Khan	Chairman	Non-Executive and Independent Director
2	Smt. Mithla Dubey	Member	Non-Executive Director
3	Shri. Harihar Prasad Thapak	Member	Non-Executive and Independent Director

Terms of Reference

The Stakeholders Relationship Committee ('SRC') looks into various aspects of interest of shareholders. The Committee ensures cordial investor relations, oversees the mechanism for redressal of investors' grievances and specifically looks into various aspects of interest of shareholders. The Committee oversees redressal of shareholders and investors grievances, like transfer of shares, non-receipt of Annual Report, dividends and approves transmission, issue of duplicate shares and other related matters. The Committee oversees performance of the Registrar and Share Transfer Agents of the Company relating to investor services and recommends measures for improvement. The terms of reference of the SRC, inter alia, include:

- a. Oversee statutory compliance relating to all security holders
- b. Resolving the grievances of the security holders of the listed entity including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicated certificates, general meetings etc.
- c. Review of measures taken for effective exercise of voting rights by shareholders.
- d. Oversee compliances in respect of dividend payments and transfer of unclaimed amounts to the Investor Education and Protection Fund
- e. Oversee compliances in respect of transfer of shares to the Investor Education and Protection Fund in accordance with the provisions of the Act and Rules made thereunder, as applicable from time to time
- f. To perform such other functions as may be necessary or appropriate for the performance of its duties that the Board may decide from time to time.
- g. Further, the role of the Committee is as specified in Part D of the Schedule II of the SEBI Listing Regulations and Section 178 of the Act.

The Secretarial Department of the Company and Registrar & Share Transfer Agent i.e., Adroit Corporate Services Pvt. Ltd, Mumbai, attend all grievances of the shareholders directly or through SEBI (SCORE), Stock Exchange etc. Further continuous efforts are made to ensure that grievances are expeditiously redressed to the complete satisfaction of the investors.

There was no complaint pending at beginning and at close of the year.

Compliance Officer

The Company has designated Mrs. Navneet Kaur as its Compliance Officer.

During the year, five committee meetings were held. Their dates are 25th August 2025, 21st November 2025, 14th January 2026, 6th February 2026 and 23rd February 2026. All its members attended it. There was no complaint pending at beginning and at close of the year.

Status of Investor Complaints

Status of Investor Complaints as on 31st March 2026 as reported under SEBI Listing Regulations are as under:

Pending as on 1 st April 2025	0
Received during the year	1
Disposed during the year	1
Pending as on 31 st March 2026	0

SEBI has mandated furnishing of PAN, KYC details (i.e., postal address with pin code, e-mail address, mobile number, bank account details) and nomination details by holders of securities. Shareholders are requested to update the said details against their folio/demat account. Individual letters have been sent to shareholders holding shares in physical form for furnishing the KYC details to comply with the KYC requirements.

The Company also actively participated in investor-centric initiatives introduced by regulatory authorities, including the special window provided by the SEBI and the Saksham Niveshak initiative of the Investor Education and Protection Fund Authority ('IEPF'). These initiatives were aimed at strengthening investor outreach and enhancing awareness by enabling investors to resolve pending issues and gain greater access to investor education and protection mechanisms.

3) Nomination and Remuneration Committee:

The Nomination and Remuneration Committee ('NRC') functions in accordance with Section 178 of the Act and SEBI Listing Regulations. The NRC is responsible for evaluating the balance of skills, experience, independence, diversity and knowledge on the Board and for drawing up selection criteria, on-going succession planning and appointment procedures for both internal and external appointments. Further, the Committee is also responsible for formulating policies as to remuneration, performance evaluation, Board diversity, etc. in line with the Act and the Listing Regulations.

The Company's Nomination and Remuneration Committee consists of following directors:-

S.No.	Name of Member	Designation	Category of Director
1	Shri Harihar Prasad Thapak	Chairman	Non-Executive and Independent Director
2	Smt. Mithla Dubey	Member	Non-Executive Director
3	Shri. Vivek Saihgal	Member	Non-Executive and Independent Director

The Committee is also responsible for recommending to the Board of Directors to review and / or determine and recommend the remuneration package of the Directors of the Company based on performance and keeping in view applicable provisions of the Companies Act, 2013 and to perform such other functions as may be necessary or appropriate for the performance of its duties that the Board may decide from time to time.

The terms of reference of the NRC, inter alia, include:

- Recommend to the Board the setup and composition of the Board, including formulation of the criteria for determining qualifications, positive attributes and independence of a Director
- Evaluate the balance of skills, knowledge and experience on the Board and prepare a description of the role and capabilities required of an independent director
- Recommend to the Board the appointment or re-appointment of Directors, KMPs and support the Board for review and refresh of the Committees
- Carry out the evaluation of every Director's performance and support the Board and Independent Directors in the evaluation of the performance of the Board, its Committees and individual Directors
- Oversee the performance review process for the KMP and executive team with the view that there is an appropriate cascading of goals and targets across the Company
- On an annual basis, recommend to the Board the remuneration payable to Directors, KMP and executive team of the Company
- Any other matter(s) as specified in Part D of the Schedule II of the SEBI Listing Regulations and/or matter(s) that may be assigned by the Board from time to time.

The Nomination & Remuneration Committee met on 15th April 2025 and 14th August 2025. All its members were present in these meetings. The Chairman of the Nomination and Remuneration Committee was present at the e- AGM held on 26th September 2025.

- Remuneration Policy: The Company's philosophy for remuneration of Directors, KMP and all other employees is based on the commitment of fostering a culture of leadership with trust. The Company has adopted a Policy for remuneration of Directors, KMP and other employees, which is aligned to this philosophy. It is designed to create a high-performance culture. It enables the Company to attract, retain and motivate employees to achieve results. The Company's Remuneration Policy is provided in the Board's Report and the Policy is also uploaded on the website of the Company at <https://www.kilpest.com/investor.html>

Evaluation of Board Effectiveness

In terms of applicable provisions of the Companies Act, 2013 read with Rules framed there under and provisions of Listing Regulations and on the recommendation of Nomination and Remuneration Committee,

the Board of Directors has put in place a process to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director carried out on an annual basis. Accordingly, the annual performance of the Board, its committees and each Director was carried out for the Financial Year 2025-2026.

The criteria for performance evaluation of the Board included aspects such as Board composition and structure, effectiveness of Board processes, contribution in the long-term strategic planning, etc. Criteria for evaluation of individual Directors including that of Independent Directors include aspects such as professional qualifications, prior experience, especially experience relevant to the Company, knowledge and competency, fulfilment of functions, ability to function as a team, initiative, availability and attendance, commitment, contribution, integrity, independence and guidance/ support to management outside Board/ Committee Meetings. In addition, the Chairman is also evaluated on key aspects of his role, including effectiveness of leadership and ability to steer meetings, impartiality, ability to keep shareholders' interests in mind and effectiveness as Chairman.

Criteria for evaluation of the Committees of the Board include mandate and composition; effectiveness of the Committee; structure of the Committee; regularity and frequency of meetings, agenda, discussion and dissent, recording of minutes and dissemination of information; independence of the Committee from the Board; contribution to decisions of the Board; effectiveness of meetings and quality of relationship of the Committee with the Board and management.

The overall functioning of the evaluation process reflected a high degree of engagement amongst the Board members and their freedom to express views on matters transacted at the Meetings.

4) Corporate Social Responsibility Committee:

The Corporate Social Responsibility ('CSR') Committee of the Company is constituted in accordance with the provisions of Section 135 of the Act. The Committee's prime responsibility is to assist the Board in discharging its social responsibilities by way of formulating, monitoring and implementation of "Corporate Social Responsibility Policy". The other responsibilities include the recommendation of amount of expenditure to be incurred on CSR activities, monitoring the implementation of framework of the CSR policy and other like matters. Terms of Reference of the Committee, inter alia, includes the following:

- a) To formulate and recommend to the Board, a Corporate Social Responsibility (CSR) Policy indicating activities to be undertaken by the Company in compliance with the provisions of the Companies, Act, 2013 and rules made there under.
- b) To recommend the amount of expenditure to be incurred on the CSR activities.
- c) To monitor the CSR activities/programs undertaken by the Company from time to time.
- d) To carry out any other function as is mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification as may be applicable or as may be necessary or appropriate for performance of its duties.
- e) Attend to such other matters and functions as may be prescribed from time to time

The Composition of the Committee is as follows:-

S. No.	Name of Member	Designation	Category of Director
1	Shri Vivek Saihgal	Chairman	Non-Executive and Independent Director
2	Shri Nikhil Kuber Dubey	Member	Chief Financial Officer & Whole-Time Director
3	Smt. Mithla Dubey	Member	Non-Executive Director

During the year, two meetings of Committee were held, on 1st November 2025 and 4th March 2026 and all the members attended it.

The CSR Policy is displayed on the website of the Company i.e., www.kilpest.com. The Annual Report on CSR activities for FY 2025-26 forms part of the Board's Report as an Annexure.

Non-Executive/Independent Directors' Remuneration:

The Non-Executive Directors are paid sitting fees for each meeting of the Board of Directors attended by them of such sum as may be approved by the Board of Directors with in the overall limits prescribed under the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. As at 31st March 2026, the Company was paying sitting fees to Non-Executive Directors. Other than sitting fees, no other remuneration has paid to Non-Executive Directors for the year 2025-2026. The Non-Executive Independent Director's do not have any material pecuniary relationship or transaction with the Company.

Executive Directors' Remuneration:

The appointment and payment of remuneration to Executive Directors including Managing and Whole-Time Directors is governed by recommendation of Nomination & Remuneration Committee. The remuneration policy is directed towards rewarding performance, based on review of achievements. It is aimed at attracting and retaining high caliber talent. Presently Company does not have a scheme for grant of stock options or performance linked incentives for its directors.

The Company's Nomination and Remuneration Committee consists of following directors:-

S. No.	Name of Member	Designation	Category of Director
1	Shri Harihar Prasad Thapak	Chairman	Non-Executive and Independent Director
2	Smt. Mithla Dubey	Member	Non-Executive Director
3	Shri. Vivek Saihgal	Member	Non-Executive and Independent Director

Review of Performance and Compensation to Senior Management:

The Nomination and Remuneration Committee reviews the performance of the senior management of the Company. The Committee ensures that the remuneration to the Key Managerial Personnel and Senior Management involves balanced fixed pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

Service Contracts, Notice Period and Severance Fees:

The employment of Managing Director/Whole-Time Directors shall terminate automatically in the event of his ceasing to be a Director of the Company in the General Meeting and/or in the event of his resignation as a Director of the Company and subsequent resignation by the Board and no severance fees is payable to the Managing Director. Notice period shall be as per the appointment letter/contract entered at the time of joining.

Particulars of Key Managerial Personnel and Senior Management

The Key Managerial Personnel of the Company as on 31st March 2026 are as under:

Sr. No.	Name	Designation
1.	Mr. Dharendra Dubey	Chairman & Managing Director
2.	Mr. Nikhil Kuber Dubey	CFO & Whole Time Director
3.	Mrs. Navneet Kaur	Company Secretary and Compliance officer

The Senior Management of the Company as on 31st March 2026 are as under:

Sr. No.	Name	Designation
1.	Mr. Rajesh Dubey	Business Head-Crop Care
2.	Mr. Durgesh Shukla	Head-Manufacturing
3.	Mr. Santosh Shukla	Head-Supply Chain
4.	Mr. R.D.S. Tomar	Head - Marketing and Customer Centricity
5.	Mr. Ashim Bannerjee	Head R&D – New Product Development/Biotech Division
6.	CA Rahul Jain	Head - Internal Audit
7.	Mr. Ramesh Chandra Srivastava	Head - Human Resources & Administration
8.	Mrs. Padmini Mohan	Head – Accounts
9.	Ms. Isha Chhabra	HOD-HR, Senior Manager – International Business
10.	Mr. Shirish Anand Koshti	MR, General Manager, HOD-QA/Regulatory
11.	Mr. Santanu Ghosh	HOD-R&D & Production
12.	Mr. Satyabrata Bag	HOD-QC
13.	Ms. Roopa Lalwani	Principal Scientist, HOD-Purchase, Store & Dispatch

F. GENERAL BODY MEETING

Particulars of the last Three Annual General Meeting (AGM) of the company have been held at the following places in the last three (3) years:-

General Meeting (AGM/EGM)	Venue	Date	No. of Special Resolution Passed
51 st AGM	Meeting held through Video Conferencing ("VC")/ other Audio- Visual Means ("OAVM")	22-09-2023	2
52 nd AGM	Meeting held through Video Conferencing ("VC")/ other Audio- Visual Means ("OAVM")	24-09-2024	4
53 rd AGM	Meeting held through Video Conferencing ("VC")/ other Audio- Visual Means ("OAVM")	26-09-2025	5

All resolutions moved at the last AGM were passed by the requisite majority of shareholders.

No Extraordinary General Meeting of the Members was held during the year.

During the year under review, no resolution was put to vote through Postal Ballot.

G. DISCLOSURES

All related party transactions which were entered into during FY 2025-2026 were on an arm's length basis and in the ordinary course of business under the Act.

All related party transactions during FY 2025-2026 were entered with the approval of the Audit Committee pursuant to provisions of Act. The details of such transactions were placed before the Audit Committee for noting/review, on a quarterly basis.

During the year under review, there were no materially significant related party transactions entered into by the Company with Promoters, Directors, KMPs, Senior Management or other designated persons which may have a potential conflict with the interest of the Company at large.

The Related Party Transactions Policy, amended during the year is available on the website of the Company at <https://www.kilpest.com>

Related Party Disclosures as per AS-18, issued by the Institute of Chartered Accountants of India, for the year ended on 31st March 2026 (Standalone)

A. Relationships:

i. Key Managerial Personnel and Relatives:-

- a) Shri Dharendra Dubey, Chairman & Managing Director
- b) Shri Nikhil Kuber Dubey, Chief Financial Officer & Whole-Time Director
- c) Smt. Mithla Dubey, Director
- d) Smt. Anamika Dubey, Wife of Shri Dharendra Dubey, Chairman & Managing Director
- e) Smt. Madhulika Dubey, Wife of Shri Nikhil Kuber Dubey, Chief Financial Officer & Whole-Time Director
- f) Mr. Rishabh Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- g) Mr. Raaghav Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- h) Ms. Ragini Kumari Dubey, Daughter of Shri Nikhil Kuber Dubey, Chief Financial Officer & Whole-Time Director
- i) Mrs. Navneet Kaur, Company Secretary

ii. Enterprises over which key managerial personnel and/or their relatives have significant influence:

- a) M/s Ram Kuber Dharendra Kumar HUF

B) Transactions during the year with related parties in normal course of business and balances at the end of the financial year:

(Rs. in Thousands)

Particulars	In relation to item No.	
	A (i) above	
	2025-2026	2024-2025
I) Interest Paid	1.00	636.00
II) Salary & Other benefits	37414.02	28671.10
III) Outstanding Payable as on 31 st March 2026	2312.00	7544.63

There is no pecuniary or business relationship between the Independent Directors and the Company, except for the sitting fees payable to them for the Board Meeting(s) attended. A declaration to this effect is also submitted by all the Independent Directors at the beginning of each financial year.

Related Party Disclosures as per AS-18, issued by the Institute of Chartered Accountants of India, for the year ended on 31st March 2026 (Consolidated)

A. Relationships:

i) Key Managerial Personnel and Relatives:-

- a) Shri Dharendra Dubey, Chairman & Managing Director
- b) Shri Nikhil Kuber Dubey, Chief Financial Officer & Whole-Time Director
- c) Smt. Mithla Dubey, Director
- d) Smt. Anamika Dubey, Wife of Shri Dharendra Dubey, Chairman & Managing Director
- e) Smt. Madhulika Dubey, Wife of Shri Nikhil Kuber Dubey, Chief Financial Officer & Whole-Time Director
- f) Mr. Rishabh Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- g) Mr. Raaghav Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- h) Ms. Ragini Kumari Dubey, Daughter of Shri Nikhil Kuber Dubey, Chief Financial Officer & Whole-Time Director
- i) Mr. Harminder Singh, Director, TRUPCR® Europe Limited, UK Subsidiary
- j) Mrs. Navneet Kaur, Company Secretary

- ii) Enterprises over which key managerial personnel and/or their relatives have significant influence:
a) M/s Ram Kuber Dhirendra Kumar HUF

B) Transactions during the year with related parties in normal course of business and balances at the end of the financial year:

(Rs. in Thousands)

Particulars	In relation to item No.	
	A (i) above	
	2025-2026	2024-2025
I) Interest Paid	1.00	636.00
II) Salary & Other benefits	50668.98	42016.50
III) Outstanding Payable as on 31 st March 2026	3071.00	8952.53

SUBSIDIARY COMPANIES

Regulation 16 of the SEBI Listing Regulations defines a 'material subsidiary' to mean a subsidiary, whose turnover or net worth exceeds 10% of the consolidated turnover or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year. During the year under review, the company has one unlisted material subsidiary incorporated outside India, namely, TRUPCR® Europe limited, based in Manchester. It was incorporated in 19th June 2019 in Manchester, England. Freedman Frankl & Taylor, Manchester are the statutory auditors for TRUPCR Europe Limited w.e.f., 1st April 2023 and another unlisted material subsidiary, w.e.f 29-08-2025, incorporated outside India, namely, Coris Holding SRL, Belgium. It was incorporated in 30th May 2023 in Gembloux, Belgium. BDO Bedrijfsrevisoren / BDO Réviseurs d'Entreprises BV/SRL, Belgium are the statutory auditors for Coris Holding SRL, Belgium w.e.f., 24th January 2024.

In addition to the above, Regulation 24 of the SEBI Listing Regulations requires that at least one Independent Director on the Board of Directors of the listed entity shall be a Director on the Board of Directors of an unlisted material subsidiary, whether incorporated in India or not.

However, for the purpose of this requirement, the Unlisted Material Subsidiary whether incorporated in India or not, shall mean a Subsidiary whose turnover or net worth exceeds 20 % (twenty percent) of the consolidated turnover or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding financial year. Therefore, no independent director is appointed on the Board of an unlisted material subsidiary.

The consolidated financial result reflect the operations of its subsidiaries namely M/s TRUPCR® Europe Limited, Manchester and Coris Holding,SRL, Belgium w.e.f., 29th August 2025.

The Company has adopted a Policy for determining Material Subsidiaries in terms of Regulation 16(1)(c) of the SEBI Listing Regulations. The Policy, as approved by the Board, is uploaded on the Company's website i.e., www.kilpest.com.

- iii) Whistle Blower Policy:

The Company has a Vigil Mechanism/Whistle Blower Policy which provides an opportunity to the Directors, Employees and all other stakeholders to report in good faith to the management about the unethical and improper practices, fraud or violation of Company's Code of Conduct. The vigil mechanisms under the Policy provide for adequate safeguard against victimization and make provision for direct access to the Chairman of the Audit Committee in exceptional cases. The Company affirms that none of the personnel of the Company has been denied access to the Audit Committee. The Policy is available on the website of the Company at <https://www.kilpest.com>

iv) Management Discussion and Analysis:

A detailed report on the Management's discussion and analysis is provided in the Management's Discussion and Analysis section of the Annual Report.

v) Disclosure Regarding Appointment or Re-Appointment of Directors:

Mrs. Mithla Dubey (DIN: 03597415), is a Non-Executive Director, Promoter and Women Director of the Company aged 79 years is liable to retire by rotation at the ensuing Annual General Meeting pursuant to Section 152 of the Companies Act, 2013. Being eligible, she has offered herself for re-appointment.

Pursuant to Regulation 17(1A) of SEBI (LODR) Regulations, 2015, no listed company shall appoint or continue the directorship of a Non-Executive Director who has attained the age of 75 years unless approved by Members by way of a Special Resolution.

The Board is of the opinion that Mrs. Mithla Dubey's rich and diverse experience is a valuable asset to the Company which adds value and enriched point of view during Board discussions and decision making. She is also a person of integrity who possesses required expertise and her association as Non-Executive Director will be beneficial to the Company.

The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, has proposed the re-appointment of Mrs. Mithla Dubey (DIN: 03597415), who retires by rotation at the ensuing Annual General Meeting and being eligible, has offered herself for re-appointment.

Mrs. Mithla Dubey (DIN: 03597415) is seventy-nine (79) years of age, hence approval by way of Special Resolution is placed before the shareholders. She has been effectively performing her duties and providing valuable guidance to the Company in key strategic matters from time to time.

The Nomination and Remuneration Committee and the Board of Directors have, therefore, recommended the re-appointment of Mrs. Mithla Dubey's as a Non-Executive Director of the Company, liable to retire by rotation.

A brief resume of the directors being appointed/re-appointed, the nature of expertise in specific functional areas, names of companies in which they hold directorships, committee memberships/ chairmanships, their shareholding in the Company, etc., have been furnished in the explanatory statement to the notice of the ensuing AGM.

vi) Details of utilization of funds raised through preferential allotment or qualified institutions placement:

The Company has not raised any funds through Preferential Allotment or Qualified Institutional Placement.

Proceeds from public issues, right issues, preferential issues, etc.:

The Company did not raise any funds through public, rights, preferential issues, qualified institutional placement, etc. during the year under report.

REPORT ON CORPORATE GOVERNANCE

The Company is regularly filing the Quarterly Integrated Compliance Report on Corporate Governance with the Stock Exchanges as per the format specified in Regulation 27(2) of the SEBI Listing Regulations.

vii) Acceptance of recommendations of all Committees:

In terms of the SEBI Listing Regulations, there have been no instances during the year when recommendations of any of the Committees were not accepted by the Board.

viii) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has in place a policy on prevention, prohibition and redressal of sexual harassment of women at workplace in line with the requirements of the above Act. Further details are as follow:

- Number of sexual harassment complaints received- Nil
- Number of sexual harassment complaints Disposed-off during the year- Nil
- Number of sexual harassment cases pending for a period exceeding ninety days- Nil

ix) Certificate on non-disqualification of Directors:

Mr. Praveen Kumar Rai of M/S P.K. Rai & Associates, Practicing Company Secretary has issued a certificate confirming that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by SEBI/Ministry of Corporate Affairs or any such statutory authority.

x) Details of total fees paid to the Statutory Auditor of the Company:

A total fee of ₹1,50,000/- was paid by the Company for all services to M/s Baheti & Co., Statutory Auditors for FY 2025-26.

xi) Accounting treatment in preparation of Financial Statements:

The Financial Statements for the year have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended and other accounting principles generally accepted in India.

xii) Secretarial Audit and other certificates:

- M/s P.K. Rai & Associates, Practicing Company Secretaries has conducted the Secretarial Audit of the Company for FY 2025-26. Their Audit Report confirms that the Company has complied with its Memorandum and Articles of Association, the applicable provisions of the Act and the Rules made thereunder, Listing Regulations, applicable SEBI Regulations and other laws applicable to the Company. The Secretarial Audit Report forms part of the Board's Report as an Annexure.
- In accordance with the SEBI Circular dated 8th February 2019 read with Regulation 24A of the SEBI Listing Regulations, the Company has obtained an Annual Secretarial Compliance Report from M/s P.K. Rai & Associates, Practicing Company Secretaries, confirming compliances with all applicable SEBI Regulations, Circulars and Guidelines for the year ended 31st March 2026
- The Annual Secretarial Compliance Report has been submitted to the stock exchanges within time limit as prescribed by SEBI.

xiii) Policy on Material Subsidiaries: The Company has adopted a Policy on Material Subsidiaries and the same is displayed on the Company's website i.e., www.kilpest.com.

xiv) Green Initiative: As a responsible corporate citizen, the Company welcomes and supports the 'Green Initiative' undertaken by the Ministry of Corporate Affairs, Government of India, enabling electronic delivery of documents including the Annual Report, quarterly and half-yearly results, amongst others, to the Members at their e-mail addresses previously registered with the Depository Participants ('DPs') and Registrar and Transfer Agent ('RTA'). Members who have not registered their e-mail addresses so far are requested to do

the same. Those holding shares in Demat form can register their e-mail address with their concerned DPs. Members who hold shares in physical form are requested to register their e-mail addresses with the RTA.

xv) Loans and advances in the nature of loans to firms/companies in which Directors are interested:

The details of loans and advances in the nature of loans granted by the Company to companies in which the Directors are interested are as follows:

Name of the Lender	Name of the Borrower	Relationship	Name of Interested Director(s)	Amount Outstanding as at 31-03-2026
3B BlackBio Dx Limited	TRUPCR Europe Limited	Subsidiary	Mr. Dhirendra Dubey Mr. Nikhil Kuber Dubey	Rs 3,11,57,198

xvi) Policy on Archival is available on the website of the Company at www.kilpest.com.

Policy on Preservation of Documents as required under Regulation 9 of the SEBI Listing Regulations is available on the website of the Company at www.kilpest.com.

Policy on Determination of Materiality for disclosure of events or information as per Regulation 30 of the SEBI Listing Regulations is available on the website of the Company at www.kilpest.com.

xvii) LEGAL COMPLIANCES

The Board periodically reviews compliance reports of applicable laws prepared by the Company as well as steps taken by it to rectify the instances of non-compliance, if any.

xviii) DETAILS OF UNCLAIMED SHARES Equity Shares in the Suspense Account

The requisite disclosures under Schedule V of SEBI Listing Regulations, 2015, in respect of the Unclaimed Shares, pursuant to Regulation 39 read with Schedule VI of the SEBI Listing Regulations, 2015 are provided herein under:

Particulars	Details of Unclaimed Suspense Account	
	Number of shareholders	Number of equity shares
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on 1 st April 2025	1	241570
Number of shareholders and the outstanding shares are transferred to suspense account during the reporting period		
Number of shareholders who approached listed entity for transfer of shares from suspense account during the year	-	-
Shareholders to whom shares were transferred from the suspense account during the year	-	-
Shareholders whose shares are transferred to the Demat account of the IEPF Authority as per Section 124 of the Act	12	32523
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on 31 st March 2026	1	212570

The voting rights in respect of these equity shares are frozen until the rightful owner claims them.

H. MEANS OF COMMUNICATION

The Company follows a robust process to seamlessly communicate with its stakeholders and investors thereby honoring their commitment towards the Company's vision. Prompt and efficient communication with the investor community/external constituencies enables them to be aware of the Company's business activities, strategy and future prospects. For this purpose, the Company provides multiple channels of communications through the following ways:

- i. The quarterly and the half yearly results, published in the format prescribed by the Listing Regulations read with the Circular issued there under, are approved and taken on record by the Board of Directors of the Company within the stipulated period of forty-five days under the SEBI Listing Regulations. The approved results are forthwith uploaded on the designated portal of the Stock Exchange where the Company's shares are listed viz., BSE Online Portal of BSE Ltd. (BSE). The results are also published within the time stipulated under the SEBI Listing Regulations in newspapers viz. in Business Standard (Mumbai edition) and Swadesh Jyoti (Bhopal edition) and also displayed on the Company's website, www.kilpest.com.
- ii. The Company publishes the audited annual results within the stipulated period of sixty days from the close of the financial year as required by the Listing Regulations. The annual audited results are also uploaded on BSE Online Portal of BSE respectively, published in the newspapers and displayed on the Company's website.
- iii. Official news releases and presentations made to investors are uploaded on BSE Online Portal of BSE respectively and displayed on the Company's website.
- iv. The quarterly Shareholding Pattern and Corporate Governance Report of the Company are filed with BSE through BSE Online Portal. The Shareholding Pattern is also displayed on the Company's website under the "Investor Info" section.
- v. Material events or information, as detailed in Regulation 30 of the Listing Regulations, are disclosed to the Stock Exchanges by filing them with BSE through BSE Online Portal.
- vi. Comprehensive information about the Company, its business and operations and press releases can be viewed on the Company's website. The "Investor Info" section on the website gives information relating to financial results, annual reports, shareholding pattern and presentations made.
- viii. The Company has uploaded the names of the members and their details of the unclaimed dividend on its website. The members can claim the same.
- ix. Analyst/Investor Meets: The Managing Director has conference calls with institutional investors and analysts. Presentations made to institutional investors and analysts are uploaded on BSE through its respective portal.
- x. Details of Compliance with mandatory requirements: The Company has complied with all applicable mandatory requirements of Corporate Governance as specified in Regulations 17 to 27 read with Schedule V and 46(2) of the SEBI Listing Regulations.
- xi. Compliance Certificate: Certificate from the Statutory Auditors with respect to compliance with the conditions of Corporate Governance as stipulated in Para E of Schedule V to the SEBI Listing Regulations forms part of the Annual Report.

I. GENERAL SHAREHOLDERS INFORMATION

The Company is registered with the Registrar of Companies, Gwalior, Madhya Pradesh. The Corporate Identification Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L24211MP1972PLC001131.

i. Annual General Meeting:

Day, Date, Time: Tuesday, 29th September 2026 at 11:30 AM

Venue: through Video Conferencing (VC)/Other Audio Visual means (OAVM)

ii. Financial Calendar:

The Company follows April-March financial year. The unaudited financial results for first, second (half yearly) and third quarter are generally published in August, November and February respectively. Annual audited financial results are published in May.

iii. Date of Book Closure:

The Company's Register of Members and Share Transfer Books shall remain closed from Wednesday, 23rd September 2026 to Tuesday, 29th September 2026 (both days inclusive).

Record Date: Tuesday, 22nd September 2026

Last date for receipt of Proxy Forms:

In terms of the relaxations granted by the MCA, the facility for appointment of proxies by Members will not be available for the ensuing AGM.

iv. Dividend Payment Date – on or after Monday, 5th October 2026

Details of the Dividend Declared and Paid by the Company for the Last Five (5) Years.

Financial Year(s)	Percentage (%)		Dividend Per Share (in Rs) (FV - ₹10)		Dividend Amount (Rs.)	
	Interim	Final	Interim	Final	Interim	Final
2019-20	7%		₹0.70		52,32,150	
2020-21		10%		₹1.00		74,76,900
2021-22	80%	25%	₹8.00	₹2.50	5,98,15,200	1,86,93,500
2022-23		25%		₹2.50		1,87,01,000
2023-24				₹3.00		2,56,64,910
2024-25				₹4.00		3,42,23,880

v. Share Transfer Process & Dematerialization

The Company's share transfer and related operations are currently being handled by Adroit Corporate Services Private Limited, Registrar and Share Transfer Agent (RTA) who is registered with the SEBI as a Category 1 Registrar.

SEBI has, vide its circulars from time-to-time mandated companies to issue its securities in dematerialized form only while processing various service requests such as issue of duplicate share certificates, sub-division, consolidation, transmission, etc. to enhance ease of dealing in securities markets by investors. Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company's website viz. www.kilpest.com and RTA's website viz. www.adroitcorporate.com

Further, SEBI has mandated that the transfer/trading of securities of the Company shall only be in dematerialised form. Regulation 40 of the SEBI Listing Regulations, as amended, stops the Company from accepting any fresh transfer requests for securities held in physical form.

Registrar & Transfer Agents: M/s Adroit Corporate Services Pvt. Ltd, Mumbai
International Security Identification Number ('ISIN') in NSDL and CDSL for Equity Shares: INE994E01018

vi. Investor Services - queries / complaints during the period ended 31st March 2026

Status of Investor Complaints as on 31st March 2026 as reported under SEBI Listing Regulations are as under:

Pending as on 1 st April 2025	0
Received during the year	1
Disposed during the year	1
Pending as on 31 st March 2026	0

vii. Outstanding GDRs/ADRs/Warrants or other Convertible Instruments:

The Company does not have any outstanding GDRs/ADRs/Warrants/Convertible Instruments as on 31st March 2026.

viii. Commodity price risk or foreign exchange risk and hedging activities:

The Company does not have any exposure to commodity price risk. The Company manages commodity and foreign exchange risk as per its policies.

ix. Credit Rating:

The Company requested "Care Ratings Ltd" to withdraw its external rating assigned to the bank facilities of the company, which saves cost to the company. A letter to this effect has been received by the company on 14th March 2019, issued by CARE Ratings Ltd. Company continues to utilize the bank credit facilities as a valued customer and the withdrawal was suo-moto initiated due to non-requirement by bank, as stated above and cost saving reasons.

J. RECONCILIATION OF SHARE CAPITAL

As stipulated by SEBI, a qualified Practicing Chartered Accountant carries out the Reconciliation of Share Capital Audit to reconcile the total admitted capital with Depositories (i.e. with the NSDL and CDSL) and in physical form, tallying with the admitted, issued/paid-up capital and listed capital. This audit is carried out every quarter and the Report thereon is submitted to the Stock Exchange and is placed before the Board of Directors for their noting. The audit confirms that the total issued/paid-up capital is in agreement with the aggregate of the total number of shares in physical form and the total number of shares in Dematerialized form (held with NSDL and CDSL).

K. DIVIDEND POLICY

Dividends, other than interim dividend(s), are to be declared at the Annual General Meetings of shareholders based on the recommendation of the Board of Directors. Generally, the factors that may be considered by the Board of Directors before making any recommendations for dividend includes, without limitation, the Company's future expansion plans and capital requirements, profits earned during the fiscal year, cost of raising funds from alternate sources, liquidity position, applicable taxes including tax on dividend, as well as exemptions under tax laws available to various categories of investors from time to time and general market conditions. The Board of Directors may also from time to time pay interim dividend(s) to shareholders.

L. TRANSFER OF UNCLAIMED/UNPAID AMOUNTS TO THE INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

a) Transfer of unclaimed dividend

i) Pursuant to the provisions of Section 124 of the Act, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('IEPF Rules') including any statutory modification(s) or re-enactment(s) thereof for the time being in force, dividend for the financial year ended 31st March 2019 and onwards, which remains unpaid or unclaimed for a period of seven (7) years from the date of its transfer to the unpaid dividend account of the Company would be transferred to IEPF within a period of 30 days after expiry of the 7 year period.

ii) Members whose Dividend remains unclaimed/unpaid for the above years are advised to submit their claim to the Company's RTA at their address, quoting their folio number/DP ID and Client ID.

Members are informed that the unclaimed dividend for the financial year 31st March 2019 shall be transferred to the IEPF within a period of 30 days from the due date of transfer. The reminder letters have already been sent separately to all such Members at their registered address in this regard.

Further, Members who have not encashed/claimed their dividends in the last seven (7) consecutive years from 2018-19 are being notified to claim the same before the cut-off date as mentioned in the reminder letter. In case valid claim is not received by that date, the Company will proceed to transfer the respective shares to the IEPF Authority in terms of the IEPF Rules.

b) Transfer of shares to IEPF

In terms of Section 124 of the Companies Act, 2013, shares on which dividend remains unpaid or unclaimed for a period of seven consecutive years or more shall be credited to the Demat Account of Investor Education and Protection Fund Authority (IEPFA). Upon transfer of such shares, all benefits, if any, accruing on such shares shall also be credited to such Demat Account and the voting rights on such shares shall remain frozen till the rightful owner claims the shares.

Adhering to the various requirements set out in the IEPF Rules, as amended, the Company has, during financial year 2025-26, transferred to the IEPF Authority all shares for the Financial Year 2017-18 in respect of which dividend had remained unpaid or unclaimed for seven consecutive years or more. The said details have also been uploaded on the website of the IEPF Authority.

c) Claim from IEPF Authority

Members may note that shares as well as unclaimed dividends transferred to IEPF Authority can be claimed back. Concerned Members are advised to visit the IEPF website www.iepf.gov.in or contact the RTA for lodging claim for refund of shares and / or dividend from the IEPF Authority.

d) Details of unclaimed dividend on the website

Pursuant to provisions of Investor Education and Protection Fund (Uploading of Information regarding unpaid and unclaimed amounts lying with Companies) Rules, 2012, the Company has uploaded details of unpaid and unclaimed dividends lying with the Company on the website of the Company

Details of unpaid and unclaimed dividends up to 31st March 2025 are uploaded on the website of the IEPF Authority.

M. DISCLOSURE ON CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES

During the year, no agreements were entered which could have had the effect of impacting the management or control of the Company (listed entity) or imposing any restriction or creating any liability upon the Company, in terms of clause 5A of paragraph A of part A of schedule III of the SEBI Listing Regulations.

COMPANY'S POLICY ON PROHIBITION OF INSIDER TRADING

The Company has also formulated a Policy for prohibition of Insider Trading to deter the insider trading in the securities of the Company based on the unpublished price sensitive information. The policy envisages procedures to be followed and disclosures to be made while dealing in the securities of the Company.

N. OTHER COMMUNICATION TO SHAREHOLDERS DURING THE YEAR

Furnishing of PAN, KYC details and Nomination details by physical shareholders:

Pursuant to the SEBI Circulars, a communication is being sent by the Company to its physical shareholders for furnishing details of PAN, email address, mobile number, bank account details and nomination details

Stock Exchange Intimations

All price-sensitive information and matters that are material to shareholders are disclosed to the respective Stock Exchange where the securities of the Company are listed. All submissions to the Exchanges including Shareholding Pattern are made through the respective electronic filing systems. Material events or information as detailed in Regulation 30 of the SEBI Listing Regulations are disseminated on the Stock Exchange by filing them with BSE Limited ('BSE') through BSE Listing center. They are also displayed on the website of the Company at www.kilpest.com.

O. COMPANY'S WEBSITE

In order to make the corporate website user-friendly with a great communication mix and enable ease of navigation and better accessibility to the information, the Company has redesigned its corporate website wherein comprehensive information such as the Company's business and operations, policies, stock exchange intimations, press releases, etc. can be accessed. The 'Investor Info' tab on the website provides information relating to financial performance, annual reports, corporate governance reports, policies, general meetings, details of unclaimed dividend and shares transferred to IEPF and presentations made to analysts/investors.

Additionally, various downloadable forms required to be executed by the shareholders have also been provided on the Company's website

The proceedings of the 53rd AGM held on 26th September 2025 are also available on the website of the Company at www.kilpest.com.

P. REGISTRATION OF EMAIL ADDRESS

Members whose email addresses are not registered and who wish to receive the credentials for remote e-Voting and the Notice of the 54th AGM along with the Annual Report 2025-26 can send their requests to the Company at cs@kilpest.com.

Online Dispute Resolution ('ODR') Mechanism:

In order to streamline the dispute resolution mechanism in the Indian securities market, SEBI introduced a common ODR mechanism which harnesses online conciliation and online arbitration for resolution of all kinds of disputes arising in the Indian securities market. The same can be accessed <https://smartodr.in/login>

Saksham Niveshak

The Investor Education and Protection Fund ('IEPF') Authority launched a 100 Days Campaign titled 'Saksham Niveshak' in July 2025. This initiative aims to create awareness amongst investors and facilitate resolution of pending issues relating to unclaimed dividends and shares transferred to the IEPF, updation of KYC and nomination details and enables investors to claim their rightful entitlements. In line with this initiative, the Company implemented various measures including publishing newspaper advertisements and website disclosures to create awareness amongst shareholders for updating KYC and claiming unpaid dividend.

Special Window for re-lodgement of transfer of requests of physical shares:

As a measure towards Ease of doing Investment, SEBI vide its circular no. SEBI/HO/MIRSD/MIRSDPoD/P/CIR/2025/97 dated 2nd July 2025, opened a 'Special Window' from 7th July 2025 to 6th January 2026 and further vide circular no. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30th January 2026 opened another 'Special Window' from 5th February 2026 to 4th February 2027 for transfer and dematerialization ("demat") of physical securities which were sold/purchased prior to 1st April 2019. The 'Special Window' is available only for those transfers' deeds which were executed before 1st April 2019 and were either not lodged or where lodged were rejected/returned/not attended due to deficiency in the documents.

Shareholders who wish to avail the opportunity of 'Special Window' may contact the Company's Registrar and Transfer Agent, Adroit Corporate Services Private Limited and can get their shares issued in demat form only with a mandatory lock-in period of one year.

The aforesaid circulars are available at the Company's website at <https://www.kilpest.com>. In view of the aforesaid, Members who are holding shares in physical form are hereby requested to convert their holdings in electronic mode to avail various benefits of dematerialization.

ADOPTION OF DISCRETIONARY REQUIREMENTS

The Company has not adopted any discretionary requirements as prescribed in Part E of Schedule II to SEBI Listing Regulations, 2015.

STATUTORY COMPLIANCE

The Company is in compliance with the requirements of the Stock Exchanges, SEBI and Statutory Authorities on all matters related to the capital markets.

Strictures and penalties:

❖ During the Financial Year 2024-25, penalty of Rs. 1,82,000 each plus GST thereon was imposed by BSE Limited (BSE). This penalty related to Regulation 17(1A) of the SEBI Listing Regulations with respect Non-compliance with the requirements pertaining to appointment or continuation of Non-executive director who has attained the age of seventy-five years.

In the AGM dated 24th September 2024 for the FY 2023-24, Smt. Mithla Dubey's was re-appointed by passing special resolution under Reg 17(1A) of SEBI LODR Regulations 2015.

Full Waiver Request for the Penalty Imposed for Rs. 2,14,760/-was filed on 05-09-2024 which was rejected and the Company paid the said penalty amounting to Rs. 2,14,760 (Rupees Two Lakh Fourteen Thousand Seven Hundred Sixty) on 24-03-2026, via UTR No. SBINR52026032421305264.

- During the Financial Year 2024-25, Penalty of Rs. 1, 70,000 each plus GST thereon was imposed by BSE Limited (BSE). This penalty relates under Regulation 19(1)/19(2) Non-compliance with the constitution of nomination and remuneration committee.

Full Waiver Request for the Penalty Imposed for ₹2,00,600/-was filed on 06th December 2024 and the waiver application was duly accepted by BSE on Mar 18, 2026 and full penalty amount was waived off.

Listing on Stock Exchanges:

The Company's Equity Shares are currently listed with the BSE Limited, Mumbai. The Company has paid the requisite listing fees to the above Stock Exchange for the financial year 2025-26.

Stock Code on BSE: 532067

Listing on Stock Exchanges:

The Company's Equity Shares are listed on the following Stock Exchanges: BSE Limited ('BSE') Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

- Stock Market Data (At BSE)

Monthly High/Low during each month of 2025-26 on Bombay Stock Exchange.

Month	High (Rs.)	Low (Rs.)
April 2025	1840.00	1502.00
May 2025	2019.90	1513.75
June 2025	1710.05	1349.95
July 2025	1634.80	1402.05
August 2025	1679.85	1403.00
September 2025	1500.00	1310.00
October 2025	1453.00	1311.00
November 2025	1439.00	1175.30
December 2025	1464.00	1151.00
January 2026	1750.00	1370.00
February 2026	1746.00	1323.05
March 2026	1404.70	1120.00

- Share Price Performance in comparison to broad based indices - BSE Sensex as on 31st March 2026

	BSE (% Change)	
	3B BlackBio Dx	Sensex
F.Y 2025-26	(30.35%)	(6.42%)

- Distribution of Share Holding (As on 31st March 2026)

	Shareholders		Shares	
No. of Shares	Number	% of Total Holders	Number	% of Total Capital
UPTO – 100	8585	78.94	211931	2.47
101 – 500	1559	14.33	381944	4.45
501 – 1000	351	3.23	260452	3.03
1001 – 2000	161	1.48	236959	2.76
2001 – 3000	69	0.63	171258	2.00
3001 – 4000	36	0.33	125940	1.47
4001 - 5000	14	0.13	63141	0.74
5001 - 10000	38	0.35	271244	3.16
10001 – 20000	24	0.22	371957	4.33
20001 – 50000	20	0.18	611336	7.12
50001 & Above	19	0.17	5876508	68.47
TOTAL	10876	100.00	8582670	100.00

- Dematerialization of Shares as on 31st March 2026

Particulars	No. of Share Holders	No. of Shares	% of Shares
No. of Shareholders in Physical Mode	75	81300	0.95
No. of Shareholders in Electronic Mode	10801	8501370	99.05
Total	10876	8582670	100.00

Particulars	National Securities Depository Limited (NSDL)		Central Depository Services (I) Limited (CDSL)	
	YEAR		YEAR	
YEAR	2025-26	2024-25	2025-26	2024-25
Number of Shares Dematerialized	3059229	3089428	5442141	5402842
Number of Shares Rematerialized	NIL	NIL	NIL	NIL

- Shares held by Directors as on 31st March 2026

S.No.	Name	No. of Shares
1	SHRI DHIRENDRA DUBEY	724098
2	SHRI NIKHIL KUBER DUBEY	358080
3	SMT. MITHLA DUBEY	1059770
4	SHRI ABDUL MOIN KHAN	370
5	SHRI HARIHAR PRASAD THAPAK	0
6	SHRI VIVEK SAIHGAL	0

- Categories of equity shareholders as on 31st March 2026

Categories	Number of Shares	%
DIRECTORS RELATIVES(PROMOTER)	245700	2.86
PROMOTORS(PROMOTER)	92850	1.08
ALTERNATIVE INVESTMENT FUND	169789	1.98
NON RESIDENT INDIANS (INDIVIDUALS)	715127	8.33
NON RESIDENT INDIANS (INDIVIDUAL(PROMOTER)	212570	2.48
CORPORATE BODIES (PROMOTER)	820700	9.56
CORPORATE BODIES	465765	5.43
DIRECTORS	370	0.00
DIRECTORS(PROMOTER)	2141948	24.96
RESIDENT INDIVIDUALS	3238673	37.74
INVESTOR EDUCATION AND PROTECTION	106641	1.24
FOREIGN PORTFOLIO INVESTORS	220396	2.57
MUTUAL FUNDS	215	0.00
HINDU UNDIVIDED FAMILY (HUF)	151926	1.77
	8582670	100.00

- Top Ten Equity Shareholders of the Company as on 31st March 2026

S. No.	Name of the Shareholder	Number of Equity Shares Held	Percentage of Holding
1	MITHLA DUBEY	1059770	12.35
2	MITHALA LABORATORIES PRIVATE LIMITED	820700	9.56
3	DHIRENDRA DUBEY	724098	8.44
4	RASHI DAGA	474491	5.53
5	PRATEEK GOEL	441435	5.14
6	OWN INFRACON PRIVATE LIMITED	378077	4.41
7	NIKHIL KUBER DUBEY	358080	4.17
8	MAJ NAVRAJ SINGH GREWAL	223500	2.60
9	3B BLACKBIO DX LIMITED Suspense Escrow A/c	212570	2.48
10	RAM KUBER DHIRENDRA KUMAR HUF	194700	2.27

- Plant Location:

7-C, Industrial Area, Govindpura, Bhopal - 462 023 (M.P.)

- Address for Correspondence for Shareholders:

REGD.OFFICE: 3B BlackBio Dx Limited, 7-C,
Industrial Area, Govindpura, BHOPAL - 462 023 (MP)
E-mail: info@kilpest.com
Website: www.kilpest.com

REGISTRAR & TRANSFER AGENT: Shareholders are requested to address all their correspondence concerning shares to the Company's Registrar and Share Transfer Agent, quoting their folio numbers / DP ID and Client ID at the following addresses:

M/s Adroit Corporate Services Pvt. Ltd,
19/20, Jafferbhoy Industrial Estate,
1st Floor, Makwana Road, Marol Naka,
Andheri (E), MUMBAI- 400 059
E-mail: info@adroitcorporate.com
Website: www. adroitcorporate.com

Q. DECLARATION / CERTIFICATION

a) Code of Conduct: Code of Conduct reflects the core values of the Company. It gives guidance and support needed for ethical conduct of business and compliance of laws. The Board has laid down a Code of Conduct applicable to all the Directors and Senior Managers of the Company. Necessary certification to this effect is appended to this Corporate Governance Report. The said Code has been communicated to the Directors and senior management personnel and is also posted on the website of the Company at www.kilpest.com.

b) CEO/CFO Certification: As per requirements of Corporate Governance Code, the Managing Director and Chief Financial Officer have furnished the necessary Certificate to the Board of Directors with respect to financial statements and Cash Flow statements for the year ended 31st March 2026. The Certificate forms part of this Report.

DECLARATION BY CHAIRMAN & MANAGING DIRECTOR ON CODE OF CONDUCT

I, Dharendra Dubey, Chairman & Managing Director of 3B BlackBio Dx Limited (*Formerly, Kilpest India Limited*), do hereby declare that all the members of Board of Directors and Senior Management Personnel have affirmed compliance with Code of Conduct, as applicable to them, in respect of the financial year 2025-26.

Place: BHOPAL

Date: 13th August 2026

DHIRENDRA DUBEY

CHAIRMAN MANAGING DIRECTOR

DIN: 01493040

Certification by Chairman & Managing Director and Chief Financial Officer

To,
The Board of Directors
3B BlackBio Dx Limited (Formerly, Kilpest India Limited)
Bhopal

We hereby certify that:

a) We have reviewed the Financial Statements and the Cash Flow Statement of 3B BlackBio Dx Limited ('the Company') for the year ended 31st March 2026, and confirm to the best of our knowledge and belief that:

i) these statements / results do not contain any materially untrue statement or omit any material facts or contain statements that might be misleading;

ii) these statements / results together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period which are fraudulent, illegal or violate the Company's Code of Conduct.

c) We accept responsibility for establishing and maintaining internal controls over financial reporting and we have evaluated the effectiveness of the internal control system of the Company in respect of financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps taken and proposed to be taken for rectifying these deficiencies.

d) The Company has devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

e) We also certify that we have indicated to the auditors and the Audit Committee that:

i) there have been no significant changes during the period in internal controls over financial reporting;

ii) there have been no significant changes in accounting policies;

iii) there have been no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLE-TIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 13th August 2026

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Economic Overview

Global Economy: The global economic environment during FY 2025–26 remained uncertain, with geopolitical tensions, disruptions in international trade affecting businesses across regions. Developments in Eastern Europe and the Middle East continued to influence global supply chains and trade flows.

Domestic Economy – Despite these global challenges, the Indian economy remained resilient and continued to grow at a healthy pace. In the financial year 2025–26, India recorded a growth rate of 7.4%, making it the fastest-growing major economy in the world, as reported by the Reserve Bank of India (RBI).

This growth was supported by several factors:

- Continued government spending on infrastructure and development
- Resilient domestic demand and healthy balance sheets across banks and businesses
- Supportive monetary and fiscal policies
- Investment activity also remained steady, while consumption continued to support overall economic momentum

Despite global uncertainties, including geopolitical tensions and disruptions in international trade, India's economy remained relatively resilient during FY 2025–26. Strong domestic demand, continued investment and policy support helped sustain economic activity across sectors. This stable macroeconomic environment provided a favorable backdrop for businesses to pursue growth, expand capacity and invest in new opportunities.

1. Industry Structure and Developments

Agrochemical

Demand for agrochemicals remains closely linked to cropping patterns, monsoon conditions, pest incidence and farmer economics. During FY 2025–26, uneven and prolonged monsoon conditions in certain regions affected the timing of crop protection applications and resulted in variability in demand. The sector also faced competitive pricing and the impact of geopolitical tensions and global supply-chain disruptions.

The Agrochemicals Division reported sales of ₹1,080.00 Lakh in FY 2025–26 compared with ₹1,218.61 Lakh in FY 2024–25. Despite the decline in revenue, the division improved its operating performance and returned to profitability during the year. The business continues to participate in government and institutional procurement through GeM and other tender platforms and remains virtually debt-free.

The Indian agrochemical sector continues to benefit from the Government's focus on improving agricultural productivity, domestic manufacturing and sustainable farming practices. At the same time, the industry remains influenced by monsoon variability, crop patterns, input costs, competitive pricing and geopolitical developments affecting global trade and supply chains. These factors shaped the operating environment for the sector during FY 2025–26.

The Company's primary focus continues to be on Molecular Diagnostics, while the Agrochemicals Division is being maintained to capture opportunities in government, institutional, domestic and export markets. Efforts are also being made to increase visibility of the Company's micro-fertilizer, bio-fertilizer and public health product ranges.

Molecular Diagnostics

The Indian molecular diagnostics market continued to expand during FY 2025–26, with the Total Addressable Market (TAM) for company's product range is currently estimated at approximately ₹500–600 crore, supported by increasing demand for early, accurate and reliable diagnosis of infectious diseases, cancer and genetic disorders. However, the seasonal breakout of diseases both vector borne like Dengue/Chikungunya or viral infections like flu can impact these numbers. The industry is expected to grow at a compound annual growth rate (CAGR) of 8–10% over the next few years, driven by technologies such as real-time PCR, next-generation sequencing (NGS) and digital PCR which are gaining wider acceptance across hospitals, diagnostic laboratories and various government led healthcare initiatives.

The growing focus on genomics and precision medicine is also contributing to the development of the sector. Molecular diagnostics is increasingly being used for disease diagnosis, treatment selection and patient management, particularly in oncology, infectious diseases and genetic disorders.

Government programmes such as Ayushman Bharat, the National Health Mission and disease-specific initiatives including the National TB Elimination Programme are supporting wider access to diagnostic services. The expansion of molecular testing facilities beyond major metropolitan areas is also increasing the accessibility of advanced diagnostics.

At the same time, the Government's focus on indigenous manufacturing and self-reliance in healthcare is supporting the development of cost-effective diagnostic products within India. These factors, together with increasing awareness among healthcare professionals and patients, are expected to support the long-term growth of molecular diagnostics in the country.

The field of molecular diagnostics is undergoing rapid technological transformation. Growing technologies techniques such as RT-PCR and next-generation sequencing (NGS) are playing a pivotal role in redefining diagnostic capabilities. RT-PCR continues to be widely used due to its high sensitivity and specificity, particularly for detecting infectious diseases and genetic mutations. Meanwhile, NGS enables large-scale genomic analysis, facilitating early detection of complex diseases including cancers and inherited conditions.

As diagnostic needs evolve, molecular diagnostics is gaining prominence as a vital tool for early and accurate disease detection. The sector's ongoing innovation and growing application across clinical and public health settings highlight its expanding role in India's healthcare ecosystem.

In summary, the Indian MDx market is positioned for sustained growth, supported by disease burden, increasing demand for precision diagnostics, technology-driven improvements, and enabling government policies. This upward trend underscores the strategic importance of molecular diagnostics in shaping the future of healthcare delivery in India.

The Company's diagnostics business is engaged in the design, development, manufacture and commercialisation of qPCR assays, rapid diagnostic tests, NGS-based diagnostic kits, digital PCR assays and nucleic acid extraction solutions for reliable testing of patient samples. The broad technology portfolio allows the Company to address different requirements across infectious diseases, oncology, genetics and antimicrobial resistance. We are the only molecular company globally to integrate offerings for Rapid Diagnostics (Lateral Flow) NGS solutions and covering the entire range of molecular diagnostic solutions in its true sense.

With the largest range of Indian IVD and CE-IVD products in the molecular diagnostics segment and our growing portfolio, we are considered as one of the leading molecular diagnostic kit manufacturers not only in India but also in the international markets.

The Molecular Diagnostics division has maintained a strong growth trajectory over the past four years, with sales increasing from ₹4,833.00 Lakh in FY 2022–23 to ₹8,647.69 Lakh in FY 2025–26, representing a CAGR of approximately 21.4%. This consistent growth reflects the increasing acceptance of our molecular diagnostic portfolio across domestic and international markets.

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
₹4,833.00 Lakh	₹5,745.19 Lakh	₹7,834.36 Lakh	₹8,647.69 Lakh

Sales: 3B BlackBio Dx Limited – Standalone – Diagnostic Business

FY 2025-26 has grown by 10.4%, largely due to the flu, dengue/chikungunya sales spike which was present in Q2 and Q3 of FY 2024-25 amounting to ₹420.00 Lakh which was not present in 2025-26 alongwith some export orders being cancelled due to the geopolitical tensions in the middle-east. Had these two been more favorable, the sales growth for FY 2025-26 would have been higher by 5-6%.

However, the total sales for the Molecular Diagnostics division was ₹13,111.81 Lakh in FY 2025-26 against ₹8,428.25 Lakh in FY 2024-25 (including sales from the UK subsidiary - TRUPCR® Europe Limited and Belgium subsidiary – Coris BioConcept SRL).

International Business / Exports

TRUPCR® continues to strengthen its presence in international markets, with products reaching more than 70 countries and over 200 customers across Europe, the Middle East, Asia-Pacific, Latin America, Africa and North America. During FY 2025–26, our export business maintained its growth momentum, supported by increasing business from existing markets, expansion of our distribution network, new product registrations, participation in international tenders and successful product validations with key customers.

During the year, we further strengthened our presence in established markets while expanding into newer geographies. New markets were added across APAC and Africa following completion of product registrations and tendering processes. The Middle East and Europe continue to be important contributors to our international business, while our efforts to build a stronger presence across Southeast Asia, Africa and Latin America are progressing steadily.

Regulatory registrations remain an important part of our international expansion strategy. Depending on the country and regulatory pathway, registrations can take approximately 10–15 months from initiation before commercial business can commence. During the year, we initiated registrations in additional countries across Latin America and Asia, which are expected to create new commercial opportunities as approvals are received. We also continued to participate in international tenders, both directly and through our distribution partners, helping us build institutional business and recurring opportunities across multiple markets.

The international business environment remained challenging during the year. Geopolitical tensions and disruptions in global trade and logistics affected business conversion and movement of goods in certain regions. At the same time, increasing competition, particularly from lower-priced products, continued to put pressure on pricing and margins. Despite these challenges, our international business continued to expand, supported by the quality and reliability of our products, a wide molecular diagnostics portfolio and established relationships with distributors and customers.

Our ability to respond quickly to customer requirements also remains an important advantage in international markets. Faster order fulfilment, particularly for European customers, along with responsive technical and application support, helps us maintain strong customer relationships and differentiate our products in an increasingly competitive market.

Going forward, our focus will be on increasing penetration in existing markets, converting ongoing registrations into commercial business, expanding into newer territories and strengthening our distributor and institutional customer network. We will also continue to pursue international tenders and identify opportunities for registering a wider range of products in key markets. Despite continuing geopolitical and competitive challenges, we expect our export business to maintain a positive growth trajectory in FY 2026–27, supported by new market entries, a growing customer base and continued demand for our molecular diagnostic solutions.

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
₹694.46 Lakh	₹868.99 Lakh	₹1,703.52 Lakh	₹2,140.94 Lakh

Sales: Export - 3B BlackBio Dx Limited – Standalone – Diagnostic Business (Non-COVID)

PERFORMANCE OF THE UK SUBSIDIARY – TRUPCR® Europe Limited

TRUPCR® Europe Limited continued its strong growth momentum during FY 2025–26, supported by increasing acceptance of its “Made in UK” product portfolio and a growing customer base across Europe. The Manchester facility provides an important advantage through faster deliveries, local technical support and closer engagement with customers and distributors. The Company is also gradually expanding its reach beyond Europe into markets across Latin America, Africa and other geographies.

In FY 2025-26, TRUPCR® Europe Limited (TPE) have gained momentum with growth of 36% in Sales as shown below versus FY 2024-25. TRUPCR® Europe Limited continues to be a strong growth driver for the group with a 57.2% CAGR over a period of last four years, with its “Made in UK” portfolio gaining steady acceptance across Europe.

FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
£ 451,195	£ 679,464	£ 1,287,580	£ 1,751,860

Performance of Coris BioConcept SRL, Belgium

Accomplishing another milestone acquisition, the company – 3B (70%) along with its UK subsidiary – TPE (30%) acquired all the shares of Coris Holding SRL, the parent company of Coris Bioconcept SRL (“Coris”) from Avacta Group Plc, London (a 30 years old manufacturer of Rapid Diagnostic Solutions) for an upfront cash consideration of £2.15 Million (including net cash & customary working capital adjustments) with an earn-out based on future business performance of up to £0.615 Million payable (the “Acquisition”) totaling to £2.765 Million. The completion of purchase took place on 29th August 2025.

According to the Ind AS rules, the consolidation can only be done from the date of acquisition, so the consolidation of Coris’s accounts was done from 29th August 2025 till 31st March 2026 only, which were profitable months / quarters for Coris.

Coris’ product portfolio comprises of rapid in-vitro diagnostic test kits, primarily focused on the antibiotic resistance markers (AMR). As part of their portfolio, the company offers a range of rapid lateral flow tests (LFT) designed to support early & accurate diagnosis at the point of care. Coris also offers an LFT -‘HAT Sero K-SeT’ for detecting antibodies specific to Trypanosoma brucei gambiense (a parasite that causes African sleeping sickness), a product that holds global monopoly.

Acquisition of Coris BioConcept SRL is a strategically thought move that strengthens our position in the IVD segment and our fight against AMR. The product portfolio of Coris complements our existing molecular diagnostics product range.

By combining our expertise in the PCR-based solutions and with Coris' innovation in rapid testing, the company is accelerating its vision of faster, accessible, and more accurate diagnostics worldwide. As stated above, with the efforts that will be put in this year, we expect CORIS to be EBITDA positive in the next financial year and also to get reasonable growth.

In the period consolidated i.e., from 29th August 2025 till 31st March 2026, sales of ₹3,591.19 Lakh (€ 3.39M) were consolidated for Coris.

For FY 2026–27, Coris expects its AMR portfolio to grow by 15–20%, while other product segments may face some pressure from Chinese competition. Overall, sales are expected to grow by 10–15%, with a slightly positive EBITDA. IVDR certification for two of their key AMR products is expected to support further market growth. Coris has also initiated US FDA registration for RESIST-5, which is expected to open opportunities in the US and other markets recognising FDA approvals from FY 2027–28 onwards. With a strong position in AMR diagnostics, new products under development and increased marketing efforts across the Middle East, APAC and the US, Coris is well placed to expand its presence in existing and new markets.

RAPID KIT VERTICAL (LATERAL FLOW TECHNOLOGY)

During FY 2025–26, the TRURAPID® business progressed further, with Antimicrobial Resistance emerging as an important focus area. With regulatory approvals from CDSCO, Government of India, for the existing TRURAPID® product line, the company intends to progressively expand this portfolio as new products complete development and applicable regulatory requirements.

NEXT-GEN SEQUENCING (NGS) VERTICAL

The TRUNGS® business continues to be developed as part of the Company's strategy to maintain capabilities across emerging molecular diagnostic technologies.

The NGS market remains highly competitive and customer adoption of ready-to-use diagnostic panels is gradual, particularly as several laboratories continue to use internally developed workflows. Accordingly, the Company does not expect NGS to become a major revenue contributor in the immediate term, and growth is expected to be gradual.

The TRUNGS® portfolio includes the Solid Tumor Panel, with additional products being developed or commercialised for applications including myeloid malignancies, hereditary and somatic cancer mutations and tuberculosis drug resistance. These products broaden the Company's technology offering and enable it to provide a wider range of molecular diagnostic solutions to customers.

DIGITAL PCR (NEW R&D)

During FY 2025–26, the Company progressed from development to commercialisation of its digital PCR assays. Products under this technology platform were commercially launched during Q3 of FY 2025–26.

Digital PCR enables absolute quantification of target nucleic acids and has potential applications in disease detection, mutation analysis, treatment monitoring and research. As this is a newly commercialised segment, sales contribution during FY 2025–26 remained nominal.

The Company will continue to evaluate market opportunities and develop suitable assays as adoption of digital PCR increases.

Transition to IVDR

The Company made significant progress during FY 2025–26 towards compliance of its key TRUPCR® product portfolio with Regulation (EU) 2017/746 on in vitro diagnostic medical devices (IVDR).

BSI Group has been appointed as the Notified Body for conformity assessment. During November 2025, the Company successfully completed its IVDR-aligned Quality Management System audits conducted by BSI. Technical documentation for the identified product groups is presently under evaluation.

The Regulatory Affairs team is working closely with R&D, Quality Assurance and other departments to complete the requirements of the Regulation. The Company remains focused on obtaining IVDR certification for its key product portfolio within the applicable transition timelines for Class C IVD products.

SUMMARY

The Company delivered a strong performance during FY 2025–26, supported by growth in molecular diagnostics, exports and international operations. Progress towards IVDR certification, expansion into new markets, continued R&D and development of rapid diagnostics and AMR products were important developments during the year.

The acquisition of Coris BioConcept further expanded the Group's capabilities and product portfolio, particularly in rapid and AMR diagnostics. With a growing international customer base, a broad diagnostic portfolio and continued focus on product quality and new technology development, the Company remains positioned for sustainable growth.

The company is well positioned as a market leader in India in the molecular diagnostic segment. The consolidated revenue of the company stands at ₹14,191.81 Lakh in the FY 2025-26 against ₹9,646.86 Lakh in the FY 2024-25 (including consolidated revenues from TRUPCR® Europe Limited and Coris BioConcept SRL).

2. Outlook & Opportunities

Molecular diagnostics continues to evolve rapidly with increasing adoption of PCR, genomics, NGS, digital PCR and rapid diagnostic technologies. Growing demand for early disease detection, precision medicine and faster diagnostic decision-making is expected to provide long-term opportunities for the industry.

For the Company, growth opportunities are expected to arise from both domestic and international markets. The core qPCR portfolio remains the principal business, while expansion into newer applications and technologies provides opportunities to broaden the customer base.

In the domestic market, increasing adoption of molecular testing across hospitals, diagnostic laboratories and specialised testing centres provides further growth potential. Expansion of healthcare and diagnostic infrastructure beyond major cities, greater awareness of early and accurate diagnosis, and increasing use of molecular testing in infectious diseases, oncology and genetic disorders are expected to support demand. Government healthcare programmes, institutional procurement and the growing preference for reliable, indigenously manufactured diagnostic solutions also provide opportunities for deeper penetration across the Indian market.

Internationally, exports, new geographic registrations and increasing penetration of existing markets remain important growth drivers. Progress towards IVDR certification will support continued access to European markets and strengthen the regulatory positioning of the TRUPCR® portfolio. TRUPCR® Europe provides an established base for serving European customers with faster delivery and local technical support.

The acquisition of Coris has expanded the Group's presence in rapid diagnostics and AMR, while providing access to an established European product portfolio, distributor network and R&D capability. The growing

global concern around antimicrobial resistance provides a significant long-term opportunity for both the TRURAPID® and Coris portfolios.

NGS and digital PCR will continue to be developed as emerging technology areas. While their near-term revenue contribution may remain limited, these platforms enable the Company to remain technologically relevant and offer a broader range of molecular diagnostic solutions.

3. Discussion on Financial Performance with Respect to Operational Performance / Segment-Wise or Product-Wise Performance

The company is well positioned as a market leader in India in the molecular diagnostic segment. The consolidated revenue of the company stands at ₹14,191.81 Lakh in the FY 2025-26 against ₹9,646.86 Lakh in the FY 2024-25 (including consolidated revenues from TRUPCR® Europe Limited and Coris BioConcept SRL). The EBITDA stand at ₹8,233.24 Lakh in the FY 2025-26 against ₹6,519.26 Lakh and PAT stand at ₹5,992.98 Lakh against ₹4,769.11 Lakh.

Financial Performance (Standalone):

S.No.	Particulars	2025-26	2024-25	% Change
I	Sales Turnover	9,727.50	9,052.97	7.45
II	Profit before Depreciation	6,729.99	6,478.49	3.88
	Less: Depreciation	94.31	85.74	10.00
III	Profit before Tax (PBT)	6,635.68	6,392.75	3.80
	Less: Provision for Tax	1,703.99	1,636.80	4.10
IV	Net Profit after Tax	4,931.69	4,755.95	3.70

Financial Performance (Consolidated)

S.No.	Particulars	2025-26	2024-25	% Change
I	Sales Turnover	14,191.81	9,646.86	47.11
II	Profit before Depreciation	8,209.53	6,508.41	26.14
	Less: Depreciation	512.56	108.59	372.01
III	Profit before Tax (PBT)	7,696.97	6,399.82	20.27
	Less: Provision for Tax	1,703.99	1,630.71	4.49
IV	Net Profit after Tax	5,992.98	4,769.11	25.66

4. Risk and concerns

The Company's businesses are exposed to various operational, market, regulatory and external risks.

The molecular diagnostics market requires sustained investment in product development, validations, regulatory registrations and customer acquisition. Conversion of new customers and entry into new countries can take time, particularly where regulatory approval is required before commercialization.

Increasing competition, including lower-priced products from global manufacturers, may create pressure on pricing and margins. The Company seeks to address this through a broad product portfolio, quality, customer support, faster service and continued investment in R&D.

Regulatory requirements for medical devices are becoming increasingly stringent across major markets. The ongoing transition to IVDR in Europe and regulatory registrations in other countries require significant technical documentation, clinical evidence and compliance efforts. Delays in regulatory approvals may affect the timing of market entry.

Geopolitical tensions also affect procurement, logistics, delivery timelines and business conversion in international markets.

For the Agrochemicals Division, business performance remains dependent on monsoon conditions, pest incidence, cropping patterns, government procurement and agricultural demand. Increasing climate variability continues to be an important risk for the sector.

5. Opportunities & Threats

- a. **Environmental, Health & Safety (EHS):** We operate in a setting where EHS standards continue to evolve and where hazards—such as fires/explosions, failures of mechanical or pollution-control systems, and accidental spills or releases of hazardous substances—can occur. Such events may trigger regulatory shutdowns, fines, reputational damage, and loss of market share. We mitigate these risks through continuous horizon scanning for legal changes, regular SOP updates and training, upgrades to safety systems, preventive maintenance and integrity testing, routine spill/effluent monitoring, emergency drills that reinforce an EHS-first culture, and periodic independent audits.
- b. **Regulatory Changes:** Health authorities across different markets continue to tighten requirements around registration, safety, labelling, pharmacovigilance/post-market surveillance and environmental stewardship. While this adds time and cost to approvals, it also rewards manufacturers with strong evidence packages, transparent claims and audit-ready systems. The Company is strengthening regulatory framework, harmonising documentation, and investing in training so that compliance becomes a competitive advantage for us within India and internationally.
- c. **Pricing Pressure and Changes in Market Dynamics:** Our segment faces new entrants, shifting competitor go-to-market strategies, rising competitive intensity, and disruptive technologies and channels (e.g., point-of-care, automation). These dynamics can affect revenue, profitability, market share, brand equity, and business continuity, and may accelerate obsolescence. We respond with a diversified product portfolio by adding different technologies in our portfolio like Rapid, NGS and digital PCR. Not only technology, we have a broad & less-concentrated customer base, sustained customer engagement, structured market intelligence, continued R&D and technology refresh, and adaptability to access emerging technologies faster. We are shifting towards higher-value use cases (syndromic panels, viral load, AMR), quick QC/validation support, reagent-rental contracts to mitigate this risk.
- d. **Supply Chain & Logistics:** Volatility in freight and customs, shortages of critical reagents and disposables single-source dependencies, and geopolitical or public-health disruptions can affect production costs, schedules, on-time delivery, customer satisfaction, and revenue recognition. We mitigate by maintaining safety stocks for critical components, enforcing supplier quality agreements and audits, diversifying freight modes, running an S&OP process with forecasting, and maintaining business-continuity plans and optimized Incoterms.
- e. **Liquidity:** Capital-market volatility can constrain access to equity or debt, affecting profitability, cash flows, and day-to-day operations. We maintain regular monitoring of cash-flow with early-warning indicators, ensure sufficient credit lines are in place across subsidiaries in the required currency, and optimize working capital (receivables, inventory, payables).
- f. **Tax:** Complex rules and divergent interpretations can lead to disputes, reassessments, and reputational risk, with implications for cash flows and operations. Our mitigation includes regular monitoring of proposals and rule changes, strong compliance controls, proper documentation and periodic internal reviews.

6. Internal Control Systems and their Adequacy

The company has an elaborate system of internal controls to ensure optimal utilization of company's resources and protection thereof, facilitating accurate and speedy compilation of accounts and management information reports and compliance with laws and regulations. The company has a well-defined organization structure, authority levels and internal guidelines and rules for conducting business transactions. The internal Auditors' and company's internal audit department conduct regular audits to ensure adequacy of internal control system, adherence to management instruction and compliance with laws and regulations of the country as well as to suggest improvements.

7. Human Resources

The Company firmly believes that Human Resources and knowledge capital are vital for business success and creating value for stakeholders and recognises that the quality of its employees is crucial to its success and is dedicated to providing its workforce with the necessary skills to adapt to continuous technological advancements. The Company recognizes the fact that people drive business success, strengthening its efforts to build leadership at all levels. It emphasizes on the freedom to express views, competitive pay structure, performance-based reward system and growth opportunities and internal job opportunities, critical assignments within the organization for career options for the employees. The industrial relations at both the units have remained quite cordial with total dedicated efforts from employees.

The total number of employees as on 31st March 2026 was 86.

8. Details of Significant Changes (i.e., Change of 25% or More as Compared to the Immediately Previous Financial Year) in Key Financial Ratios, along with Detailed Explanations therefore, including

S.No.	Ratios	FY 2025-26	FY 2024-25	Explanation for significant change
a.	Debtors Turnover	3.28	2.65	NA
b.	Inventory Turnover	7.72	11.04	Due to increase in overall inventory as compared to revenue
c.	Interest Coverage Ratio	325.68	590.72	Due to Increase in finance cost of new foreign subsidiary
d.	Current Ratio	5.27	7.11	Due to increase in current liabilities particularly liabilities of Coris, newly acquired entity
e.	Debt Equity Ratio	0.01	0.00	NA
f.	Operating Profit Margin (%)	40.00%	51.94%	NA
g.	Net Profit Margin (%)	42.23 %	49.44%	NA

9. Details of any Change in Return on Net Worth as Compared to the Immediately Previous Financial Year along with a Detailed Explanation thereof:

S. No.	Ratios	FY 2025-26	FY 2024-25	Explanation for significant change
a.	Return on Net Worth (%)	22.61 %	23.13%	NA

10. Cautionary Statement

The Management Discussion and Analysis report containing your Company's objectives, projections, estimates and expectation may constitute certain statements, which are forward looking within the meaning of applicable laws and regulations. The statements in this management discussion and analysis report could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operation include raw material availability and prices, cyclical demand and pricing in the

Company's principal markets, changes in the governmental regulations, tax regimes, forex markets, economic developments within India and the countries with which the Company conducts business and other incidental factors.

FOR AND ON BEHALF OF THE BOARD

DHIRENDRA DUBEY
CHAIRMAN & MANAGING DIRECTOR
DIN: 01493040

NIKHIL KUBER DUBEY
CHIEF FINANCIAL OFFICER & WHOLETIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 13th August 2026

AUDITORS' CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members
3B BlackBio Dx Limited (Formerly, Kilpest India Limited)
Bhopal

We have examined the compliance of the conditions of Corporate Governance by 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) ('the Company') for the year ended on 31st March 2026, as stipulated under Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

The compliance of the conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on 31st March 2026.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For BAHETI & Co.,
Chartered Accountants

(DEEPAK BAHETI)
PARTNER
Firm Registration No. 006287C
Membership No. 075063

Place: Bhopal
Date: 13th August 2026

Peer Review No: 020439
UDIN: 26075063VZEZTV2204

INDEPENDENT AUDITOR'S REPORT

To,

The Members of 3B BlackBio Dx Limited (*Formerly, Kilpest India Limited*)

Report on the Standalone Financial Statements

We have audited the accompanying Standalone Financial Statements of 3B BlackBio Dx Limited ('the company') which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive income), Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 Statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 'ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

a) Revenue Recognition

Revenue is recognized when control of goods or services is transferred to customers in accordance with Ind AS 115, "Revenue from Contracts with Customers". We considered revenue recognition as a key audit matter because revenue is a significant item in the financial statements and involves consideration of the timing of recognition and appropriate cut-off of sales.

b) How our audit addressed the Key Audit Matter

We obtained an understanding of the Company's revenue recognition process and tested relevant internal controls. We examined revenue transactions on a sample basis with reference to sales invoices and supporting documents and performed cut-off procedures for sales recorded before and after the year end. We also assessed the adequacy of the Company's disclosures relating to revenue in accordance with Ind AS 115.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance Report and Shareholders' Information, but does not include the Consolidated Financial Statements, Standalone Financial Statements and our Auditor's Report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or with the knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

Based on the work we have performed, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management is responsible for implementing accounting software for maintaining its books of account for the financial year ended 31st March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. The management also confirms that during the year under audit no instances come across where the audit trail feature being tampered with.

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

Auditor's Responsibility for the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, 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 financial control 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management'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 Statements 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 Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
- 2) As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge belief were necessary for the purpose of our audit.
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
 - d. In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards specified under section 133 of the Act. read with of the Companies (Accounts) Rules, 2015 as amended.
 - e. On the basis of written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - g. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is preserved by the company for the financial year ended 31st March 2026.
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.(i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons

or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations made by the Management under sub-clause (i) and (ii) above contain any material misstatement.

v.(i) The final dividend proposed in the previous year, and subsequently declared and paid during the year, is in compliance with the provisions of Section 123 of the Act, as applicable.

(ii) The Board of Directors has proposed a final dividend for the year, subject to the approval of the members at the forthcoming Annual General Meeting. The proposed dividend is in compliance with Section 123 of the Act, as applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is preserved by the company for the financial year ended 31st March 2026

3) As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For BAHETI & CO.

Chartered Accountants
Firm's registration No: 006287C

Deepak Baheti

PARTNER

Membership No: 075063

UDIN: 26075063PTPJL8223

Place: Bhopal

Date: 29th May 2026

“Annexure A” to the Independent Auditors’ Report

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that, In respect of:

Property, Plant and Equipment and Intangible Assets

(A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

Inventory and other current assets

Physical verification of inventory has been conducted at reasonable intervals by the management.

Investment, Loans or Advances by Company

The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.

The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.

(A)Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries, joint ventures and associates.

(B)Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries, joint ventures and associates.

In our opinion and according to the information and explanations given to us. The rate of interest and other terms and conditions for such loans are not prima facie prejudicial to the interest to the company.

In respect of loans granted, repayment of the principal amount is as stipulated and payment of interest have been regular.

There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same party.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.

Loan to Directors and Investment by the Company

While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

Deposits Accepted by the Company

The company has not accepted any Deposits.

Maintenance of Cost records

The Company is required to maintain cost records as specified by the Central Government as per Section 148(1) of the Act and the rules framed thereunder. In terms of Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, based on the recommendations of the Audit Committee, the Board of Directors have appointed Sanjay Kasliwal & Associates, Cost Accountants & Social Auditor (Firm Registration No. 100888) for the year 2025-26, Cost Audit Report for the Financial Year 2025-26 is yet to be received by company

Statutory Dues

The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, duty of customs, GST, cess and any other statutory dues applicable to it.

Disclosure of Undisclosed Transactions

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

Loans or Other Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable

According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

Money raised by IPO, FPOs

The company has not raised any money by way of initial public offer or further public offer {including debt instruments) and term loans. Hence this clause is not applicable.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

Reporting of Fraud during the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

There were no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The Company is not Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

Related Party Transactions

Yes, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

Internal audit system

Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

We have considered the internal audit reports of the Company issued till date for the period under audit.

Non cash transactions

The company has not entered into any non-cash transactions with directors or persons connected with him and hence provisions of section 192 of the Act are not applicable to the Company.

Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

Cash Losses

The Company has not incurred cash losses in the current and in the immediately preceding financial year.

Consideration of outgoing auditors

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

Material uncertainty in relation to realization of financial assets and payment of financial liabilities

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

Compliance with approved Scheme(s) of Arrangements

As per Order dt. 09th August 2023 of Hon'ble National Company Law Tribunal, the scheme of Amalgamation of 3B BlackBio Biotech India Limited (Transferor Company) with Kilpest India Limited (Transferee Company) was approved.

Subsequently, the name of the Amalgamated Company has changed to 3B BlackBioDx Limited, which is in terms of scheme of amalgamation.

For BAHETI & CO.

Chartered Accountants
Firm's registration No: 006287C

Deepak Baheti

PARTNER

Membership No: 075063

UDIN: 26075063PTPJL8223

Place: Bhopal.

Date: 29th May 2026

“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of 3B BlackBio Dx Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of 3B BlackBio Dx Limited (“the Company”) as of 31st March 2026 in conjunction with our audit of the standalone Financial Statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance note) issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded

as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and best of the information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For BAHETI & CO.

Chartered Accountants
Firm's registration No: 006287C

Deepak Baheti

PARTNER

Membership No: 075063

UDIN: 26075063PTPJLJ8223

Place: Bhopal

Date: 29th May 2026

M/s 3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)
STANDALONE BALANCE SHEET AS AT 31st March 2026

(Rs. In Thousand)

PARTICULARS	SCHEDULE	As at 31-Mar-26	As at 31-Mar-25
ASSETS			
<u>NON-CURRENT ASSETS</u>			
Property, Plant, Equipments	H	68,034	63,706
Financial Assets			
(a) Investments	I	18,80,984	16,67,000
Other Non-Current Assets	J	31,157	0
Total Non-Current Assets		19,80,175	17,30,706
<u>CURRENT ASSETS</u>			
Inventories	K	65,653	81,388
Financial Assets			
(a) Trade Receivables	L	4,31,972	3,51,825
(b) Cash and Cash Equivalents	M	1,67,952	62,742
(c) Bank Balances other than (b) above	M	6,23,052	5,63,593
(d) Other Financial Assets	N	2,042	2,049
Other Current Assets	N	2,32,900	1,78,901
Total Current Assets		15,23,571	12,40,498
TOTAL ASSETS		35,03,746	29,71,204
EQUITY AND LIABILITIES			
<u>EQUITY</u>			
Equity Share Capital *	A	85,684	85,684
Other Equity	B	31,04,475	26,42,176
Total Equity		31,90,159	27,27,860
<u>NON CURRENT LIABILITIES</u>			
Financial Liabilities			
(a) Borrowings	C	0	3,069
Deferred Tax Liability		67,034	58,184
Other Non-Current Liability		0	0
Total Non-Current Liabilities		67,034	61,253
<u>CURRENT LIABILITIES</u>			
Financial Liabilities			
(a) Borrowings	D	0	0
(b) Trade Payables	E	13,404	15,869
(c) Other Financial Liabilities	F	5,670	3,724
Other Current Liabilities	F	67,479	14,298
Provisions	G	1,60,000	1,48,200
Total Current Liabilities		2,46,553	1,82,091
TOTAL EQUITY AND LIABILITIES		35,03,746	29,71,204

Note - The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

Summary of Significant Accounting Policies "S"

The accompanying notes are integral parts of the financial statement.

For and behalf of the Board of Directors

As part our annexed report of even date

Dhirendra Dubey
(Chairman & Managing Director)
DIN: 01493040

Nikhil Kuber Dubey
(Chief Financial Officer & Whole-Time Director)
DIN: 00538049

For BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date: 29th May 2026

Deepak Baheti
(Partner)
Firm Registration No.: 006287C
Membership No. 75063
UDIN: 26075063PTPJLJ8223

M/s 3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)
STANDALONE STATEMENT OF PROFIT AND LOSS AS AT 31st March 2026

(Rs. In Thousand)

PARTICULARS	SCHEDULE	As at 31-Mar-26	As at 31-Mar-25
INCOME			
Revenue from Operations	O	9,72,750	9,05,297
Other Income	P	1,41,620	1,50,258
TOTAL INCOME (I)		11,14,370	10,55,555
EXPENSES			
Cost of raw material and components consumed	Q	2,34,516	2,47,573
Purchase of Stock in Trade		0	0
Change in Inventory of Finished Goods	R	1,169	(3,645)
Employee benefits expenses	S	75,793	62,097
Finance cost		439	968
Depreciation and amortization expenses		9,431	8,574
Other expenses	T	1,29,454	1,00,713
TOTAL EXPENSE (II)		4,50,802	4,16,280
Profit Before Tax (I-II)		6,63,568	6,39,275
Tax Expenses			
Current tax		1,60,000	1,48,200
Earlier Years		1,549	257
Deferred tax		8,850	15,223
PROFIT FOR THE YEAR		4,93,169	4,75,595
Other Comprehensive Income/Loss		0	0
Total Comprehensive Income		4,93,169	4,75,595
Add: Balance of Profit Brought Forward from Previous Year		0	0
BALANCE CARRIED TO BALANCE SHEET		4,93,169	4,75,595

Note - The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

Summary of Significant Accounting Policies "S"

The accompanying notes are integral parts of the financial statement.

For and behalf of the Board of Directors

As part our annexed report of even date

Dhirendra Dubey
(Chairman & Managing Director)
DIN: 01493040

Nikhil Kuber Dubey
(Chief Financial Officer & Whole-Time Director)
DIN: 00538049

For BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date: 29th May 2026

Deepak Baheti
(Partner)
Firm Registration No.: 006287C
Membership No. 75063
UDIN: 26075063PTPJLJ8223

M/s 3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)
STANDALONE AUDITED STATEMENT OF CASH FLOW AS AT 31st March 2026

(Rs. In Thousand)

	For the year ended 31 st March 2026	For the year ended 31 st March 2025
	Audited	Audited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax & Extra-Ordinary Items	6,63,568	6,39,275
Adjustments for:		
Profit on sale of Fixed Assets	0	0
Depreciation	9,431	8,574
Interest Paid	439	968
Bank Interest Accrued A/c	0	0
Unrealised Gain on Investments carried at Fair Value through P&L	(29,740)	(60,591)
Operating Profit before working capital changes	6,43,698	5,88,226
Adjustments for:		
Inventories	15,735	(1,689)
Trade and other Receivables	(1,34,139)	(5,337)
Trade Payables and Other Liabilities	64,462	11,917
Cash generated from operations	5,89,756	5,93,117
Income tax - Current Year	(1,60,000)	(1,48,200)
Income tax - Earlier Years	(1,549)	(257)
Net Cash used/ available from Operating Activities (A)	4,28,207	4,44,661
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase / Sale of Fixed Assets	(13,759)	(6,977)
Acquisition of Investment (Net of Sales)	(1,84,244)	(3,29,420)
LTCG on Sale of Investment realised during the year related to earlier years	0	0
STCL on Sale of Investment	0	0
Decrease in other Non-Current Assets	0	(2)
Net Cash Used in Investing Activities (B)	(1,98,003)	(3,36,400)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase in share capital	(31,157)	0
Increase/Decrease in bank borrowings	0	0
Increase in Capital Subsidy	3,355	
Decrease in Other Non-Current Liability	(3,069)	(4,074)
Increase/Decrease in other borrowings	0	0
Interest Paid	(439)	(968)
Equity Dividend Paid	(34,225)	(25,665)
Net Cash From Financing activities (C)	(65,535)	(30,708)
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	1,64,669	77,554
Cash & Cash equivalents as at 1 st April opening balance	6,26,335	5,48,782
Cash & Cash equivalents as at 31st March closing balance	7,91,004	6,26,335

Note:

- (i) Figures in brackets are outflows.
- (ii) The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

For and behalf of the Board of Directors

As part our annexed report of even date

Dhirendra Dubey
(Chairman & Managing Director)
DIN: 01493040

Nikhil Kuber Dubey
(Chief Financial Officer & Whole-Time Director)
DIN: 00538049

For BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date: 29th May 2026

Deepak Baheti
(Partner)
Firm Registration No.: 006287C
Membership No. 75063
UDIN: 26075063PTPJLJ8223

Schedules annexed to and forming part of the Balance Sheet as on 31st March 2026

		(Rs. In Thousand)	
Particulars		As at 31 st March 2026	As at 31 st March 2025
SCHEDULE 'A'			
EQUITY SHARE CAPITAL	No. of Shares		No. of Shares
<u>AUTHORIZED SHARE CAPITAL</u>			
Equity share of ₹10/- each	1,62,00,000	1,62,000	1,62,00,000
Issued Subscribed & Paid-up			
Equity share of ₹10/- each	85,82,670	85,827	85,82,670
Fully Paid up			
Less : Call in Arrears		143	143
TOTAL		85,684	85,684

Note:

1) Out of above 7,50,000 bonus share of ₹10/- each were allotted during the year 1994-95 by capitalization of Revaluation Reserve and General Reserve.

SCHEDULE 'B'

RESERVES AND SURPLUS

Share Premium Account

Balance as per last year	88,353		88,353
Add:-during the year	0	88,353	0

CAPITAL RESERVE

Credit linked capital subsidy

Balance as per Last year	2,437		2,437
Add:- Received during the year	3,355	5,792	0

GENERAL RESERVE

Balance as per last year		651	651
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PROFIT & LOSS ACCOUNT

Opening Balance	25,50,736		21,00,683
Add: Profit for the year	493		4,75,717
Less: Dividend Paid	34,225	30,09,679	25,665

TOTAL		31,04,475	26,42,176
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SCHEDULE 'C'

LONG TERM BORROWINGS

(a) Deposit (un-secured)

(i) From Directors	0		3,069
(ii) From Other	0	0	0

TOTAL		0	3,069
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SCHEDULE 'D'

SHORT TERM BORROWINGS

(A) Loans Repayable on Demand

(i) From bank		0	0
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TOTAL		0	0
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(Rs. In Thousand)

Particulars	As at 31 st March 2026	As at 31 st March 2025
SCHEDULE 'E' TRADE PAYABLE		
(I) Sundry creditors for goods supplied/services	9,584	11,264
(II) Advance from customers and other current liabilities	3,821	4,605
(For MSME details and ageing of trade payables, please refer Point No. E.6 in Notes to Accounts-Standalone)		
TOTAL	13,405	15,869

SCHEDULE 'F'

OTHER CURRENT LIABILITIES

Unpaid/Unclaimed Dividend	7,720	6,960
Taxes payable/GST Payable	1,720	4,433
Income tax deducted at source	2,204	1,282
Other outstanding liabilities	61,505	5,347
TOTAL	73,149	18,022

SCHEDULE 'G'

SHORT TERM PROVISIONS

(I) Provision for income tax	1,60,000	1,48,200
TOTAL	1,60,000	1,48,200

3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)

SCHEDULE 'H'

FIXED ASSETS – TANGIBLE

Schedule annexed to and forming part of the Balance Sheet as at 31st March 2026

GROSS BLOCK					DEPRECIATION				NET BLOCK		
S.No	Particulars	Gross Block as on 01-04-2025	Addition during the year	Sale/Transfer during the year	Total Assets as on 31-03-2026	Total Depreciation upto 31-03-2025	Provided for the year	Dep Adjustment	Total Depreciation upto 31-03-2026	As on 31-03-2026	As on 31-03-2025
1	2	3	4	5	6	7	8	9	10	11	12
1	Leasehold land	1,540			1,540	0	0		0	1,540	1,540
2	Freehold land	2,198			2,198	0	0		0	2,198	2,198
3	Factory Building	9,589			9,589	4,397	304		4,701	4,888	5,192
4	Office Building	2,141			2,141	331	34		365	1,776	1,810
5	R & D Building	11,469			11,469	3,771	181		3,952	7,517	7,698
6	R & D Equipment	14,846			14,846	13,580	524		14,104	742	1,266
7	Plant & Machinery	9,974	31		10,005	9,473	32		9,505	500	501
8	Pollution Control Equipment	740			740	703	0		703	37	37
9	Electric Installations	761			761	707	15		723	38	53
10	Laboratory Equipments	11,532			11,532	6,349	787		7,136	4,396	5,183
11	Air-conditioners & Refrigerators	746			746	702	6		709	37	44
12	Generator	589			589	564	0		564	25	25
13	Vehicles	0			0	0	0		0	0	0
14	Office Equipments & Machinery	605			605	575	0		575	30	30
15	Computers	1,437	37		1,474	1,365	35		1,400	74	72
16	Furniture & Fixtures	1,042	61		1,104	990	58		1,048	55	52
17	R & D Furniture & Fixtures	1,143			1,143	1,085	0		1,085	57	57
18	Tubewell	159			159	151	0		151	8	8
19	R & D Computer	52			52	50	0		50	2	2
20	CCTV	77			77	48	5		53	24	29
21	Capital WIP	0			0	0	0		0	0	0
22	AIR CONDITIONERS	551	50	0	600	142	38	0	180	421	409
23	CCTV	152		0	152	23	10		33	119	128
24	Computer & Laptop	3,094	854	0	3,948	3,323	428	0	3,751	197	-229
25	Electrical Installation	873		0	873	314	83		397	476	559
26	Equipments	536	202	0	737	563	47	0	610	127	-28
27	Furniture & Fixtures	3,218	239	0	3,458	836	328		1,164	2,293	2,383
28	Lab Equipments	8,124	1,016	0	9,139	3,641	868	0	4,509	4,631	4,483
29	Manufacturing Equipment	1,145		0	1,145	477	72		550	595	667
30	Plant & Machinery	1,000		0	1,000	216	63	0	279	721	784
31	Power Generator.	586		0	586	250	37		287	299	336
32	R&D Equipments	40,352	11,270	0	51,622	17,193	4,904	0	22,097	29,524	23,159
33	SOLAR POWER PLANT 40 KWP	1,560		0	1,560	337	99		436	1,124	1,223
34	VEHICLE (Car)	4,976		0	4,976	944	473	0	1,416	3,559	4,032
	TOTAL	1,36,807	13,759	0	1,50,566	73,101	9,431	0	82,532	68,034	63,706
	Figures for the previous year	1,29,829	6,977	0	1,36,807	64,527	8,574	0	73,101	63,706	65,302

(Rs. In Thousand)

Particulars	As at 31 st March 2026	As at 31 st March 2025
<u>SCHEDULE 'I'</u>		
<u>Non-current investments</u>		
i. Government Bonds & Securities	2,54,740	3,05,335
ii. Corporate Bonds	2,71,364	3,13,028
iii. Mutual Fund Units	8,68,376	8,15,877
iv. Investment in Shares		
a) TRUPCR Europe - England United Kingdom – Unquoted (700 Shares for Rs. 10,38,98,300)	1,03,898	1,03,898
b) CORIS Holdings SRL - Belgium – Unquoted (70% Shares for Rs. 23,13,04,934 includes Future amount payable at Rs. 22682765 which is equivalent to GBP 184100)	2,31,304	0
c) Life Insurance Corporation of India –Quoted (4419 Equity Shares Purchased at Rs. 949/- each, PY :4419 Equity Shares)	4,194	4,194
d) Mercedes Benz Financial Services Preference Shares (100 Preference Shares Purchased at Rs.1006896/- each, PY :100 Pref Shares)	1,00,690	1,00,690
e) NSE Unlisted Equity Shares (10000 Equity Shares Purchased at Rs. 2275/- each PY Nil) (10000 Equity Shares at Rs. 1590/- each PY 10000 Equity Shares)	22,750 15,900	0 15,900
f) Indus Infra Trust (Bharat Highways INVIT) – Quoted (80789 Equity Shares at Rs. 100/- each, PY :80789 Equity Shares)	7,768	7,768
g) Govindpura Audhyogik Kshetra Pradhushan Nivaran Kendra (1 Equity Shares at Rs. 100/- each, PY :1 Share)	0	0
Total Investment in Shares	4,86,504	2,32,761
Grand Total of Investments	18,80,984	16,67,000

SCHEDULE 'J'

LONG TERM LOANS AND ADVANCES

(I) Loan to TRUPCR Europe Ltd.	31,157	0
TOTAL	31,157	0

(Rs. In Thousand)

Particulars	As at 31 st March 2026	As at 31 st March 2025
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SCHEDULE 'K'

INVENTORIES

(At cost except otherwise stated as valued,
Verified and certified by the Management)

(i) Raw Materials	45,750	60,238
(ii) Packing Materials	4,887	4,965
(iii) Finished Goods	15,016	16,185

(At cost or market price whichever is lower)

TOTAL	65,653	81,388
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SCHEDULE 'L'

TRADE RECEIVABLES

Trade Receivables	4,31,972	3,51,825
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(For ageing of trade receivables, please
refer Point No. E.5 in Notes to Accounts-
Standalone)

TOTAL	4,31,972	3,51,825
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SCHEDULE 'M'

CASH AND CASH EQUIVALENTS

(I) Balance in banks accounts:	1,66,871	60,734
(II) Cash in hand	1,081	1,050
(III) Earmarked Balance - Unpaid Dividend	7,737	6,980
(IV) Other Commitments Guranteeand Forward Contract Margin with Government	552	682
(V) Fixed Deposit with Scheduled Bank in India	6,12,824	5,55,403
(VI) Security Deposit with Government Agencies	1,939	1,487

TOTAL	7,91,004	6,26,336
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SCHEDULE 'N'

SHORT TERM LOANS & ADVANCES

(A) Unsecured, considered good

(i) Advance Income tax	1,66,120	1,27,886
(ii) Balances with Excise & GST Authorities	0	303
(iii) Others		
a) Advances for goods purchase	2,042	2,049
b) Advances given to employees, prepaid expenses and other trade advances	66,780	50,712

TOTAL	2,34,942	1,80,950
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(Rs. In Thousand)

Particulars	As at 31 st March 2026	As at 31 st March 2025
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SCHEDULE 'O'

REVENUE FROM OPERATIONS

Sales of products

Agrochemical Products	80,206	86,186
Diagnostics & Life Sciences Kits	6,50,675	6,13,084

Export Sale

Agrochemical Products	27,774	35,675
Diagnostics & Life Sciences Kits	2,14,095	1,70,352

Total	9,72,750	9,05,297
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SCHEDULE 'P'

OTHER INCOME

Interest on Fixed Deposit	45,375	35,956
Interest on Bonds	45,523	45,769
Interest on Tax Free Bonds	1,270	1,270
Gain on investments carried at fair value through profit and loss*	26,012	60,591
Dividend	10,120	0
Custom Duty Drawback	2,693	2,248
Exchange Loss/gain (Net)**	7,379	1,730
Misc Receipts	0	641
Export Incentive (RoDTEP)	818	742
Profit on sale of Fixet Assets	110	250
Interest on IT Refund	0	995
Sundry Bal W/off	0	1
Interest Received	2,320	65

Total	1,41,620	1,50,258
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*Gain on investments carried at fair value through profit and loss	29,740
Adjustment	
LTCG on Mutual Fund (Net)	2,891
LTCG on Mutual Fund	6,619
Less: LTCL on Mutual Fund	(3,728)
	26,012

SCHEDULE 'Q'

COST OF MATERIALS CONSUMED

Agrochemical Division Material Consumed	78,016	93,692
Diagnostic/Medical Device Division Material Consumed	1,56,499	1,53,880

TOTAL	2,34,516	2,47,573
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(Rs. In Thousand)

Particulars	As at 31 st March 2026	As at 31 st March 2025
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SCHEDULE 'R'

CHANGES IN INVENTORIES OF FINISHED GOODS

(Increase)/ decrease in inventories:

Inventories at the end of the year	15,016	16,185
Finished goods		
Inventories at the beginning of the year	16,185	12,540
Finished goods		

Change in Inventory of Finished Goods	1,169	(3,645)
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SCHEDULE 'S'

EMPLOYEE BENEFITS EXPENSES

Salary and wages	58,756	50,223
R&D Salary	15,457	10,832
Contribution to Provident & other funds	1,580	1,043

TOTAL	75,793	62,097
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SCHEDULE 'T'

OTHER EXPENSES

Power, fuel & water	2,011	1,791
Repairs to :		
Buildings	511	623
Plant & Machinery	2,929	2,137
Others	494	854
Insurance	310	348
Rent	683	390
Rates, Taxes & Duties	10,411	6,758
Directors Commission	26,300	20,300
Auditors, remuneration	100	0
CSR Expenses	9,766	10,585
Carriage outward	17,258	12,313
R&D Expenses		
NGS	1,959	2,704
Other expenses	4,558	5,121
Packing & Forwarding Expenses	6,178	5,703
Legal & Professional Fess	13,584	3,000
Selling, Distribution & Sales Promotion Expenses	3,232	1,476
Miscellaneous expenses	29,170	26,609

TOTAL	1,29,454	1,00,712
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Note - The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

3B BLACKBIO DX LIMITED, BHOPAL
(Formerly, Kilpest India Limited)

Schedule 'S'
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. General

1. Basis of Preparation

The financial statements have been prepared on the accrual basis and historical cost basis. There are certain financial assets and liabilities which are required to be measured at fair value amount. The financial statements of the Company have been prepared to comply with the Indian Accounting Standard ('Ind AS'), including the rules notified under relevant provisions Companies Act, 2013.

2. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumption that affect the reported amounts of assets & liabilities, expenses and disclosure of contingent liabilities. Such estimates and assumption are based on the management's evaluation of relevant facts and circumstances as on the date of financial statements.

3. Summary of Significant Accounting Policies

(a) Property, plant and equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment loss. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the Management. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The estimated useful lives of assets are as follows:

Electrical Equipment's	10 years
Equipment's	5 Years
Furniture	10 Years
Computer(including computers used in R&D) ⁽¹⁾	3 Years
Lab Equipment's	10 Years
R&D Equipment's ⁽¹⁾	10 Years

⁽¹⁾Based on technical evaluation, the Management believes that the useful lives as given above best represent the period over which the Management expects to use these assets. Hence, the useful lives for these assets is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013.

(b) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization and impairment loss, if any. Intangible assets comprising of Technology fees amortized over the period of 6 years.

(c) Inventories

Inventories are valued at Cost.

(d) Impairment of non-financial Assets-

Impairment is reviewed and recognized in the event changes and circumstances indicate that the carrying amount of any property, plant and equipment and intangible assets or group of assets, called cash generating units (CGU) is not recoverable. Difference between the carrying amounts and recoverable value shall be recognized as an impairment loss in the Statement of Profit & Loss.

(e) Employee Benefits

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when employees render the services.

Post-Employment Benefits

As per information provided to us few employees completed the specified period of service hence provision is made for gratuity.

(f) Tax Expenses

Tax Expenses comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income tax Act, 1961 enacted in India and tax laws prevailing in respective tax jurisdiction where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized in the comprehensive income or in equity. In which case, the tax is also recognized in other comprehensive income or equity.

(g) Foreign Currencies Transactions

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction.

(h) Revenue recognition

Revenue is recognized on completion of Sales of goods or rendering services. Sale is exclusive of GST and packing and forwarding charges collected from customers.

(i) Financial instruments

Accounting policy

Initial recognition:

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement:

a. Non-derivative financial instruments

(i) Financial assets carried at amortized cost: A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

(ii) Financial assets at fair value through other comprehensive income: A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model.

(iii) Financial assets at fair value through profit or loss: A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

(iv) Financial liabilities: Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition of financial instruments:

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

Fair value of financial instruments:

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

(j) Depreciation

Depreciation on property, plant and equipment is provided using straight line method based on useful life of the assets prescribed in Schedule II to the Companies Act, 2013. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively.

B. NOTES TO ACCOUNTS:

1. Previous year figures have been recast and regrouped wherever necessary.
2. In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business. The provisions of all known liabilities is adequate and not in excess of the amount reasonably necessary.
3. The provision for Income Tax has been made as per the provisions of the Income Tax Act, 1961
4. Amount held in margin accounts with State Bank Of India, Panchanan Bhawan Branch, Bhopal & with State Bank of India SME Branch Bhopal is ₹552.28 thousand (Previous year ₹602.28 thousand).

5. Contingent Liabilities:

(Rs. In Thousand)

Particulars	2025-26	2024-25
I) Guarantees given on behalf of the Company by Company's bankers	2385.04	2007.05
II) Letters of Credit for purchase of raw materials	-NIL-	-NIL-

6. Amount payable to SSI Units beyond a period of 45 days is nil.

7. Expenditure on Scientific Research:-

- a) Capital Expenditure – ₹ 11269.58 (Previous Year ₹4728.07)
- b) Revenue Expenditure – ₹ 22836.36 (Previous Year ₹18649.62)

8. DIRECTORS REMUNERATION

(Rs. In Thousand)

	2025-2026	2024-2025
Remuneration	9600.00	7440.00
Other Benefits	26645.60	20620.00
Sitting Fees	84.00	304.50
	36329.60	28364.50

9. (A) Break-up of Raw Materials Consumed

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Raw Materials		
Agrochemical Division	78016.00	93692.00
Diagnostic Division	156499.00	153880.00
TOTAL	234515.00	247572.00

(B) Break-up of Sales:

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Agrochemical Division	107980.00	121861.00
Diagnostic Division	864769.00	783436.00
TOTAL	972749.00	905297.00

(C) Break-up of Closing & Opening value of inventories of finished goods:

(Rs. In Thousand)

Particulars	Closing Inventory		Opening Inventory	
	2025-2026	2024-2025	2025-2026	2024-2025
Agrochemical Division	10128.00	11475.00	11475.00	8318.00
Diagnostic Division	4887.00	4708.00	4708.00	4222.00
TOTAL	15015.00	16183.00	16183.00	12540.00

(D) Earnings in Foreign Exchange:

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Agrochemical Division	27774.00	35675.00
Diagnostic Division	214094.00	170352.00
TOTAL	241868.00	206027.00

(E) Expenditure in Foreign Currency:

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
1. Travelling Expenses	245.00	-
2. Other Expenses for Research and Designing		
a) Agrochemical Division	-	-
b) Diagnostic Division	671.00	774.33
3. CIF Value of Imports of raw materials, component and finished goods.	-	-
a) Agrochemical Division	-	-
b) Diagnostic Division	59465.00	57491.92
4. Imports of Capital Goods	1724.00	-

To participate in International Trade Fair/ IVDR EU License Fees/Merger & Acquisition Cost

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Agrochemical Division	-	-
Diagnostic Division	22913.00	6437.04
TOTAL	22913.00	6437.04

For Acquisition of business abroad

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Agrochemical Division	-	-
Diagnostic Division	178263.49	0.00
TOTAL	178263.49	0.00

Working Capital loan given to subsidiary

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Agrochemical Division	-	-
Diagnostic Division	41545.87	0.00
TOTAL	41545.87	0.00

2. Related Party Disclosures as per AS-18, issued by The Institute of Chartered Accountants of India, for the year ended on 31st March 2026:-

Relationships:

I. Key Management Personnel & Relatives:-

- a) Shri Dharendra Dubey, Chairman & Managing Director
- b) Shri Nikhil Dubey, Whole-time Director
- c) Smt. Mithala Dubey, Director
- d) Smt. Anamika Dubey, wife of Shri Dharendra Dubey, Chairman & Managing Director
- e) Smt. Madhulika Dubey, wife of Shri. Nikhil Kuber Dubey, Whole Time Director
- f) Mr. Rishabh Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- g) Mr. Raaghav Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- h) Ms. Ragini Kumari Dubey, Daughter of Shri. Nikhil Kuber Dubey, Whole Time Director
- i) Mrs. Navneet Kaur, Company Secretary

II. Enterprises over which key management personnel and/or their relatives have significant influence:-

- a) M/s Ram Kumar Dharendra Kumar HUF:
- b) Transactions during the year with related parties in normal course of business and balances at the end of the financial year.

(Rs. In Thousand)

Particulars	In relation to Item No.	
	A(i) above	
	2025-2026	2024-2025
I) Interest Paid	1.00	636.00
II) Salary & other benefits	37414.02	28671.10
III) Outstanding payable as on 31 st March 2026	2312.00	7544.63

3. Statement showing calculation of Earnings Per Share as per AS-20 issued by The Institute of Chartered Accountants of India:-

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Profit after Tax	493168.67	475594.96
Weighted average number of Equity Shares of Rs 10/- each	8568.40	8568.40
Earnings Per Share (Re)	57.56	55.51

4. Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios(Standalone), along with detailed explanations is explained below:

(Rs. In Thousand)

Sr. No.	Ratios	FY 2025-2026	FY 2024-2025	Deviation in percentage	Explanation for significant change
a.	Current Ratio	6.18	6.81	-9.29	NA
b.	Debt-Equity Ratio	0.00	0.00	0.00	NA
c.	Debt Service Coverage Ratio	140.71	92.36	52.34	Due to less interest liability and full repayment of loan
d.	Return on Equity Ratio	16.67	19.00	-12.29	NA
e.	Inventory turnover Ratio	14.82	11.12	33.20	Due to reduction in Inventories
f.	Trade Receivables Turnover Ratio	2.48	2.53	-1.77	NA
g.	Trade Payables Turnover Ratio	16.10	9.39	71.51	Due to decrease in trade payables
h.	Net Capital Turnover Ratio	0.76	0.86	-10.94	NA
i.	Net Profit Ratio	50.70	52.53	-3.50	NA
j.	Return on Capital Employed	20.39	22.96	-11.19	NA
k.	Return on Investment	15.46	17.43	-11.33	NA
l.	Operating Profit Margin	54.67	55.07	-0.73	NA

The formulae used in the computation of the above ratios are as follows:

(Rs. In Thousand)

S no	Ratio	Formula
a.	Current Ratio	Current Assets/Current Liabilities
b.	Debt-Equity Ratio	Long Term borrowing & Short Term Borrowings /Total Equity
c.	Debt Service Coverage Ratio	Profit before Interest & Exceptional items/Finance Cost together with principal repayment of long term borrowings
d.	Return on Equity Ratio	Profit after tax/Average Total Equity
e.	Inventory turnover Ratio	Revenue from operations/Inventories
f.	Trade Receivables Turnover Ratio	Revenue from operations/Avg Trade receivables
g.	Trade Payables Turnover Ratio	Net Credit Purchases (Material Consumed + Change in inventory of finished goods)/Average Trade payables
h.	Net Capital Turnover Ratio	Revenue from operations/Working Capital (CA-CL)
i.	Net Profit Ratio	Profit After Tax/Revenue from operations
j.	Return on Capital Employed	EBIT/Total Assets - Total Current Liability
k.	Return on Investment	Net Profit/Total Equity

Note: Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.

5. Trade Receivable Ageing Schedule (Standalone)

Refer to Schedule "L" TRADE RECEIVABLES of Standalone Balance Sheet as on 31st March, 2026

(Rs. In Lakh)

	Outstanding for following periods from due date of payment						
	Current but not due	Less than 6 months	6months-1year.	1year-2years	2years-3years	More than 3years	Total
Undisputed trade receivables (considered good)	3317.65	489.37	221.42	132.16	85.60	73.52	4319.72
Balance as at 31st March 2026	3317.65	489.37	221.42	132.16	85.60	73.52	4319.72
Undisputed trade receivables (considered good)	2735.50	479.50	132.66	86.47	34.60	49.52	3518.25
Balance as at 31st March 2025	2735.50	479.50	132.66	86.47	34.60	49.52	3518.25

- There are no unbilled receivables; hence the same is not disclosed in the ageing schedule.
 - The average credit period on sale of goods ranges upto 180 days.
- Generally no interest is charged on trade receivables.

6. Trade Payable (Standalone)

Refer to Schedule "E" TRADE PAYABLES of Standalone Balance Sheet as on 31st March,2026

(Rs. In Lakh)

Particulars	2025-26	2024-25
a) Total Outstanding dues to Micro Enterprises and Small Enterprises	0	61.93
b) Total Outstanding dues other than Micro Enterprises and Small Enterprises	95.84	50.71
c) Advance from customers and other current liabilities	38.21	46.05
TOTAL	134.05	158.69

Trade Payable Ageing Schedule (Standalone)

(Rs. In Lakh)

	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1year-2years	2years-3years	More than 3years	Total
a)Total Outstanding dues of Micro Enterprises and Small Enterprises	0					0
b) Total Outstanding dues to creditors other than Micro Enterprises and Small Enterprises	134.05					134.05
Balance as at 31 March, 2026	134.05					134.05
a)Total Outstanding dues of Micro Enterprises and Small Enterprises	61.93	-	-	-	-	61.93
b) Total Outstanding dues to creditors other than Micro Enterprises and Small Enterprises	96.76	-	-	-	-	96.76
Balance as at 31 March, 2025	158.69	-	-	-	-	158.69

- The Company generally pays to Micro Enterprises and Small Enterprises within 0-45 days and other creditors within 90 days.

7. Segment information for the year ended 31st March, 2026 and 31st March, 2025 is as follows:

(Rs. In Lakh)

S.No.	PARTICULARS	YEARENDED 31/03/2026 (Audited)	YEARENDED 31/03/2025 (Audited)
1	Segment Revenue		
	(a) Agrochemicals	1080.00	1218.61
	(b) Diagnostic kits	13111.81	8428.25
	Total income from operations (net)	14191.81	9646.86
2	Segment Results		
	(a) Agrochemicals	14.12	-9.84
	(b) Diagnostic kits	7706.56	6420.50
	Total Segment Profit before Interest and Tax	7720.68	6410.66
	Less : Interest Expense		
	(a) Agrochemicals	4.39	9.68
	(b) Diagnostic kits	19.32	1.17
	Profit before Tax	7696.97	6399.81
3	Segment Assets		
	(a) Agrochemicals	2717.78	2718.56
	(b) Diagnostic kits	32319.68	26853.28
	Total Segment Assets	35037.46	29571.84
4	Segment Liabilities		
	(a) Agrochemicals	201.73	225.96
	(b) Diagnostic kits	2934.14	2245.39
	Total Segment Liabilities	3135.87	2471.35
5	Capital Employed		
	(a) Agrochemicals	2516.05	2492.60
	(b) Diagnostic kits	29385.54	24607.89
	Capital Employed	31901.59	27100.49

9. CSR amount spent or unspent for the Financial Year:

Excess amount for set-off, if any:

Sl. No.	Particular	Amount (in Rs. Lakh)
(1)	(2)	(3)
(i)	Two percent of average net profit of the Company as per sub-section (5) of section 135	₹97.48 Lakh
(ii)	Total amount spent for the Financial Year	₹97.66 Lakh
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	₹0.18 Lakh
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	N.A.
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	₹0.18 Lakh

COST AUDITORS/COST RECORD

The Company is required to maintain cost records as specified by the Central Government as per Section 148(1) of the Act and the rules framed thereunder and accordingly, the Company has made and maintained such cost accounts and records.

In terms of Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, based on the recommendations of the Audit Committee, the Board of Directors have appointed Sanjay Kasliwal &

Associates, Cost Accountants & Social Auditor (Firm Registration No. 100888), being eligible, to conduct Cost Audit relating to the business of the Company for the year ending 31st March 2027. Whereas Cost Audit Report for the Financial Year 2025-26 will be submitted to the Ministry of Corporate Affairs within prescribed time.

Sanjay Kasliwal & Associates, have confirmed that they are free from disqualification specified under Section 141(3) and proviso to Section 148(3) read with Section 141(4) of the Act and that their appointment meets the requirements of Section 141(3)(g) of the Act. They have further confirmed their independent status and an arm's length relationship with the Company.

Dhirendra Dubey
(Chairman & Managing Director)
DIN : 01493040

Nikhil Kuber Dubey
(CFO & Whole Time Director)
DIN : 00538049

FOR BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date : 29th May 2026

DEEPAK BAHETI
(Partner)
Firm Registration No. : 006287C
Membership No. 075063
UDIN:26075063PTPJL8223

INDEPENDENT AUDITOR'S REPORT

To,

The Members of 3B BlackBio Dx Limited (*Formerly, Kilpest India Limited*)

Report on the Consolidated Financial Statements

We have audited the accompanying Consolidated financial statements of 3B BlackBio Dx Limited, holding company and its UK subsidiaries, namely, TRUPCR® Europe Limited and Coris Holding SRL Belgium collectively referred to as group ('the company') which comprise the Consolidated Balance Sheet as at 31st March 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive income), Consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements 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 Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 'ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matter

Key audit matters are those matters that in our professional judgment were of most significance in our audit of the Consolidated financial statements of the current year. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance Report and Shareholders' Information, but does not include the Consolidated Financial Statements, Standalone Financial Statements and our Auditor's Report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or with the knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

Based on the work we have performed; we conclude that the other information is not materially misstated.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated financial statements that give a true and fair view of the Consolidated financial position, Consolidated financial performance and Consolidated cash flows of the group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

The respective board of directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 statements that give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the board of directors of the holding company as aforesaid.

The Management is responsible for implementing accounting software for maintaining its books of account for the financial year ended 31st March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. The management also confirms that during the year under audit no instances come across where the audit trail feature being tampered with

Auditor's Responsibility for the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 financial control 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management'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 Consolidated financial statements 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 financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities 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.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters:

We did not audit the financial statements / financial information of M/s TRUPCR® Europe Limited (Subsidiary Company), whose financial statements / financial information reflect total assets of ₹7743.28 (PY 1,060.00) Lakh as at 31st March 2026, total revenue of ₹ 6809.03 (PY1396.50) Lakh and total net (profit) of ₹13.15 Lakh whose financial statements / financial information have been audited by its independent auditors. These financial statements/ financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, jointly controlled entities and associates, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries, jointly controlled entities and associates, is based solely on the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1) As required by Section 143(11) of the Act, the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India, is not applicable to the Consolidated Financial Statements of the Company, except for the matters specified in paragraph 3(xxi) of the Order. Based on the reports of the auditors of the respective companies included in the Consolidated Financial Statements, there are no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order, 2020 reports of the companies included in the Consolidated Financial Statements.

2) As required by section 143 (3) of the Act, we report to the extent applicable that:

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 of the aforesaid consolidated financial statements.

b. In our opinion proper books of account as required by law have been kept by the Company relating to preparation of consolidated financial statements so far as it appears from our examination of those books;

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparations of the consolidated financial statements.

d. In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards prescribed under section 133 of the Act.

e. On the basis of written representations received of group companies from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors of group companies is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Group and operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditor's report of the holding company and the UK subsidiary.

g. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is preserved by the company for the financial year ended 31st March 2026.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The group does not have any pending litigations which would impact its consolidated financial position.
- ii. The group does not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the group.
- iv. (i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.(ii) Based on the audit procedures performed by us, which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that causes us to believe that the management representations referred to in sub-clause (i) above contain any material misstatement.
- v. (i) The final dividend proposed in the previous year, and subsequently declared and paid during the year, is in compliance with the provisions of Section 123 of the Act, as applicable.
- vi. The Board of Directors has proposed a final dividend for the year, subject to the approval of the members at the forthcoming Annual General Meeting. The proposed dividend is in compliance with Section 123 of the Act, as applicable.
- vii. Based on our examination, which included test checks, the Group Companies have used accounting software for maintaining its books of account for the financial year ended 31st March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is preserved by the company for the financial year ended 31st March 2026.
- viii. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For BAHETI & CO.
Chartered Accountants
Firm's registration No: 006287C

Deepak Baheti
PARTNER
Membership No: 075063
UDIN: 26075063EWHECO7954

Place: Bhopal
Date: 29th May 2026

“Annexure A” to the Independent Auditor’s Report of even date on the Consolidated financial statements of 3B BlackBio Dx Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of 3B BlackBio Dx Limited holding company and its UK subsidiary collectively referred to as group (“the Company”) as of 31st March 2026 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on 31st March 2026, We have audited the internal financial controls over financial reporting of 3B BlackBio Dx Limited herein referred to as holding company and its UK subsidiary.

Management’s Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its UK Subsidiary are responsible for establishing and maintaining internal financial controls, based on the internal control over financial reporting criteria established by these entities considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance note) issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Group’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to

the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and explanation given to us the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For BAHETI & CO.
Chartered Accountants
Firm's registration No: 006287C

Deepak Baheti
PARTNER
Membership No: 075063
UDIN: 26075063EWHECO7954

Place: Bhopal
Date: 29th May 2026

M/s 3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)
CONSOLIDATED BALANCE SHEET AS AT 31st March 2026

(Rs. In Thousand)

PARTICULARS	SCHEDULE	As at 31-Mar-26	As at 31-Mar-25
ASSETS			
NON-CURRENT ASSETS			
Property , Plant , Equipments	H-1	2,76,027	72,186
Financial Assets			
(a) Investments	I	15,77,045	15,63,102
Other Non-Current Assets		255	0
Total Non-Current Assets		18,53,327	16,35,288
CURRENT ASSETS			
Inventories	K	1,83,777	87,420
Financial Assets			
(a) Trade Receivables	L	5,00,891	3,65,204
(b) Cash and Cash Equivalents	M	3,83,139	1,24,727
(c) Bank Balances other than (b) above	M	6,23,052	5,63,595
(d) Other Financial Assets	N	2,042	2,049
Other Current Assets	N	2,33,725	1,78,901
Total Current Assets		19,26,625	13,21,896
TOTAL ASSETS		37,79,953	29,57,184
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital *	A	85,684	85,684
Other Equity	B	31,58,135	25,98,539
Minority Interest		72,568	25,826
Total Equity		33,16,387	27,10,049
NON CURRENT LIABILITIES			
Financial Liabilities			
(a) Borrowings	C	31,066	3,069
Deferred Tax Liability		67,034	58,184
Other Non-Current Liability		0	0
Total Non-Current Liabilities		98,100	61,253
CURRENT LIABILITIES			
Financial Liabilities			
(a) Borrowings	D	0	0
(b) Trade Payables	E	69,241	19,659
(c) Other Financial Liabilities	F	5,670	3,724
Other Current Liabilities	F	1,30,555	14,299
Provisions	G	1,60,000	1,48,200
Total Current Liabilities		3,65,466	1,85,882
TOTAL EQUITY AND LIABILITIES		37,79,953	29,57,184

Note - The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

Summary of Significant Accounting Policies "S"

The accompanying notes are integral parts of the financial statement.

For and behalf of the Board of Directors

As part our annexed report of even date

Dhirendra Dubey
(Chairman & Managing Director) (Chief Financial Officer & Whole-Time Director)
DIN: 01493040

Nikhil Kuber Dubey
(Chief Financial Officer & Whole-Time Director)
DIN: 00538049

For BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date: 29th May 2026

Deepak Baheti
(Partner)
Firm Registration No.: 006287C
Membership No. 75063
UDIN: 26075063EWHECO7954

M/s 3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)
CONSOLIDATED STATEMENT OF PROFIT AND LOSS AS AT 31st March 2026

(Rs. In Thousand)

PARTICULARS	SCHEDULE	As at 31-Mar-26	As at 31-Mar-25
INCOME			
Revenue from Operations	O	14,19,181	9,64,686
Other Income	P	2,55,581	1,50,837
TOTAL INCOME (I)		16,74,762	11,15,522
EXPENSES			
Cost of raw material and components consumed	Q	3,57,385	2,60,102
Purchase of Stock in Trade		0	0
Change in Inventory of Finished Goods	R	1,168	(3,645)
Employee benefits expenses	S	2,39,648	73,208
Finance cost		2,371	1,085
Depreciation and amortization expenses		51,256	10,859
Other expenses	T	2,53,237	1,33,931
TOTAL EXPENSE (II)		9,05,065	4,75,542
Profit Before Tax (I-II)		7,69,697	6,39,981
Tax Expenses			
Current tax		1,60,000	1,47,590
Earlier Years		1,549	257
Deferred tax		8,850	15,223
PROFIT FOR THE YEAR		5,99,298	4,76,910
Other Comprehensive Income/Loss		0	0
Total Comprehensive Income		5,99,298	4,76,910
Add: Balance of Profit Brought Forward from Previous Year		0	0
BALANCE CARRIED TO BALANCE SHEET		5,99,298	4,76,910

Note - The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

Summary of Significant Accounting Policies "S"

The accompanying notes are integral parts of the financial statement.

For and behalf of the Board of Directors

As part our annexed report of even date

Dhirendra Dubey
(Chairman & Managing Director)
DIN: 01493040

Nikhil Kuber Dubey
(Chief Financial Officer & Whole-Time Director)
DIN: 00538049

For BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date: 29th May 2026

Deepak Baheti
(Partner)
Firm Registration No.: 006287C
Membership No. 75063
UDIN: 26075063EWHECO7954

M/s 3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)
CONSOLIDATED AUDITED STATEMENT OF CASH FLOW AS AT 31st March 2026

(Rs. In Thousand)

	For the year ended 31 st March 2026	For the year ended 31 st March 2025
	Audited	Audited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax & Extra-Ordinary Items	7,69,697	6,39,981
Adjustments for:		
Profit on sale of Fixed Assets	0	0
Depreciation	51,256	10,859
Interest Paid	2,371	1,085
Bank Interest Accrued A/c	0	0
Unrealised Gain on Investments carried at Fair Value through P&L	(29,740)	(60,591)
Operating Profit before working capital changes	7,93,584	5,91,334
Adjustments for:		
Inventories	(96,357)	(3,146)
Trade and other Receivables	(1,86,829)	(17,951)
Trade Payables and Other Liabilities	1,75,910	11,174
Cash generated from operations	6,86,308	5,81,412
Income tax - Current Year	(1,60,000)	(1,47,590)
Income tax - Earlier Years	(1,549)	(257)
Net Cash used/ available from Operating Activities (A)	5,24,759	4,33,565
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase / Sale of Fixed Assets	(2,55,097)	(9,039)
Acquisition of Subsidiary (Net of Investment)	76,579	0
Acquisition of Investment (Net of Sales)	(57,153)	(3,29,420)
Decrease in other Non-Current Assets	(255)	(2)
Net Cash Used in Investing Activities (B)	(-2,35,926)	(3,38,461)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase in share capital	0	0
Increase/Decrease in bank borrowings	3,355	(632)
Increase/Decrease in other borrowings	27,996	(4,811)
Decrease/Increase in Other Non-Current Liability	0	0
Interest Paid	(2,371)	(1,085)
Equity Dividend Paid	(34,225)	(25,665)
Net Cash From Financing activities (C)	(5,244)	(32,193)
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	2,83,589	62,910
Cash & Cash equivalents as at 1 st April opening balance	6,88,322	6,21,472
Exchange difference on translation of foreign currency cash & cash equivalents	34,280	3,939
Cash & Cash equivalents as at 31st March closing balance	10,06,191	6,88,321

Note:

- (i) Figures in brackets are outflows.
- (ii) The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

For and behalf of the Board of Directors

As part our annexed report of even date

Dhirendra Dubey
(Chairman & Managing Director)
DIN: 01493040

Nikhil Kuber Dubey
(Chief Financial Officer & Whole-Time Director)
DIN: 00538049

For BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date: 29th May 2026

Deepak Baheti
(Partner)
Firm Registration No.: 006287C
Membership No. 75063
UDIN: 26075063EWHECO7954

(Rs. In Thousand)

SCHEDULE 'A'		
EQUITY SHARE CAPITAL	No. of Shares	No. of Shares

Equity share of ₹10/- each Issued Subscribed & Paid-up	1,62,00,000	1,62,000	1,62,00,000	1,62,000
Equity share of ₹10/- each Fully Paid up	8,583	85,827	8,583	85,827
Less : Call in Arrears		143		143

Note:

SCHEDULE 'B'

Share Premium Account				
Balance as per last year	88,353		88,353	
Add:-during the year	0	88,353	0	88,353

Credit linked capital subsidy				
Balance as per Last year	2,437		2,437	
Add:- Received during the year	3,355	5,792	0	2,437

Balance as per last year	651	651
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Balance of Profit & Loss Account	30,84,880		25,09,382	
Add/Less: Minority Interest in Net Profit/Loss of Subsidiary TRUPCR Europe Ltd.	21,541	30,63,339	2,284	25,07,099

SCHEDULE 'C'

(a) Deposit (un-secured)				
(i) From Directors	0		3,069	
(ii) From Other	31,066	31,066	0	3,069

SCHUDULED 'D'

(A) Loans Repayable on Demand		
(i) From bank	0	0

(Rs. In Thousand)

Particulars	As at 31 st March 2026	As at 31 st March 2025
SCHEDULE 'E' TRADE PAYABLE		
(I) Sundry creditors for goods supplied/services	65,420	13,647
(II) Advance from customers and other current liabilities	3,821	6,012
(For MSME details and ageing of trade payables, please refer Point No. 14 in Notes to Accounts – Consolidated)		
TOTAL	69,241	19,659

SCHEDULE 'F'

OTHER CURRENT LIABILITIES

Unpaid/Unclaimed Dividend	7,720	6,960
Taxes payable/GST Payable	3,411	4,433
Income tax deducted at source	2,204	1,282
Other outstanding liabilities	63,655	5,348
Salary Payable	42,572	0
Lease Payable	16,663	0
TOTAL	1,36,225	18,023

SCHEDULE 'G'

SHORT TERM PROVISIONS

(I) Provision for income tax	1,60,000	1,08,326
TOTAL	1,60,000	1,08,326

3B BLACKBIO DX LIMITED (FORMERLY KILPEST INDIA LIMITED)

SCHEDULE 'H-1'

FIXED ASSETS – TANGIBLE

Schedule annexed to and forming part of the Balance Sheet as at 31st March 2026

GROSS BLOCK					DEPRECIATION				NET BLOCK		
S.No	Particulars	Gross Block as on 01-04-2025	Addition during the year	Sale/Transfer during the year	Translation Exchange Difference	Total Assets as on 31-03-2026	Total Depreciation upto 31-03-2025	Provided for the year	Dep Adjustment	Total Depreciation upto 31-03-2026	As on 31-03-2026
1	2	3	4	5		6	7	8	9	10	11
1	Leasehold land	1,540				1,540	0	0		0	1,540
2	Freehold land	2,198				2,198	0	0		0	2,198
3	Factory Building	9,589				9,589	4,397	304		4,701	4,888
4	Office Building	2,141				2,141	331	34		365	1,776
5	R & D Building	11,469				11,469	3,771	181		3,952	7,517
6	R & D Equipment	14,846				14,846	13,580	524		14,104	742
7	Plant & Machinery	9,974	31			10,005	9,473	32		9,505	500
8	Pollution Control Equipment	740				740	703	0		703	37
9	Electric Installations	761				761	707	15		723	38
10	Laboratory Equipments	11,532				11,532	6,349	787		7,136	4,396
11	Air-conditioners & Refrigerators	746				746	702	6		709	37
12	Generator	589				589	564	0		564	25
13	Vehicles	0				0	0	0		0	0
14	Office Equipments & Machinery	605				605	575	0		575	30
15	Computers	1,437	37			1,474	1,365	35		1,400	74
16	Furniture & Fixtures	1,042	61			1,104	990	58		1,048	55
17	R & D Furniture & Fixtures	1,143				1,143	1,085	0		1,085	57
18	Tubewell	159				159	151	0		151	8
19	R & D Computer	52				52	50	0		50	2
20	CCTV	77				77	48	5		53	24
21	Capital WIP	0				0	0	0		0	0
22	AIR CONDITIONERS	551	50	0		600	142	38	0	180	421
23	CCTV	152		0		152	23	10		33	119
24	Computer & Laptop	3,094	854	0		3,948	3,323	428	0	3,751	197
25	Electrical Installation	873		0		873	314	83		397	476
26	Equipments	536	202	0		737	563	47	0	610	127
27	Furniture & Fixtures	3,218	239	0		3,458	836	328		1,164	2,293
28	Lab Equipments	8,124	1,016	0		9,139	3,641	868	0	4,509	4,631
29	Manufacturing Equipment	1,145		0		1,145	477	72		550	595
30	Plant & Machinery	1,000		0		1,000	216	63	0	279	721
31	Power Generator.	586		0		586	250	37		287	299
32	R&D Equipments	40,352	11,270	0		51,622	17,193	4,904	0	22,097	29,524
33	SOLAR POWER PLANT 40 KWP	1,560		0		1,560	337	99		436	1,124
34	VEHICLE (Car)	4,976		0		4,976	944	473	0	1,416	3,559
35	Improvement to Property	3,598	14		660	4,272	2,993	629		3,622	649
36	Plant & Machinery	7,673	181		1,202	9,056	1,365	579		1,944	7,112
37	Furniture & Fixtures	676	113		98	887	200	81		281	606
38	Computer Equipment	406	227		59	693	284	159		443	250
	TOTAL	1,49,160	14,294	0	2,019	1,65,473	77,943	10,879	0	88,822	76,651
	Figures for the previous year	1,40,543	8,616	0	0	1,49,160	67,084	10,859	0	77,943	72,186

CORIS FIXED ASSETS

GROSS BLOCK					DEPRECIATION					NET BLOCK		
<i>S.No</i>	<i>Particulars</i>	<i>Gross Block as on 01-01-2025</i>	<i>Addition during the year</i>	<i>Sale/Transfer during the year</i>	<i>Translation Exchange Difference</i>	<i>Total Assets as on 31-3-2026</i>	<i>Total Depreciation upto 31-03-2025</i>	<i>Provided for the year</i>	<i>Dep Adjustment</i>	<i>Total Depreciation upto 31-03-2026</i>	<i>As on 31-03-2026</i>	<i>As on 31-03-2025</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>		<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
1	Tangible Fixed Assets	3,19,286	21,994		26,403	3,67,683	2,00,079	25,544		2,25,623	1,42,060	
2	In-Tangible Fixed Assets	10,01,857	63,980		1,144	10,66,981	9,94,832	14,833		10,09,665	57,316	
	TOTAL	13,21,143	85,974	0	27,547	14,34,664	11,94,911	40,377	0	12,35,288	1,99,376	0
	GRAND TOTAL	14,70,303	1,00,268	0	29,566	16,00,137	12,72,854	51,256	0	13,24,110	2,76,027	72,186

Particulars	As at 31 st March 2026	As at 31 st March 2025
<u>SCHEDULE 'I'</u>		
<u>Non-current investments</u>		
i. Government Bonds & Securities	2,54,740	3,05,335
ii. Corporate Bonds	2,71,364	3,13,028
iii. Mutual Fund Units	8,68,376	8,15,877
 <u>Investment in Shares</u>		
CORIS Holdings SRL - Belgium – Unquoted	31,263	0
(9% Shares in CORIS by Minority)		
Life Insurance Corporation of India - Quoted	4,194	4,194
(4419 Equity Shares Purchased at ₹949/- each, PY :4419 Equity Shares)		
Mercedes Benz Financial Services Preference Shares	1,00,690	0
(100 Preference Shares Purchased at ₹10,06,900/- each, PY :Nil)		
NSE Unlisted Equity Shares		
(10000 Equity Shares Purchased at Rs. 2275/- each PY Nil)	22,750	0
(10000 Equity Shares Purchased at ₹1590/- each, PY :Nil)	15,900	0
Indus-Infra Trust INVIT - Quoted	7,768	8,079
(80789 Equity Shares at ₹100/- each, PY :80789 Equity Shares)		
Govindpura Audhyogik Kshetra Pradhushan Nivaran Kendra	0	0
(1 Equity Shares at ₹100/- each, PY :1 Share)		
	1,82,565	1,28,862
TOTAL	15,77,045	15,63,102

SCHEDULE 'J'

LONG TERM LOANS AND ADVANCES

(I) Deposits unsecured ,considered goods	255	0
TOTAL	0	0

Particulars	As at 31 st March 2026	As at 31 st March 2025
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SCHEDULE 'K'

INVENTORIES

(At cost except otherwise stated as valued,
Verified and certified by the Management)

(i) Raw Materials	45,750	60,238
(ii) Packing Materials	4,887	4,965
(iii) Finished Goods	1,33,140	22,217

(At cost or market price whichever is lower)

Change in Inventory of Finished Goods	1,83,777	87,420
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SCHEDULE 'L'

TRADE RECEIVABLES

Trade Receivables	5,00,891	3,65,204
(For ageing of trade receivables , please refer Point No. 13 in Notes to Accounts- Consolidated)		

TOTAL	5,00,891	3,65,204
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SCHEDULE 'M'

CASH AND CASH EQUIVALENTS

(I) Balances in bank accounts	3,82,058	1,23,677
(II) Cash in hand	1,081	1,050
(III) Earmarked Balance-Unpaid Dividend	7,737	6,980
(IV) Other Commitments Guarantee and Forward Contract Margin with Government	552	682
(V) Fixed Deposit with Scheduled Bank of India	6,12,824	5,54,445
(VI) Security Deposit with Government Agencies	1,939	1,487

TOTAL	10,06,191	6,88,322
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SCHEDULE 'N'

SHORT TERM LOANS & ADVANCES

(A) Unsecured, considered good

(i) Advance Income tax	1,66,120	1,27,886
(ii) Balances with Excise & GST Authorities	0	303
(iii) Prepaid Expenses	11,989	0
(iv) Others		
a) Advances for goods purchase	2,042	2,049
b) Advances given to employees, prepaid expenses and other trade advances	55,616	50,712

TOTAL	2,35,767	1,80,950
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Particulars	As at 31 st March 2026	As at 31 st March 2025
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SCHEDULE 'O'

REVENUE FROM OPERATIONS

Sales of products

Agrochemical Products	80,206	86,186
Diagnostics & Life Sciences Kits	6,50,675	6,72,473

Export Sale

Agrochemical Products	27,774	35,675
Diagnostics & Life Sciences Kits	6,60,526	1,70,352

Total	14,19,181	9,64,686
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SCHEDULE 'P'

OTHER INCOME

Interest on Fixed Deposit	45,375	35,956
Interest on Bonds	45,523	45,769
Interest on Tax Free Bonds	1,270	1,270
Gain on investments carried at fair value through profit and loss*	26,012	60,591
Dividend	10,120	0
Custom Duty Drawback	2,693	2,248
Exchange Loss/gain (Net)**	7,379	1,730
Management Charge	638	442
Government Grant	1,773	0
Misc Receipts	0	641
Export Incentive (RoDTEP)	818	742
Profit on sale of Fixet Assets	110	250
Interest on IT Refund	0	995
Sundry Bal W/off	0	1
Interest Received	5,650	201
Subsidies Received	30,012	0
Credit to PL for Self Construed Assets	78,208	0
Total	2,55,581	1,50,837

*Gain on investments carried at fair value through profit and loss 26,012

Adjustment

LTCG on Mutual Fund (Net)	2,891
LTCG on Mutual Fund	6,619
Less:LTCL on Mutual Fund	-3,728
	26,012

SCHEDULE 'Q'

COST OF MATERIALS CONSUMED

Agrochemical Division Material Consumed	78,016	93,692
Diagnostic/Medical Device Division Material Consumed	2,79,369	1,66,410

TOTAL	3,57,385	2,60,102
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Particulars	As at 31 st March 2026	As at 31 st March 2025
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SCHEDULE 'R'

CHANGES IN INVENTORIES OF FINISHED

GOODS

(Increase)/ decrease in inventories:

Inventories at the end of the year	15,017	16,185
Finished goods		
Inventories at the beginning of the year	16,185	12,540
Finished goods		

TOTAL	1,168	(3,645)
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SCHEDULE 'S'

EMPLOYEE BENEFITS EXPENSES

Salary and wages	2,22,611	61,334
R&D Salary	15,457	10,832
Contribution to Provident & other funds	1,580	1,043

TOTAL	2,39,648	73,208
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SCHEDULE 'T'

OTHER EXPENSES

Power , fuel & water	6,982	2,034
Repairs to :		
Buildings	5,071	623
Plant & Machinery	3,602	2,538
Others	1,566	1,008
Insurance	1,322	1,057
Rent	20,614	6,115
Rates, Taxes & Duties	12,253	8,426
Directors Commission	26,300	20,300
Auditors, remuneration	691	540
CSR Expenses	9,766	10,585
Carriage outward	17,258	12,313
R&D Expenses		
NGS	1,959	2,704
Other expenses	6,449	5,121
Packing & Forwarding Expenses	6,178	5,703
Legal & Professional Fess	28,364	19,101
Selling, Distribution & Sales Promotion Expenses	3,232	1,476
Miscellaneous expenses	53,056	34,287
Consultancy Fees	41,549	0
Trade Fair	7,024	0

TOTAL	2,53,237	1,33,931
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Note- The Previous year figures have been regrouped/reclassified /recast, wherever considered necessary.

3B BLACKBIO DX LIMITED, BHOPAL
(FORMERLY, KILPEST INDIA LIMITED)

Schedule 'S'

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON THE CONSOLIDATED ACCOUNTS

Notes on Consolidated Accounts

A. BASIS OF CONSOLIDATION

The Consolidated Financial Statement relate to M/s 3B BLACKBIO DX LIMITED, BHOPAL (*FORMERLY, KILPEST INDIA LIMITED*) and its Subsidiaries Companies, namely M/s TRUPCR Europe Limited and M/s Coris Holding SRL, Belgium (w.e.f.29-08-2025)

Basis of Accounting

- i) The financial statement of subsidiary company used in consolidation is drawn up to same reporting date as of the company i.e. for the year ended 31st March 2026.
- ii) The financial statements of the group have been prepared in accordance with the applicable accounting standards in India and generally accepted accounting policies.

a) Principles of Consolidation

The consolidated financial statements have been prepared on the following basis:

- i) The financial statement of the company and its subsidiary have been consolidated on line-by line basis adding together the book value of like items of assets, liabilities after eliminating intra group balances and intra group transactions and unrealized profit if any as per Accounting Standard (AS-21) Consolidated Financial Statements.
- ii) The consolidated financial statements are presented, in the same format as that adopted by the company for its separate financial statements.
- iii) Minority interest in the net assets of subsidiary consists of the amount of equity after deducting the amount of net loss attributable to minority.

B. SIGNIFICANT ACCOUNTING POLICIES:

**1. General
Accounting Convention**

The financial statements are prepared under the historical cost convention on accrual basis and comply with Accounting Standards referred to in Section 133 of the Companies Act, 2013 read with rule 7 of Companies Act (Accounts) Rules 2014 to the extent applicable, as adopted consistently by the company.

2. Use of Estimates

The presentations of financial statements are in conformity with the generally accepted accounting principles which require the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on the management's evaluation of relevant facts and

circumstances as on date of financial statements. The actual outcome may diverge from these estimates.

“Goods and Services Tax” (GST) has been introduced w.e.f. 1st July 2017. Consequently excise duty, Value Added Tax (VAT), Central Sales Tax (CST), Entry Tax, Service Tax etc. have been replaced with GST.

3. Revenue Recognition

Revenue is recognized on completion of sales of goods or rendering services. Sale is exclusive of GST and packing and forwarding charges collected from customers.

4. Foreign Currency Transactions

Foreign currency transactions are recorded at the exchange rate prevailing on that date of transaction.

5. Fixed Assets

In order to relate them more closely to current replacement values, all the fixed assets acquired up to 31st March 1993 were revalued as on that date and are accordingly carried at revalued figures. Fixed assets tangible/intangible acquired after 31st March, 1993 are stated at cost inclusive of freight, taxes and incidental expenses related thereto.

6. Depreciation

- I) Depreciation has been calculated on straight line method at the rates provided in Schedule II to the Companies Act, 2013
- II) Depreciation on additions during the year has been provided for full year.
- III) No depreciation /Amortization have been provided on Intangible assets related to subsidiary.

7. Inventories

- I) Finished products produced by the Company are carried at lower cost or market value.
- II) Raw material, Packing Materials and Stores and Spare Parts are carried at cost.
- III) Cost is arrived at mainly on a 'First in First out' basis and is inclusive of freight and expenses incurred.

8. Investments:-

Investments classified as Long Term Investments are stated at cost.

NOTES TO ACCOUNTS:

- 1. Previous year figures have been recast and regrouped wherever necessary.
- 2. In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business. The provision of all known liabilities is adequate and not in excess of the amount reasonably necessary.
- 3. The provision for Income Tax has been made as per the provisions of the Income Tax Act, 1961
- 4. Amount held in margin accounts with State Bank of India, Panchanan Bhawan Branch, Bhopal and with State Bank of India SME Branch Bhopal is Rs 552.28 thousand (Previous year Rs602.28 thousand).

5. Contingent Liabilities:

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
I) Guarantees given on behalf of the Company by Company's bankers	2385.04	2007.05
II) Letters of Credit for purchase of raw materials	-NIL-	-NIL-

6. Amount payable to SSI Units beyond a period of 45 days is NIL.

7. Expenditure on Scientific Research:-

- a) Capital Expenditure ₹11269.58 (Previous Year ₹4728.07)
- b) Revenue Expenditure ₹22836.38 (Previous Year ₹18649.62)

8. DIRECTORS REMUNERATION

(Rs. In Thousand)

	2025-2026	2024-2025
Remuneration	9600.00	7440.00
Other Benefits	26645.60	29936.40
Sitting Fees	84.00	304.50

9. The AS-17 issued by The Institute of Chartered Accountants of India, regarding Segment *Reporting is applicable as the Company is formulating only agro-chemical based products.

10. Related Party Disclosures as per AS-18, issued by The Institute of Chartered Accountants of India, for the year ended on 31st March 2026 :-

(A) Relationships:

I. Key Management Personnel & Relatives:-

- a) Shri Dharendra Dubey, Chairman & Managing Director
- b) Shri Nikhil Dubey, Whole-time Director
- c) Smt. Mithala Dubey, Director
- d) Smt. Anamika Dubey, wife of Shri Dharendra Dubey, Chairman & Managing Director
- e) Smt. Madhulika Dubey, wife of Shri Nikhil Kuber Dubey, Whole Time Director
- f) Mr. Rishabh Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- g) Mr. Raaghav Dubey, Son of Shri Dharendra Dubey, Chairman & Managing Director
- h) Ms. Ragini Kumari Dubey, Daughter of Shri Nikhil Kuber Dubey, Whole Time Director
- i) Mr. Harminder Singh, Director, TRUPCR Europe Limited, UK Subsidiary
- j) Mrs. Navneet Kaur, Company Secretary

II. Enterprises over which key management personnel and/or their relatives have significant influence:-

- a) M/s Ram Kumar Dharendra Kumar HUF:

B) Transactions during the year with related parties in normal course of business and balances at the end of the financial year.

(Rs. In Thousand)

Particulars	In relation to Item No.	
	A(i) above	
	2025-2026	2024-2025
I) Interest Paid	1.00	636.00
II) Salary & other benefits	50668.98	42016.50
III) Outstanding payable as on 31 st March, 2026	3071.00	8952.53

C) TRUPCR Europe Limited, UK Subsidiary

(Rs. In Thousand)

Transaction Type	(01/04/2025 to 31/03/2026)	(01/04/2024 to 31/03/2025)
Sale of Goods	118618.00	75485.95
Purchase of Goods	325.00	4204.68
Purchase of services/Reimbursement of expenses on behalf of Parent Company	13447.00	4750.68
Interest received	776.00	0.00

D) Coris Holding SRL , Belgium, Europe Subsidiary

(Rs. In Thousand)

Transaction Type	(01/04/2025 to 31/03/2026)	(01/04/2024 to 31/03/2025)
Purchase of Goods	2992.82	0.00

11. Statement showing calculation of Earnings Per Share as per AS-20 issued by The Institute of Chartered Accountants of India:-

(Rs. In Thousand)

Particulars	2025-2026	2024-2025
Profit after Tax	599298.00	476910.19
Weighted average number of Equity Shares of Rs 10/- each	8568.40	8568.40
Earnings Per Share (Re)	69.94	55.66

12. Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios(Consolidated), along with detailed explanations is explained below:

(Rs. In Thousand)

Sr. No.	Ratios	FY 2025-2026	FY 2024-2025	Deviation in percentage	Explanation for significant change
a.	Current Ratio	5.27	7.11	-25.87	Due to increase in current liabilities particularly liabilities of Coris, newly acquired entity
b.	Debt-Equity Ratio	0.01	0.00	0.00	NA
c.	Debt Service Coverage Ratio	110.6	81.06	29.54	Due to less interest liability and full repayment of loan
d.	Return on Equity Ratio	19.89	19.21	3.53	NA
e.	Inventory turnover Ratio	7.72	11.04	-30.02	Due to increase in overall inventory as compared to revenue
f.	Trade Receivables Turnover Ratio	3.28	2.65	23.60	NA
g.	Trade Payables Turnover Ratio	8.07	8.67	-6.98	NA
h.	Net Capital Turnover Ratio	0.91	0.85	7.05	NA
i.	Net Profit Ratio	42.23	49.44	-14.58	NA
j.	Return on Capital Employed	22.61	23.13	-2.25	NA
k.	Return on Investment	18.07	17.60	2.69	NA
l.	Operating Profit Margin	40.00	51.94	-22.98	NA

The formulae used in the computation of the above ratios are as follows:

(Rs. In Thousand)

S no	Ratio	Formula
a.	Current Ratio	Current Assets/Current Liabilities
b.	Debt-Equity Ratio	Long Term borrowing & Short Term Borrowings / Total Equity
c.	Debt Service Coverage Ratio	Profit before Interest & Exceptional items/Finance Cost together with principal repayment of long term borrowings
d.	Return on Equity Ratio	Profit after tax/Average Total Equity
e.	Inventory turnover Ratio	Revenue from operations/Inventories
f.	Trade Receivables Turnover Ratio	Revenue from operations/Avg Trade receivables
g.	Trade Payables Turnover Ratio	Net Credit Purchases (Material Consumed + Change in inventory of finished goods)/Average Trade payables
h.	Net Capital Turnover Ratio	Revenue from operations/Working Capital (CA-CL)
i.	Net Profit Ratio	Profit After Tax/Revenue from operations
j.	Return on Capital Employed	EBIT/Total Assets - Total Current Liability
k.	Return on Investment	Net Profit/Total Equity

Note: Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.

13. Trade Receivable Ageing Schedule (Consolidated)

Refer to Schedule "M" TRADE RECEIVABLES of Consolidated Balance as on 31st March, 2026

(Rs. In Lakh)

	Outstanding for following periods from due date of payment						
	Current but not due	Less than 6 months	6months-1year.	1year-2years	2years-3years	More than 3years	Total
Undisputed trade receivables (considered good)	4006.84	489.37	221.42	132.16	85.60	73.52	5008.91
Balance as at 31st March 2026	4006.84	489.37	221.42	132.16	85.60	73.52	5008.91
Undisputed trade receivables (considered good)	2869.29	479.50	132.66	86.47	34.60	49.52	3652.04
Balance as at 31st March 2025	2869.29	479.50	132.66	86.47	34.60	49.52	3652.04

- There are no unbilled receivables; hence the same is not disclosed in the ageing schedule.
- The average credit period on sale of goods ranges upto 180 days.

Generally no interest is charged on trade receivables.

14. Trade Payable (Consolidated)

Refer to Schedule "E" TRADE PAYABLES of Consolidated Balance Sheet as on 31st March 2026

(Rs. In Lakh)

Particulars	2025-26	2024-25
a) Total Outstanding dues to Micro Enterprises and Small Enterprises	0	61.93
b) Total Outstanding dues other than Micro Enterprises and Small Enterprises	654.20	74.54
c) Advance from customers and other current liabilities	38.21	60.12
TOTAL	692.41	196.59

15. Trade Payable Ageing Schedule (Consolidated)

(Rs. In Lakh)

	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1year-2years	2years-3years	More than 3years	Total
a)Total Outstanding dues of Micro Enterprises and Small Enterprises	0	-	-	-	-	0
b) Total Outstanding dues to creditors other than Micro Enterprises and Small Enterprises	692.41	-	-	-	-	692.41
Balance as at 31 March, 2026	692.41	-	-	-	-	692.41
a)Total Outstanding dues of Micro Enterprises and Small Enterprises	61.93	-	-	-	-	61.93
b) Total Outstanding dues to creditors other than Micro Enterprises and Small Enterprises	134.66	-	-	-	-	134.66
Balance as at 31 March, 2025	196.59	-	-	-	-	196.59

- The Company generally pays to Micro Enterprises and Small Enterprises within 0-45 days and other creditors within 90 days.

16. Segment information for the year ended 31st March 2026 and 31st March 2025 is as follows:

(Rs. In Lakh)

S.No.	PARTICULARS	YEARENDED 31/03/2026 (Audited)	YEARENDED 31/03/2025(Audited)
1	Segment Revenue		
	(a)Agrochemicals	1080.00	1218.61
	(b) Diagnostic kits	13111.81	8428.25
	Total income from operations (net)	14191.81	9646.86
2	Segment Results		
	(a)Agrochemicals	14.12	-9.84
	(b) Diagnostic kits	7706.56	6420.50
	Total Segment Profit before Interest and Tax	7720.68	6410.66
	Less : Interest Expense		
	(a)Agrochemicals	4.39	9.68
	(b) Diagnostic kits	19.32	1.17
	Profit before Tax	7696.97	6399.81
3	Segment Assets		
	(a)Agrochemicals	2717.78	2718.56
	(b) Diagnostic kits	35081.75	26853.28
	Total Segment Assets	37799.53	29571.84
4	Segment Liabilities		
	(a)Agrochemicals	201.73	225.96
	(b) Diagnostic kits	4433.93	2245.39
	Total Segment Liabilities	4635.66	2471.35
5	(a)Agrochemicals	2516.05	2492.60
	(b) Diagnostic kits	30647.82	24607.89
	Capital Employed	33163.87	27100.49

17. CSR amount spent or unspent for the Financial Year:

Sl. No.	Particular	Amount (in Rs. Lakh)
(1)	(2)	(3)
(i)	Two percent of average net profit of the Company as per sub-section (5) of section 135	₹97.48 Lakh
(ii)	Total amount spent for the Financial Year	₹97.66 Lakh
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	₹0.18 Lakh
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	N.A.
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	₹0.18 Lakh

COST AUDITORS/COST RECORD

The Company is required to maintain cost records as specified by the Central Government as per Section 148(1) of the Act and the rules framed thereunder and accordingly, the Company has made and maintained such cost accounts and records.

In terms of Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, based on the recommendations of the Audit Committee, the Board of Directors have appointed Sanjay Kasliwal & Associates, Cost Accountants & Social Auditor (Firm Registration No. 100888), being eligible, to conduct Cost Audit relating to the business of the Company for the year ending 31st March 2027. Whereas Cost Audit Report for the Financial Year 2025-26 will be submitted to the Ministry of Corporate Affairs within prescribed time.

Sanjay Kasliwal & Associates, have confirmed that they are free from disqualification specified under Section 141(3) and proviso to Section 148(3) read with Section 141(4) of the Act and that their appointment meets the requirements of Section 141(3)(g) of the Act. They have further confirmed their independent status and an arm's length relationship with the Company.

Dhirendra Dubey
(Chairman & Managing Director)
DIN : 01493040

Nikhil Kuber Dubey
(CFO & Whole Time Director)
DIN : 00538049

FOR BAHETI & CO.
Chartered Accountants

NAVNEET KAUR
(Company Secretary)
ACS No. 29130
Place: Bhopal
Date : 29th May 2026

DEEPAK BAHETI
(Partner)
Firm Registration No. : 006287C
Membership No. 075063
UDIN:26075063EWHECO7954

Form ISR – 1

(see SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 on Common and Simplified Norms for processing investor's service request by RTAs and norms for furnishing PAN, KYC details and Nomination)

REQUEST FOR REGISTERING PAN, KYC DETAILS OR CHANGES / UPDATION THEREOF

[For Securities (Shares / Debentures / Bonds, etc.) of listed companies held in physical form]

Date: ____/____/____

A. I / We request you to Register / Change / Update the following (Tick ✓ relevant box)

☐ PAN	☐ Bank details	☐ Signature
☐ Mobile number	☐ E-mail ID	☐ Address

B. Security Details:

Name of the Issuer Company		Folio No.:
Name(s) of the Security holder(s) as per the Certificate(s)	1. 2. 3.	
Number & Face value of securities		
Distinctive number of securities (Optional)	From	To

C. I / We are submitting documents as per Table below (tick ✓ as relevant, refer to the instructions):

Instructions		Document / Information / Details	Instruction / Remark
1	PAN of (all) the (joint) holder(s)		
		PAN Whether it is Valid (linked to Aadhaar): ☐ Yes ☐ No	, PAN shall be valid only if it is linked to Aadhaar by March 31, 2023* For Exemptions / Clarifications on PAN, please refer to Objection Memo in Page 6 & 7
2		Demat Account Number	Also provide Client Master List (CML) of your Demat Account, provided by the

	(Optional)	Depository Participant.
3	Proof of Address of the first holder	Any one of the documents, only if there is change in the address; ☐ Unique Identification Number (UID) (Aadhaar) ☐ Valid Passport/ Registered Lease or Sale Agreement of Residence / Driving License ☐ Flat Maintenance bill accompanied with additional self-attested copy of Identity Proof of the holder/claimant. ☐ Utility bills like Telephone Bill (only land line)/ Electricity bill / Gas bill - Not more than 3 months old. ☐ Identity card / document with address, issued by any of the following: Central/State Government and its Departments, Statutory / Regulatory Authorities, Public Sector Undertakings, Scheduled Commercial Banks, Public Financial Institutions duly attested by the employer with date and organisation stamp ☐ For FII / sub account, Power of Attorney given by FII / sub-account to the Custodians (which are duly notarized and / or apostilled or consularised) that gives the registered address should be taken. ☐ Proof of address in the name of the spouse accompanied with self-attested copy of Identity Proof of the spouse. ☐ Client Master List (CML) of the Demat Account of the holder / claimant, provided by the Depository Participant.
4	Bank details (to be updated for first holder in case of joint holding)	Account Number: _____ # Bank Name: _____ Branch Name: _____ IFS Code: _____ Provide the following: ☐ Original cancelled cheque bearing the name of the security holder; OR

			☐ Bank passbook/statement attested by the Bank;
5		E-mail address	_____#
6		Mobile	_____#

* or any date as may be specified by the CBDT

(DP: Depository Participant)

In case it is not provided, the details available in the CML will be updated in the folio

Authorization: I/ We authorise you (RTA) to update the above PAN and KYC details in following additional folio(s) held in my / our name (*use Separate Annexure if extra space is required*):

S. No.	Name of the Issuer Company	Folio No.	Quantity of securities	Face value of securities	Distinctive number of securities (Optional)

in which I / We are the holder(s) (strike off what is not applicable).

Declaration: All the above facts stated are true and correct.

	Holder 1	Holder 2	Holder 3
Signature	✓		
Name	✓		
Full address	✓		
PIN	□□□□□□	□□□□□□	□□□□□□



3B BlackBio Dx Ltd.
An ISO 13485:2016 Certified Company

PCR Diagnostics

A comprehensive portfolio of Real-Time PCR Based Assays addressing key disease areas.



Oncology

BCR-ABL1 Kit
MPN Panel
AML Panel
ALL Panel
JAK2 Kit
PML-RARA Kit
EGFR Kit
KRAS Kit
NRAS Kit
PIK3CA Kit



Human Genetics

HLA-B27
Factor II
Factor V
MTHFR
APoE
Coagulation Panel



Pharmacogenetics

DPYD
TPMT
MTHFR



Infectious Diseases

Flu Panel
Influenza Panel
Respiratory Panel
MTBC Kit
Tropical Fever Panel
Meningitis Panel
Neuro Panel
UTI ID Panel
Sepsis Panel
STI Panel
Transplant Panel
Wound Panel



Antimicrobial Resistance (AMR)

AST Panel
Carbapenem Resistance
MTB-MDR
ESKAPE Panel
GPP-C ID Panel
MRSA
VRE
VRSA
Wound AMR Panel



Women's Health

HPV 16/18
HPV High Risk
HPV High and Low Risk
STI Panel
TORCH Panel

*Advancing Diagnostics.
Expanding Horizons.*



3B BlackBio Dx Ltd.

An ISO 13485:2016 Certified Company

Key Features

Designed for Better Diagnostics

Comprehensive. Reliable. Scalable. Globally Relevant.



01

Extensively Validated

On a wide variety of clinical specimens and sample types.



02

End-to-End Workflow

Complete workflow solutions from extraction to post-PCR.



03

Platform Agnostic

Validated on multiple RT-PCR systems to ensure adaptability.



04

Multiplex & Singleplex

Assays aligned with certified reference materials.



05

Robust Internal Controls

Endogenous internal controls for highly sensitive and specific results.



06

User-Friendly Analysis

Assays available with complimentary software tools.



07

Global Standards

Designed using global references like CDC, WHO and European standards.



08

Complete Solution

Includes all required reagents for optimized testing.



09

Quick Turnaround

Designed for faster results with reliable supply support.

*Advancing Diagnostics.
Expanding Horizons.*



3B BlackBio Dx Ltd.

An ISO 13485:2016 Certified Company

Our Regulatory Commitment

Committed to global quality, safety and compliance for a healthier tomorrow.

bsi.

Certificate of Registration

QUALITY MANAGEMENT SYSTEM – ISO 13485:2016



3B BlackBio Dx Limited
7-C, Industrial Area
Govindpura
Bhopal
Madhya Pradesh
462023
India

Holds Certificate Number: **MD 667507**

and operates a Quality Management System which complies with the requirements of ISO 13485:2016 for the following scope:

Design, Development, Manufacturing, Sales & Distribution of IVD, Rapid Tests, PCR Kits and Reagents, Nucleic Acid Extraction Systems, Instruments, Software and Allied Products.

For and on behalf of BSI:


Susan Taylor Martyn, Vice President, Medical Devices

Original Registration Date: 2018-08-06

Latest Revision Date: 2024-08-20

Effective Date: 2024-08-20

Expiry Date: 2027-08-19

Page: 1 of 1



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This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.
An electronic certificate can be authenticated [online](https://www.bsigroup.com/ClientDirectory).
Printed copies can be validated at www.bsigroup.com/ClientDirectory or telephone +91 11 2829 9000.

Information and contact: BSI, The Mills Corporate Suites (A-2), Plot 1A/2, Shrihar Nagar, Mathura Road, New Delhi - 110 055
A Member of the BSI Group of Companies.

**ISO
13485:2016**

ISO 13485:2016

ISO 13485:2016 & GMP Compliant manufacturing under the Medical Device QMS through BSI.

CE

CE-IVD

Compliant with European regulatory requirements.

IVDR

Transitioning to EU IVDR

Strengthening our regulatory position for the future.


CDSCO

CDSCO

Licensed by CDSCO, Govt. Of India; equivalent to FDA, for our top-selling parameters in India.



3B BlackBio Dx Ltd.
An ISO 13485:2016 Certified Company

Forbes
INDIA
DGEMS
2023

3B BlackBio has been selected as a part of
“**Select 200 Companies**” with the global
business potential at DGEMS 2023 held in
Delhi on 27th October 2023, presented by
Forbes India & D Globalist.



Our Global Presence

We have widespread acceptance globally with our presence in over **75 countries**, across Europe, Middle East, APAC, LATAM, and North America (including the United States and Canada). Now we are expanding in Africa through strategic partnerships with channel partners.



75+
Countries



120+
Products /
Assays



1500+
Customers

*Advancing Diagnostics.
Expanding Horizons.*

OUR BRANDS



TRUPCR®

Accurate Answers. Better Decisions.



TRUPCR Europe®

Closer to You. Greater Access.



CORIS BioConcept

Rapid Solutions. Real Impact.

ONE GROUP. A HEALTHIER TOMORROW.

Agrochemicals



Trusted solutions for sustainable agriculture.

Molecular Diagnostics



3B BlackBio Dx Ltd.
GROUP



UNITED KINGDOM



INDIA



BELGIUM



ONCOLOGY

INFECTIOUS DISEASES

WOMEN'S HEALTH

PUBLIC HEALTH

HUMAN GENETICS



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