



KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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

Tel : (91-755) 2586536, 2586537, 2586439

FAX NO. : (91-755) 2580438

Email : kilpest@bsnl.in

kilpestbpl@yahoo.co.in

visit us at : www.kilpest.com

CIN : L24211MP1972PLC001131

Ref. No.P-66/
November 10, 2023

The Relationship Manager,
Department of Corporate Relations
BSE Limited,
P.J. Towers, Dalal Street
Fort, MUMBAI – 400 001

Dear Sir,

Subject: Outcome of Board Meeting held on Friday, 10th November, 2023

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we wish to inform you that, the Board of Directors of the Company at its Meeting held today i.e. 10th November, 2023, have inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2023. The same has also been reviewed by the Audit Committee in its meeting held today.

Further, M/s Baheti & Co., Statutory Auditors of the Company have carried out the Limited Review of the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September 2023 and the Board has also taken on record their Limited Review Report on the said Results. A copy of the Limited Review Report along with the Financial Results is enclosed herewith.

The aforesaid Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2023 will also be made available on the website of the Stock Exchanges i.e. www.bseindia.com and on the Company's website: www.kilpest.com

The meeting of the Board of Directors commenced at 1:30 p.m. and concluded at 5:10 p.m.

You are requested to take the same on record.

Thanking You,
For Kilpest India Limited

NIKHIL Digitally signed
by NIKHILKUBER
KUBER DUBEY
Date:
2023.11.10
17:18:00 +05'30'

Nikhil Kuber Dubey
Whole Time Director
DIN: 00538049

KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023
CIN:L24211MP1972PLC001131

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30-09-2023

(Rs in lakhs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2023 (unaudited)	30-06-2023 (unaudited)	30-09-2022 (unaudited)	30-09-2023 (unaudited)	30-09-2022 (unaudited)	31-03-2023 (AUDITED)
I	Revenue from operations	1856.74	1321.31	1736.55	3178.05	2793.95	5934.05
II	Other income	274.57	295.98	205.34	570.55	319.17	726.11
III	Total Income (I + II)	2131.30	1617.30	1941.89	3748.60	3113.12	6660.15
IV	Expenses:						
	Cost of materials consumed	608.79	408.59	536.00	1017.38	931.91	1800.60
	Purchases of Stock-in-Trade	0.00	0.00	10.44	0.00	0.00	11.48
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	57.94	-25.66	7.51	32.28	-27.30	-7.16
	Employee benefits expenses	142.37	107.71	102.06	250.08	196.26	401.03
	Finance costs	3.76	1.71	6.78	5.47	9.46	19.84
	Depreciation and amortization expense	22.25	17.75	16.50	40.00	33.00	80.09
	Other expenses	181.17	161.83	137.99	343.00	272.81	769.96
	Total expenses (IV)	1016.28	671.93	817.28	1688.21	1416.14	3075.83
V	Profit/(loss) before exceptional items and tax (III - IV)	1115.02	945.37	1124.62	2060.39	1696.99	3584.32
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V - VI)	1115.02	945.37	1124.62	2060.39	1696.99	3584.32
VIII	Tax expense:						
	(1) Current tax	267.27	198.45	259.91	465.72	400.86	877.43
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	64.50
IX	Profit (Loss) for the period (VII-VIII)	847.75	746.92	864.70	1594.67	1296.12	2642.40
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	847.75	746.92	864.70	1594.67	1296.12	2642.40
XII	Paid-up Equity Share capital	856.64	856.64	856.64	856.64	856.64	856.64
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	16267.62	16264.62	14447.48	16267.62	14447.48	16267.62
XIV	Earnings per equity share:						
	(1) Basic	9.90	8.72	10.09	18.62	15.13	30.85
	(2) Diluted	9.90	8.72	10.09	18.62	15.13	30.85

PLACE : BHOPAL
DATE: 10/11/2023

FOR AND ON BEHALF OF THE BOARD

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA,GOVINDPURA, BHOPAL-462 023
CIN:L24211MP1972PLC001131

STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPT 2023

(Rs. in Lakhs)

Particulars	For the Half Year ended 30th Sept 2023	For the year ended 31st March 2023
	Un-Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax & Extra-Ordinary Items	2060.39	3584.32
Adjustments for:		
Depreciation	40.00	80.09
Interest Paid	5.47	19.84
Profit on sale of fixed assets	2.53	0.00
Operating Profit before working capital changes	2108.39	3684.25
Adjustments for:		
Inventories	(168.66)	(19.67)
Trade and other Receivables	(274.84)	(149.43)
Trade Payables and Other Liabilities	(466.16)	(256.97)
Cash generated from operations	1198.73	3258.18
Income tax paid	(465.72)	(877.43)
Net Cash used/ available from Operating Activities (A)	733.01	2380.76
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase / Sale of Fixed Assets	(23.02)	(95.84)
Acquisition of Investment	(390.87)	(946.28)
Purchase of Investments	0.00	1091.38
Sale of Investments	257.10	
Dividend Received	0.00	0.00
Decrease /Increase in other non current assets	(1.50)	5.01
Net Cash Used in Investing Activities (B)	(158.29)	54.27
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in share capital	0.15	0.00
Increase/Decrease in bank borrowings	(50.22)	(57.47)
Decrease in other borrowings	(17.91)	7.37
Increase in Other non current liability	0.02	0.00
Interest Paid	(5.47)	(19.84)
Equity Dividend Paid	(219.26)	(219.26)
Net Cash From Financing activities (C)	(292.69)	(289.20)
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	282.03	2145.83
Cash & Cash equivalents as at 1st April opening balance	5034.99	2889.16
Cash & Cash equivalents as at 31st March closing balance	5317.02	5034.99

FOR AND ON BEHALF OF THE BOARD



(Signature)
NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

PLACE : BHOPAL
DATE: 10/11/2023

KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA,GOVINDPURA, BHOPAL-462 023
CIN:L24211MP1972PLC001131

Standalone Statement of Assets and Liabilities for the Half Year Ended 30-09-2023

(Rs in lakhs)

Particulars	As at 30-09-2023 Unaudited	As at 31-03-2023 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	661.66	678.63
(b) Capital work-in-progress	9.41	9.41
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets	0.00	0.00
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets	0.00	0.00
(i) Investments	10601.08	10210.21
(ii) Trade receivables		
(iii) Loans	21.01	22.51
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current assets		
(a) Inventories	931.79	763.13
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	3377.90	3366.19
(iii) Cash and cash equivalents	380.58	600.20
(iv) Bank balances other than (iii) above	4936.43	4434.79
(v) Loans	0.00	8.50
(vi) Others (to be specified)	0.00	
(c) Current Tax Assets (Net)		
(d) Other current assets	1567.77	1296.15
Total Assets	22487.64	21389.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	856.79	856.64
(b) Other Equity	20385.10	18753.06
Equity attributable to owners of the Company		
Non-controlling interests		
Total equity	21241.89	19609.70
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	73.43	91.34
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	291.80	291.80
(d) Other non-current liabilities	0.02	0.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	61.35	111.57
(ii) Trade payables	239.50	335.50
(iii) Other financial liabilities (other than those specified in item (c))	37.24	0.00
(b) Other current liabilities	33.97	70.83
(c) Provisions	508.43	878.98
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	22487.64	21389.72

For KILPEST INDIA LIMITED

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KILPEST INDIA LIMITED

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Tel : 91-755 2586536, 2586537

E-mail : info@kilpest.com

Visit us at : www.kilpest.com

CIN : L24211MP1972PLC001131

NOTES ON STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF - YEAR ENDED 30th SEPTEMBER, 2023

1. The above results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have been taken on record by the Board of Directors at its meeting held on November 10, 2023 after being reviewed by the Audit Committee.
2. The Company's Agrochemical Business is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern.
3. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
4. All the figures of financials have been rounded off to nearest lakh in rupees.
5. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
6. The Hon'ble National Company Law Tribunal (NCLT), Indore Bench vide its order pronounced on 4th August 2023 has approved the scheme of Amalgamation of Kilpest India Limited (Holding company), with 3B BlackBio Biotech India Limited (Subsidiary Company). The scheme has become operative upon filing of certified copy of the order of Hon'ble NCLT, Indore Bench with Registrar of Companies.
7. The comparative figures of the previous quarter and previous half year have been restated to give effect to the scheme of arrangement between 3B Blackbio Biotech India Limited and Kilpest India Limited. The appointed date of the scheme is 1st April, 2020. The aforesaid restatement has been undertaken in order to have the better comparison with the current quarter and half yearly result.
8. The results of the company are available for investors at www.kilpest.com and www.bseindia.com.

FOR AND ON BEHALF OF THE BOARD



NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 10/11/2023

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

**The Board of Directors of
Kilpest India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kilpest India Limited (the "Company") for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement
5. The Hon'ble National Company Law Tribunal (NCLT), Indore Bench vide its order pronounced on 4th August 2023 has approved the scheme of Amalgamation of Kilpest India Limited (Holding company), with 3B BlackBio Biotech India Limited (Subsidiary



Company). The scheme has become operative upon filing of certified copy of the order of Hon'ble NCLT ,Indore Bench with Registrar of Companies.

6. The comparative figures of the previous quarter and previous half year have been restated to give effect to the scheme of arrangement between 3B Blackbio Biotech India Limited and Kilpest India Limited. The appointed date of the scheme is 1st April, 2020. The aforesaid restatement has been undertaken in order to have the better comparison with the current quarter and half yearly result.

For BAHETI & CO.
Chartered Accountants
(Firm Registration No 006287C)

(DEEPAK BAHETI)
Partner
Place: Bhopal
Date: 10/11/2023
Membership No: 075063



UDIN: 23075063BGSUSY1078

KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023
CIN:L24211MP1972PLC001131

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30-09-2023

S.No.	PARTICULARS	(Rs in lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2023 (unaudited)	30-06-2023 (unaudited)	30-09-2022 (unaudited)	30-09-2023 (unaudited)	30-09-2022 (unaudited)	31-03-2023 (AUDITED)
I	Revenue from operations	1917.55	1428.23	1731.11	3345.78	2899.78	6183.60
II	Other income	274.97	296.09	195.55	571.06	319.17	722.62
III	Total Income (I + II)	2192.52	1724.32	1926.66	3916.84	3218.95	6906.22
IV	Expenses:						
	Cost of materials consumed	615.80	420.01	524.02	1035.81	924.78	1800.60
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	32.84
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	57.94	-25.66	7.51	32.28	-27.30	-41.86
	Employee benefits expenses	187.10	144.09	111.20	331.19	211.73	502.71
	Finance costs	3.76	1.71	7.23	5.47	9.91	19.84
	Depreciation and amortization expense	23.80	19.33	23.64	43.13	41.00	86.30
	Other expenses	278.07	245.76	169.75	523.83	353.89	974.84
	Total expenses (IV)	1166.47	805.24	843.35	1971.71	1514.01	3375.27
V	Profit/(loss) before exceptional items and tax (III - IV)	1026.05	919.08	1083.31	1945.13	1704.94	3530.95
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V - VI)	1026.05	919.08	1083.31	1945.13	1704.94	3530.95
VIII	Tax expense:						
	(1) Current tax	267.27	198.45	252.06	465.72	402.37	872.76
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	64.49
IX	Profit (Loss) for the period (VII-VIII)	758.78	720.63	831.25	1479.41	1302.57	2593.70
	Profit or loss, attributable to owners of parent	785.47	728.51	841.29	1513.99	1300.64	2608.31
	Total profit or loss, attributable to non-controlling interests	-26.69	-7.88	-10.04	-34.58	1.93	-14.61
	Other Comprehensive Income/(loss)						
X		0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	758.78	720.63	831.25	1479.41	1302.57	2593.70
	Profit or loss, attributable to owners of parent	785.47	728.51	841.29	1513.99	1300.64	2608.31
	Total profit or loss, attributable to non-controlling interests	-26.69	-7.88	-10.04	-34.58	1.93	-14.61
XII	Paid-up Equity Share capital	856.64	856.64	856.64	856.64	856.64	856.64
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	16267.62	16267.62	14447.48	16267.62	14447.48	16267.62
XIV	Earnings per equity share:						
	(1) Basic	8.86	8.41	9.70	17.27	15.21	30.28
	(2) Diluted	8.86	8.41	9.70	17.27	15.21	30.28

PLACE : BHOPAL
DATE: 10/11/2023

FOR AND ON BEHALF OF THE BOARD

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023
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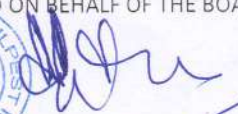
CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPT 2023

(Rs. in Lakhs)

Particulars	For the Half Year ended 30th Sept 2023	For the year ended 31st March 2023
	Un-Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax & Extra-Ordinary Items	1945.13	3530.95
Adjustments for:		
Depreciation	43.13	86.30
Interest Paid	5.47	19.84
Profit on sale of fixed assets	2.53	0.00
Operating Profit before working capital changes	1996.26	3637.09
Adjustments for:		
Inventories	(161.28)	(60.95)
Trade and other Receivables	(493.61)	(177.30)
Trade Payables and Other Liabilities	(360.82)	(214.23)
Cash generated from operations	980.56	3184.61
Income tax paid	(465.72)	(894.12)
Net Cash used/ available from Operating Activities (A)	514.84	2290.49
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase / Sale of Fixed Assets	(23.02)	(202.48)
Acquisition of Investment	(390.87)	92.70
Purchase of Investments	0.00	1091.38
Sale of Investments	257.10	0.00
Dividend Received	0.00	224.62
Decrease /Increase in other non current assets	(1.50)	5.01
Net Cash Used in Investing Activities (B)	(158.29)	1211.23
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in share capital	0.15	0.00
Increase/Decrease in bank borrowings	(50.22)	(57.48)
Decrease in other borrowings	(17.91)	7.37
Increase in Other non current liability	0.02	13.09
Interest Paid	(5.47)	(19.84)
Equity Dividend Paid	(219.26)	(443.81)
Net Cash From Financing activities (C)	(292.69)	(500.67)
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	63.86	3001.05
Cash & Cash equivalents as at 1st April opening balance	5920.53	2889.16
Exchange difference on translation of foreign currency	(1.59)	30.32
Cash & Cash equivalents as at 31st March closing balance	5982.80	5920.53

FOR AND ON BEHALF OF THE BOARD




 NIKHIL KUBER DUBEY
 WHOLE TIME DIRECTOR
 DIN:00538049

PLACE : BHOPAL
DATE: 10/11/2023

KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023
CIN:L24211MP1972PLC001131
Consolidated Statement of Assets and Liabilities for the Half Year Ended 30-09-2023

(Rs in lakhs)

Particulars	As at 30-09-2023 Unaudited	As at 31-03-2023 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	758.77	779.07
(b) Capital work-in-progress	9.41	9.41
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets	0.00	0.00
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets	0.00	0.00
(i) Investments	9562.10	9171.23
(ii) Trade receivables		
(iii) Loans	21.01	22.51
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current assets		
(a) Inventories	965.69	804.41
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	3624.53	3394.05
(iii) Cash and cash equivalents	1046.36	600.20
(iv) Bank balances other than (iii) above	4936.43	5320.33
(v) Loans	0.00	8.50
(vi) Others (to be specified)	0.00	
(c) Current Tax Assets (Net)		
(d) Other current assets	1567.77	1296.15
Total Assets	22492.07	21405.86
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	856.79	856.64
(b) Other Equity		
Equity attributable to owners of the Company	19978.43	18428.26
Non-controlling interests	270.99	306.18
Total equity	21106.22	19591.08
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	73.43	91.34
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	291.80	291.80
(d) Other non-current liabilities	0.02	0.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	61.35	111.57
(ii) Trade payables	379.60	337.06
(iii) Other financial liabilities (other than those specified in item (c))	37.24	44.76
(b) Other current liabilities	33.97	90.14
(c) Provisions	508.43	848.11
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	22492.07	21405.86

For KILPEST INDIA LIMITED

N.K. DUBEY
Director



KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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

Tel : 91-755 2586536, 2586537

E-mail : info@kilpest.com

Visit us at : www.kilpest.com

CIN : L24211MP1972PLC001131

NOTES ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023

1. The above results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have been taken on record by the Board of Directors at its meeting held on November 10, 2023 after being reviewed by the Audit Committee.
2. These financial results have been prepared in accordance with the requirements of Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
4. The summarized figures for M/s KILPEST INDIA LIMITED (Both Agrochemicals and Diagnostic Division) as a standalone entity are:

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)
Total Income (Rs Lakhs)	2131.30	1617.30	1941.89	3748.60	3113.12	6660.15
Profit Before Tax (Rs Lakhs)	1115.02	945.37	1124.62	2060.39	1696.99	3584.32
Profit After Tax (Rs Lakhs)	847.75	746.92	864.70	1594.67	1296.12	2642.40
Basic Earnings Per Share (Rs)	9.90	8.72	10.09	18.62	15.13	30.85

5. The comparative figures of the previous quarter and previous half year have been restated to give effect to the scheme of arrangement between 3B Blackbio Biotech India Limited and Kilpest India Limited. The appointed date of the scheme is 1st




April, 2020. The aforesaid restatement has been undertaken in order to have the better comparison with the current quarter and half yearly result.

6. The Consolidated Financials include the results of Kilpest India Limited along with its Subsidiary .
7. All the figures of financials have been rounded off to nearest lakh in rupees.
8. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
9. The Results of the Company are available for investors at www.kilpest.com and www.bseindia.com

FOR AND ON BEHALF OF THE BOARD



NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 10/11/2023

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

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

We have reviewed the accompanying Statement of unaudited consolidated financial results of Kilpest India Limited ('hereinafter referred to as 'the Holding Company'), its subsidiary and step down subsidiary (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2023 and year to date from April 1, 2023 to September 30, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/ 44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

- i. Kilpest India Limited (Holding)
- ii. 3B BlackBio Biotech India Limited (Subsidiary) till the date of order of NCLT
- iii. TRUPCR Europe Limited (Step-down Subsidiary)

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6. below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there



under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by their auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, are based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Based on our review conducted as above, pared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

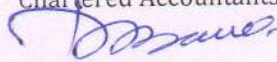
The Hon'ble National Company Law Tribunal (NCLT), Indore Bench vide its order pronounced on 4th August 2023 has approved the scheme of Amalgamation of Kilpest India Limited (Holding company), with 3B BlackBio Biotech India Limited (Subsidiary Company). The scheme has become operative upon filing of certified copy of the order of Hon'ble NCLT, Indore Bench with Registrar of Companies.

The comparative figures of the previous quarter and previous half year have been restated to give effect to the scheme of arrangement between 3B Blackbio Biotech India Limited and Kilpest India Limited. The appointed date of the scheme is 1st April, 2020. The aforesaid restatement has been undertaken in order to have the better comparison with the current quarter and half yearly result.

Place: Bhopal
Date: 10/11/2023



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


(DEEPAK BAHETI)
Partner

Membership No.075063

UDIN 23075063BGSUSZ3401

SEGMENTWISE REVENUE AND RESULTS

(Rs in lakhs)

Particulars	Quarter ended 30-09-2023 Unaudited	Quarter ended 30-06-2023 Unaudited	Quarter ended 30-09-2022 Unaudited	Half Year ended 30-09-2023 Unaudited	Half Year ended 30-09-2022 Unaudited	Year ended 31-03-2023 Audited
1 Segment Revenue						
(a) Agrochemicals	451.92	246.49	392.87	698.41	623.64	1199.76
(b) Diagnostic kits	1423.23	1202.89	1423.23	2687.65	2361.13	5051.61
Total income from operations (net)	1875.15	1449.38	1816.10	3386.06	2984.77	6251.37
2 Segment Results						
(a) Agrochemicals	198.37	33.94	236.58	232.31	270.84	284.88
(b) Diagnostic kits	1056.05	886.86	1078.59	1942.91	1668.63	3490.54
Total Segment Profit before Interest and Tax	1254.42	920.80	1315.17	2175.22	1939.47	3775.42
Less : Interest Expense						
(a) Agrochemicals	3.76	1.71	6.78	5.47	9.45921	19.84
(b) Diagnostic kits	0.00	0.00	0.45	0.00	0.45	0.00
Profit before Tax	1026.05	919.09	1083.31	1945.13	1704.94	3755.58
3 Segment Assets						
(a) Agrochemicals	2910.31	2846.54	2986.39	2910.31	2986.39	2985.78
(b) Diagnostic kits	19953.93	18976.45	18062.61	19953.93	18062.61	19070.40
Total Segment Assets	22864.24	21822.99	21049.00	22864.24	21049.00	22056.18
4 Segment Liabilities						
(a) Agrochemicals	458.35	400.41	537.71	458.35	537.71	563.77
(b) Diagnostic kits	939.82	766.72	1791.32	939.82	1791.323	1557.19
Total Segment Liabilities	1398.17	1167.13	2329.03	1398.17	2329.03	2120.96
(a) Agrochemicals	2451.96	2446.13	2448.68	2451.96	2448.68	2422.01
(b) Diagnostic kits	19014.11	18209.73	16271.28	19014.11	16271.28	17513.21
5 Capital Employed	21466.07	20655.86	18719.97	21466.07	18719.97	19935.22

FOR AND ON BEHALF OF THE BOARD



(Signature)
NIKHIL KUBER DUBEY
 WHOLE TIME DIRECTOR
 DIN:00538049

PLACE : BHOPAL
 DATE: 10/11/2023