

Ref. No.P-66/2024-25/73 February 13, 2025

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

Dear Sir,

<u>Sub: Integrated Filing (Financial) for the third quarter and nine months ended December</u> 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the third quarter and nine months ended December 31, 2024.

These are also being made available on the website of the Company at www.kilpest.com.

The Meeting of the Board of Directors held today commenced at 1:30 P.M. and concluded at 3:45 P.M.

You are requested to kindly take the above information on record.

Thanking You, For 3B BlackBio Dx Limited (Formerly, Kilpest India Limited)

Nikhil Kuber Dubey Whole Time Director DIN: 00538049

Encl: As above

 Regd. Office & Factory: 7-C | Industrial Area | Govindpura | Bhopal – 462023 | (M.P.) | INDIA
 CIN: L24211MP1972PLC001131

 Ph.: 91-755-2586536, 2586537
 Email: info@kilpest.com
 Visit us at: www.kilpest.com

QUARTERLY INTEGRATED FILING (FINANCIAL) A. FINANCIAL RESULTS

3B BLACKBIO DX LTD

(Formerly, Kilpest India Ltd.)

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

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31-12-2024

S.No.	PARTICULARS	OI	JARTER ENDE	D	9 MONTH	(Rs in lakhs) YEAR ENDED	
	THE TOO DIE	31-12-2024 30-09-2024 31-12-2023			31-12-2024	31-03-2024	
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	31-12-2023 (unaudited)	(AUDITED)
I	Revenue from operations	2343.00	2657.19	1695.81	6751.00	4873.86	7072.45
II	Other income	301.03	342.99	246.60	1011.80	817.15	1231.80
Ш	Total Income (I + II)	2644.03	3000.18	1942.41	7762.80	5691.01	8304.25
IV	Expenses:						
	Cost of materials consumed	570.00	726.18	412.02	1794.00	1429.40	1981.13
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-48.12	13.40	0.64	-80.49	32.92	34.27
	Employee benefits expense	145.00	180.78	122.99	455.00	373.07	514.44
	Finance costs	2.38	3.48	1.98	6.48	7.45	11.38
	Depreciation and amortization expense	22,00	22.00	20.00	66.00	60.00	86.85
	Other expenses	179.59	227.47	200.32	543.28	543.32	1031.73
	Total expenses (IV)	870.85	1173.31	757.95	2784.27	2446.16	3659.80
v	Profit/(loss) before exceptional items and tax (III - IV)	1773.18	1826.87	1184.46	4978.53	3244.85	4644.45
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V - VI)	1773.18	1826.87	1184.46	4978.53	3244.85	4644.45
VIII	Tax expense:						
	(1) Current tax	428.34	412.66	263.51	1146.97	729.23	1084.07
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	139.03
IX	Profit (Loss) for the period (VII-VIII)	1344.84	1414.21	920.95	3831.56	2515.62	3421.35
	Other Comprehensive Income/(loss)						
Х	*	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the			MASSA			
XI	period (IX+X)	1344.84	1414.21	920.95	3831.56	2515.62	3421.35
XII	Paid-up Equity Share capital	856.84	856.84	856.79	856.84	856.79	856.84
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	21921.24	21921.24	16267.62	21921.24	16267.62	18860.28
XIV	Earnings per equity share:			20207102	LIVELIL	10207.02	10000.20
	(1) Basic	15.70	16.51	10.75	44.72	29.36	39.93
	(2) Diluted	15.70	16.51	10.75	44.72	29.36	39.93

PLACE: BHOPAL DATE: 13.02.2025

OF THE BOARD NIKHIL KUBER DUBEY WHOLE TIME DIRECTOR DIN:00538049



NOTES ON STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

- 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 February 13, 2025 after being reviewed by the Audit Committee. The statutory auditors have expressed an unmodified review conclusion.
- 2. The Company's Agrochemical Business is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern.
- 3. 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.
- 4. All the figures of financials have been rounded off to nearest lakh in rupees.
- 5. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
- 6. The results of the company are available for investors at www.kilpest.com and www.bseindia.com.

FOR AND ON BEHALF OF THE BOARD

NIKHIL KUBER DUBEY WHOLE TIME DIRECTOR

DIN: 00538049

Regd. Office & Factory: 7-C | Industrial Area | Govindpura | Bhopal – 462023 | (M.P.) | INDIA Email: info@kilpest.com Ph.: 91-755-2586536, 2586537

PLACE: BHOPAL

DATE: 13/02/2025

CIN: L24211MP1972PLC001131 Visit us at : www.kilpest.com



BAHETI & CO.

CHARTERED ACCOUNTANTS
24,M.P. NAGAR ZONE II
BHOPAL 462011
2763141,4251535

Limited Review Report on unaudited standalone financial results of 3B BlackBio Dx India Limited (Formerly, Kilpest India Limited) for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India {Listing Obligations and Disclosure Requirements} Regulations, 2015, as amended

Review Report to
The Board of Directors of
3B BlackBio Dx Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of 3B BlackBio Dx Limited, formerly Kilpest India Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (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 thereunder 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 thereunder 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

Place: Bhopal

Date: 13-02-2025

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

(DEEPAK BAHETI)
Partner

Membership No: 075063

UDIN: 25075063BMGXVX6125

3B BLACKBIO DX LTD

(Formerly, Kilpest India Ltd.)

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

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended 31-12-2024

S.No	PARTICULARS	QUARTER ENDED			9 MONTHS	(Rs in lakhs) YEAR ENDED	
		31-12-2024 30-09-2024 31-12-2023			31-12-2024	31-03-2024	
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)
I	Revenue from operations	2539.25	2914.70	1766.89	7397.35	5112.67	7412.47
II	Other income	301.30	343.65	262.76	1014.05	833.82	1253.26
III	Total Income (I + II)	2840.55	3258.35	2029.65	8411.40	5946.49	8665.73
IV	Expenses:						
	Cost of materials						
	consumed	615.98	751.14	497.06	1879.10	1532.87	1981.13
				-			
	Purchases of Stock-in-						
	Trade	0.00	0.00	0.00	0.00	0.00	173.28
	Changes in inventories of						
	finished goods work-in-						
	progress and Stock-in-						
	Trade		9				
	i i dac	-48.12	13.40	0.64	-80.49	32.92	29.80
	Employee benefits			0.0	001.15	JEIJE	25,00
	expense	170.98	208.38	157.64	541.51	488.83	650.24
	Finance costs	2.38	3.48	2.84	6.48	8.31	12.44
	Depreciation and		51.10		0110	0.51	12.11
	amortization expense	26.63	27.11	32.18	80.54	75.31	105.71
	Other expenses	293.09	324.27	224.10	838.35	747.93	1279.91
					030130	7 17155	12, 3.31
	Total expenses (IV)	1060.94	1327.78	914.46	3265.49	2886.17	4222 51
	Profit/(loss) before	1779.61	1930.57	1115.19			4232.51
	exceptional items and	1779.01	1930.37	1112.19	5145.91	3060.32	4433.22
V	tax (III - IV)	_					
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VI.	Profit before tax (V -	0.00	0.00	0.00	0.00	0.00	0.00
VII	VI)	1779.61	1930.57	1115.19	5145.91	3060.32	4433.22
VIII	Tax expense:						
*	(1) Current tax	430.09	444.29	263.51	1180.35	729.23	1084.07
	(2) Deferred tax	0.00	0.00	0.00	0.00		139.03
	(c) Policified tax	0.00	0.00	0.00	0.00	0.00	139.03
	Due St. (Lana) Sau Maria	4 5 5					
IX	Profit (Loss) for the period						
	(VII-VIII)	1349.52	1486.28	851.68	3965.56	2331.09	3210.12
	attributable to owners of						
	parent	1340.34	1464.66	872.46	3925.36	2386.45	3273.49
	attributable to non-						
	controlling interests	9.18	21.62	-20.78	40.20	-55.36	-63.37
	Other Comprehensive						
	Income/(loss)			_			
	_						
Χ		0.00	0.00	0.00	0.00	0.00	0.00



XI	Total Comprehensive Income for the period (IX+X)	1349.52	1486.28	851.68	3965.56	2331.09	3210.12
	attributable to owners of parent	1340.34	1464.66	872.46	3925.36	2386.45	3273.49
	attributable to non- controlling interests	9.18	21.62	-20.78	40.20	-55.36	-63.37
XII	Paid-up Equity Share capital	856.84	856.84	856.79	856.84	856.79	856.84
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	21690.58	21690.58	16267.62	21690.58	16267.62	18841.90
XIV	Earnings per equity share:				22030.30	10207.02	18641.90
	(1) Basic	15.75	17.35	9.94	46.28	27.21	37.46
	(2) Diluted	15.75	17.35	9.94	46.28	27.21	37.46

PLACE: BHOPAL DATE: 13.02.2025

FOR AND ON BEHALF OF THE BOARD

BHOPAI NIRHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049



NOTES ON CONSOLIDATED UN-AUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER, 2024

- 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 February 13, 2025 after being reviewed by the Audit Committee. The statutory auditors have expressed an unmodified review conclusion.
- 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 3B BLACKBIO DX LIMITED (FORMERLY, KILPEST INDIA LIMITED) (Both Agrochemicals and Diagnostic Division) as a standalone entity are:

PARTICULARS	QUARTER EN	DED		NINE MONTHS	YEAR ENDED		
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024	
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)	
Total Income						(110001100)	
(Rs Lakhs)	2644.03	3000.18	1942.41	7762.80	5691.01	8304.25	
Profit Before					0032102	030 1123	
Tax (Rs Lakhs)							
	1773.18	1826.87	1184.46	4978.53	3244.85	4644.45	
Profit After Tax							
(Rs Lakhs)	1344.84	1414.21	920.95	3831.56	2515.62	3421.35	
Basic Earnings						3 121133	
Per Share (Rs)	15.70	16.51	10.75	44.72	29.36	39.93	

- 5. The Consolidated Financials include the Financials of Subsidiary Company also.
- 6. All the figures of financials have been rounded off to nearest lakh in rupees.
- 7. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
- 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

PLACE: BHOPAL DATE: 13/02/2025

NIKHIL KUBER DUBEY WHOLE TIME DIRECTOR DIN: 00538049

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BAHETI & CO.

CHARTERED ACCOUNTANTS
24,M.P. NAGAR ZONE II
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2763141,4251535

Limited Review Report on unaudited consolidated financial results of 3B BlackBio Dx India Limited (Formerly, Kilpest India Limited) for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India {Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To the Board of Directors of 3B BlackBio Dx Limited

We have reviewed the accompanying Statement of unaudited consolidated financial results of 3B BlackBio Dx Limited, formerly Kilpest India Limited ('hereinafter referred to as 'the Holding Company'), its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 31 December 2024 and year to date from April 1, 2024 to December 31, 2024 ('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 thereunder 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. 3B BlackBio Dx Limited, Formerly Kilpest India Limited (Holding)
- ii. TRUPCR Europe Limited (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 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 thereunder 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 subsidiary has not been reviewed by their auditor and has 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 the subsidiary, is 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.

For BAHETI & CO. (FRN 006287C)

Chartered Accountants

(DEEPAK BAHETI)
Partner

Reg.No. 0062870 BHOPAL

Membership No.075063

Date: 13/02/2025

Place: Bhopal

UDIN 25075063BMGXVW5483

3B BLACKBIO DX LTD

(Formerly, Kilpest India Ltd.)

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

CONSOLIDATED SEGMENTWISE

REVENUE AND RESULTS

							(Rs in lakhs
	22					Nine	
		Quarter	Quarter	Quarter	Nine Months	Months	
		ended 31-	ended 30-	ended 31-	ended 31-12-		Year ended
		12-2024	09-2024	12-2023	2024	12-2023	31-03-2024
S.No	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	(a)Agrochemicals	210.95	457.15	235.52	917.06	933.94	1368.5
	(b) Diagnostic kits	2328.30	2457.55	1531.37	6480.29	4178.73	6085.2
	Total income from operations (net)	2539.25	2914.70	1766.89	7397.35	5112.67	7453.7
2	Segment Results						
	(a)Agrochemicals	17.45	31.99	-27.77	47.06	204.54	187.4
	(b) Diagnostic kits	1764.54	1902.06	1145.81	5105.33	3088.72	4482.8
	Total Segment Profit before Interest						
	and Tax	1781.99	1934.05	1118.04	5152.39	3293.26	4670.2
	Less: Interest Expense						
	(a)Agrochemicals	2.38	3.48	1.98	6.48	7.45	11.3
	(b) Diagnostic kits	0.00	0.00	0.86	0.00	0.86	1.0
	Profit before Tax	1779.61	1930.57	1115.20	5145.91	3284.95	4657.84
2	Segment Assets					1.9	~
Ĭ	3						
	(a)Agrochemicals	2810.01	2873.37	2760.67	2810.01	2760.67	2835.9
	(b) Diagnostic kits	25724.47	24383.92	21333.49	25724.47	21333.49	22365.0
	Total Segment Assets	28534.48	27257.29	24094.16	28534.48	24094.16	25200.92
4	Segment Liabilities						
	(a)Agrochemicals	371.28	446.13	330.97	371.28	330.97	427.7
	(b) Diagnostic kits	1570.81	1397.33	1071.63	1570.81	1071.63	1865.89
	Total Segment Liabilities	1942.09	1843.46	1402.60	1942.09	1402.60	2293.6
	(a)Agrochemicals	2438.73	2427.24	2429.70	2438.73	2429.70	2408.1
	(b) Diagnostic kits	24153.66	22986.59	20261.86	24153.66	20261.86	20499.12
	Capital Employed						

PLACE: BHOPAL DATE: 13.02.2025

NIKHIL KUBER DUBEY WHOLE TIME DIRECTOR DIN:00538049

FOR AND ON BEHALF OF THE BOARD

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. Not Applicable
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES Not Applicable
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) Not Applicable
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) Not Applicable