

Ref. No.P-66/2024-25/61  
November 13, 2024

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

**Subject: Outcome of Board Meeting held on Wednesday, 13<sup>th</sup> November, 2024**

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. 13<sup>th</sup> November, 2024, have inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September 2024 along with Statement of Assets and Liabilities as at 30<sup>th</sup> September 2024 (Standalone and Consolidated) and Statement of Cash Flow for the half year ended on 30<sup>th</sup> September 2024 (Standalone and Consolidated). 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 30<sup>th</sup> September 2024 and the Board has also taken on record their Limited Review Reports on the said Financial Results. A copy of the Limited Review Reports 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 30<sup>th</sup> September, 2024 will also be made available on the website of the Stock Exchanges i.e. [www.bseindia.com](http://www.bseindia.com) and on the Company's website: [www.kilpest.com](http://www.kilpest.com)

The meeting of the Board of Directors commenced at 1:30 p.m. and concluded at 2:50 p.m.

You are requested to take the same on record.

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

**NIKHILKUBER  
DUBEY**

Digitally signed by  
NIKHILKUBER DUBEY  
Date: 2024.11.13 14:54:58  
+05'30'

Nikhil Kuber Dubey  
Whole Time Director  
DIN: 00538049

Encl: As above


**M/s 3B BLACKBIO DX LTD**  
(Formerly M/s KILPEST INDIA LTD)  
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023  
CIN:L24211MP1972PLC001131

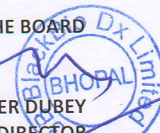
**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30-09-2024**

S.No	PARTICULARS	(Rs in lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2024 (unaudited)	30-06-2024 (unaudited)	30-09-2023 (unaudited)	30-09-2024 (unaudited)	30-09-2023 (unaudited)	31-03-2024 (AUDITED)
I	Revenue from operations	2657.19	1750.69	1856.74	4407.88	3178.05	7072.45
II	Other income	342.99	367.78	274.57	710.77	570.55	1231.80
III	<b>Total Income (I + II)</b>	<b>3000.18</b>	<b>2118.47</b>	<b>2131.30</b>	<b>5118.65</b>	<b>3748.60</b>	<b>8304.25</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	726.18	497.34	608.79	1223.52	1017.38	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-	13.40	-45.77	57.94	-32.37	32.28	34.27
	Employee benefits expenses	180.78	128.80	142.37	309.58	250.08	514.44
	Finance costs	3.48	0.62	3.76	4.10	5.47	11.38
	Depreciation and amortization expense	22.00	22.00	22.25	44.00	40.00	86.85
	Other expenses	227.47	136.22	181.17	363.69	343.00	1031.73
	<b>Total expenses (IV)</b>	<b>1173.31</b>	<b>739.21</b>	<b>1016.28</b>	<b>1912.52</b>	<b>1688.21</b>	<b>3659.80</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>1826.87</b>	<b>1379.26</b>	<b>1115.02</b>	<b>3206.13</b>	<b>2060.39</b>	<b>4644.45</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>1826.87</b>	<b>1379.26</b>	<b>1115.02</b>	<b>3206.13</b>	<b>2060.39</b>	<b>4644.45</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	412.66	305.97	267.27	718.63	465.72	1084.07
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	139.03
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>1414.21</b>	<b>1073.29</b>	<b>847.75</b>	<b>2487.50</b>	<b>1594.67</b>	<b>3421.35</b>
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>1414.21</b>	<b>1073.29</b>	<b>847.75</b>	<b>2487.50</b>	<b>1594.67</b>	<b>3421.35</b>
XII	Paid-up Equity Share capital	856.64	856.84	856.64	856.64	856.64	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	<b>Earnings per equity share:</b>						
	(1) Basic	16.51	12.53	9.90	29.04	18.62	39.93
	(2) Diluted	16.51	12.53	9.90	29.04	18.62	39.93

PLACE : BHOPAL  
DATE: 13/11/2024

FOR AND ON BEHALF OF THE BOARD

  
NIKHL KUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN:00538049



M/s 3B BLACKBIO DX LTD  
(Formerly M/s KILPEST INDIA LTD)  
REGD.OFFICE: 7-C, INDUSTRIAL AREA,GOVINDPURA, BHOPAL-462 023  
CIN:L24211MP1972PLC001131

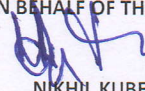
Standalone Statement of Assets and Liabilities for the Half Year ended as on 30-09-2024

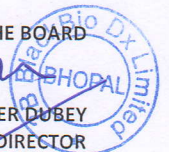
(Rs. in Lakhs)

PARTICULARS	STANDALONE	
	As at 30-09-2024 Un-Audited	As at 31-03-2024 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	617.80	653.02
(b) Capital work-in-progress	0.00	0.00
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible assets	0.00	0.00
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financial Assets	0.00	0.00
(i) Investments	14300.72	12769.89
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	860.81	796.99
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	3955.07	3646.78
(iii) Cash and cash equivalents	1012.06	635.00
(iv) Bank balances other than(iii) above	4921.13	4852.83
(v) Other Financial Assets	13.11	13.11
(vi) Loans	0.00	0.00
(vii) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other current assets	1194.60	1614.48
<b>Total Assets</b>	<b>26875.30</b>	<b>24982.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	856.84	856.84
(b) Other Equity		
Equity Attributable to Owners of the Co.	24151.86	21921.24
Non-Controlling Interest	0.00	0.00
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	66.38	71.44
(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)	430.82	430.82
(d) Other non-current liabilities	0.02	0.02
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	303.54	360.94
(iii) Other financial liabilities (other than those specified in item (c))	37.24	37.24
(b) Other current liabilities	316.39	220.30
(c) Provisions	712.21	1083.26
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>26875.30</b>	<b>24982.10</b>

PLACE : BHOPAL  
DATE: 13/11/2024

FOR AND ON BEHALF OF THE BOARD

  
 NIKHIL KUBERA DUBEY  
 WHOLE TIME DIRECTOR  
 DIN:00538049



M/s 3B BLACKBIO DX LTD  
(Formerly M/s KILPEST INDIA LTD)  
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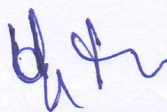

STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

(Rs. in Lakhs)

PARTICULARS	For the half year ended 30th Sept 2024	For the year ended 31st March 2024
	Un-Audited	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax & Extra-Ordinary Items	3206.13	4644.45
<b>Adjustments for:</b>		
Profit on sale of Fixet Assets	0.00	-1.03
Depreciation	44.00	86.85
Interest Paid	4.10	11.38
Bank Interest Accrued A/c	0.00	(33.68)
Unrealised Gain on Investments carried at Fair Value through P&L	(365.88)	(578.59)
<b>Operating Profit before working capital changes</b>	<b>2888.35</b>	<b>4129.38</b>
<b>Adjustments for:</b>		
Inventories	(63.83)	(33.85)
Trade and other Receivables	111.59	(604.00)
Trade Payables and Other Liabilities	(332.36)	439.17
Cash generated from operations	2603.75	3930.70
Income tax payments	(718.63)	(1084.07)
<b>Net Cash used/ available from Operating Activities (A)</b>	<b>1885.12</b>	<b>2846.63</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase / Sale of Fixed Assets	(8.77)	(50.80)
Acquisition of Investment (Net of Sales)	(1164.96)	(1981.09)
<b>Net Cash Used in Investing Activities (B)</b>	<b>(1173.73)</b>	<b>(2031.89)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in share capital	0.00	0.20
Increase/Decrease in bank borrowings	0.00	(111.57)
Decrease in Other Non Current Liability	0.00	0.00
Increase/Decrease in other borrowings	(5.06)	(19.90)
Interest Paid	(4.10)	(11.38)
Equity Dividend Paid	(256.87)	(219.26)
<b>Net Cash From Financing activities (C)</b>	<b>(266.03)</b>	<b>(361.91)</b>
<b>Net Increase /Decrease in Cash &amp; Cash equivalents (A+B+C)</b>	<b>445.36</b>	<b>452.83</b>
Cash & Cash equivalents as at 1st April opening balance	5487.83	5035.00
<b>Cash &amp; Cash equivalents as at 31st March closing balance</b>	<b>5933.19</b>	<b>5487.83</b>

PLACE : BHOPAL  
DATE: 13/11/2024

FOR AND ON BEHALF OF THE BOARD

  
  
 NIKHIL KUBER DUBEY  
 WHOLE TIME DIRECTOR  
 DIN:00538049



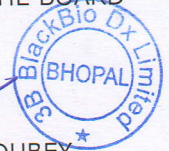
**NOTES ON STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2024**

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 November 13, 2024 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. 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](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com).

Limited Review:

The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, has been completed and the related Report shall be forwarded to the Stock Exchanges. This Report does not have any impact on the above "Results and Notes" for the quarter and half year ended September 30, 2024 which needs to be explained.

FOR AND ON BEHALF OF THE BOARD



NIKHIL KUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN: 00538049

PLACE: BHOPAL  
DATE: 13/11/2024

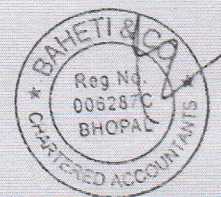


**BAHETI & CO.**  
**CHARTERED ACCOUNTANTS**  
**24, M.P. NAGAR ZONE II**  
**BHOPAL 462011**  
**2763141,4251535**

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

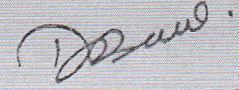
**Review Report to**  
**The Board of Directors**  
**3B BlackBio Dx Limited (Formerly, Kilpest India Limited)**

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 September 30, 2024 and year to date from April 1, 2024 to September 30, 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

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



(DEEPAK BAHETI)  
Partner



Membership No: 075063

UDIN: 24075063BKBIKZ4644

Place: Bhopal  
Date: 13/11/2024

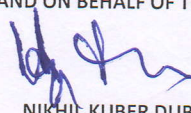
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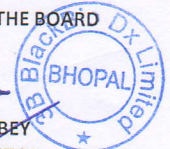
**Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30-09-2024**

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		(Rs in lakhs)
		30-09-2024 (unaudited)	30-06-2024 (unaudited)	30-09-2023 (unaudited)	30-09-2024 (unaudited)	30-09-2023 (unaudited)	31-03-2024 (AUDITED)
I	Revenue from operations	2914.70	1943.40	1917.55	4858.10	3345.78	7412.47
II	Other income	343.65	369.10	274.97	712.75	571.06	1253.26
III	<b>Total Income (I + II)</b>	<b>3258.35</b>	<b>2312.50</b>	<b>2192.52</b>	<b>5570.85</b>	<b>3916.84</b>	<b>8665.73</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	751.14	511.98	615.80	1263.12	1035.81	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	13.40	-45.77	57.94	-32.37	32.28	29.80
	Employee benefits expenses	208.38	162.15	187.10	370.53	331.19	650.24
	Finance costs	3.48	0.62	3.76	4.10	5.47	12.44
	Depreciation and amortization expense	27.11	26.80	23.80	53.91	43.13	105.71
	Other expenses	324.27	220.99	278.07	545.26	523.83	1279.91
	<b>Total expenses (IV)</b>	<b>1327.78</b>	<b>876.77</b>	<b>1166.47</b>	<b>2204.55</b>	<b>1971.71</b>	<b>4232.51</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>1930.57</b>	<b>1435.73</b>	<b>1026.05</b>	<b>3366.30</b>	<b>1945.13</b>	<b>4433.22</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>1930.57</b>	<b>1435.73</b>	<b>1026.05</b>	<b>3366.30</b>	<b>1945.13</b>	<b>4433.22</b>
VIII	Tax expense:						
	(1) Current tax	444.29	305.97	267.27	750.26	465.72	1084.07
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	139.03
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>1486.28</b>	<b>1129.76</b>	<b>758.78</b>	<b>2616.04</b>	<b>1479.41</b>	<b>3210.12</b>
	Profit or loss, attributable to owners of parent	1464.66	1112.82	785.47	2577.48	1513.99	3273.49
	Total profit or loss, attributable to non-controlling interests	21.62	16.94	-26.69	38.56	-34.58	-63.37
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>1486.28</b>	<b>1129.76</b>	<b>758.78</b>	<b>2616.04</b>	<b>1479.41</b>	<b>3210.12</b>
	Profit or loss, attributable to owners of parent	1464.66	1112.82	785.47	2577.48	1513.99	3273.49
	Total profit or loss, attributable to non-controlling interests	21.62	16.94	-26.69	38.56	-34.58	-63.37
XII	Paid-up Equity Share capital	856.64	856.84	856.64	856.64	856.64	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	<b>Earnings per equity share:</b>						
	(1) Basic	17.35	13.19	8.86	30.54	17.27	37.46
	(2) Diluted	17.35	13.19	8.86	30.54	17.27	37.46

PLACE : BHOPAL  
DATE: 13/11/2024

FOR AND ON BEHALF OF THE BOARD

  
NIKHIL KUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN:00538049

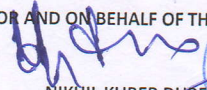





M/s 3B BLACKBIO DX LTD  
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REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023  
CIN:L24211MP1972PLC001131

Consolidated Statement of Assets and Liabilities for the Half year ended as on 30-09-2024		(Rs. in Lakhs)	
PARTICULARS	CONSOLIDATED		
	As at 30-09-2024 Un-Audited	As at 31-03-2024 Audited	
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	708.06	740.07	
(b) Capital work-in-progress	0.00	0.00	
(c) Investment Property	0.00	0.00	
(d) Goodwill	0.00	0.00	
(e) Other Intangible assets	0.00	0.00	
(f) Intangible assets under development	0.00	0.00	
(g) Biological Assets other than bearer plants	0.00	0.00	
(h) Financial Assets	0.00	0.00	
(i) Investments	13261.74	11730.90	
(ii) Trade receivables	0.00	0.00	
(iii) Loans	0.00	0.00	
(i) Deferred tax assets (net)	0.00	0.00	
(j) Other non-current assets	0.00	0.00	
<b>Current assets</b>			
(a) Inventories	908.15	842.74	
(b) Financial Assets	0.00	0.00	
(i) Investments	0.00	0.00	
(ii) Trade receivables	4116.15	3624.63	
(iii) Cash and cash equivalents	1745.76	1361.89	
(iv) Bank balances other than (iii) above	4921.13	4852.83	
(v) Other Financial Assets	13.11	13.11	
(vi) Loans	0.00	0.00	
(vii) Others (to be specified)	0.00	0.00	
(c) Current Tax Assets (Net)	0.00	0.00	
(d) Other current assets	1223.34	1644.30	
<b>Total Assets</b>	<b>26897.44</b>	<b>24810.47</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	856.84	856.84	
(b) Other Equity			
Equity Attributable to Owners of the Co.	23806.89	21448.11	
Non-Controlling Interest	297.43	242.47	
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	71.99	78.81	
(ii) Trade payables	0.00	0.00	
(b), to be specified)	0.00	0.00	
(b) Provisions	0.00	0.00	
(c) Deferred tax liabilities (Net)	430.82	430.82	
(d) Other non-current liabilities	0.02	0.02	
<b>Current liabilities</b>			
(a) Financial Liabilities	0.00	0.00	
(i) Borrowings	5.27	6.32	
(ii) Trade payables	329.74	394.91	
(iii) Other financial liabilities (other than those specified in item (c))	37.24	37.24	
(b) Other current liabilities	316.39	231.67	
(c) Provisions	744.81	1083.26	
(d) Current Tax Liabilities (Net)	0.00	0.00	
<b>Total Equity and Liabilities</b>	<b>26897.44</b>	<b>24810.47</b>	

PLACE : BHOPAL  
DATE: 13/11/2024

FOR AND ON BEHALF OF THE BOARD  
  
NIKHIL KUBER DUBEY  
WHOLE TIME DIRECTOR  
  
DIN:00538049

M/s 3B BLACKBIO DX LTD  
(Formerly M/s KILPEST INDIA LTD)  
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023  
CIN:L24211MP1972PLC001131

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

PARTICULARS	(Rs in lakhs)	
	For the half year ended 30th Sept 2024	For the year ended 31st March 2024
	Un-Audited	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax & Extra-Ordinary Items	3366.30	4433.21
<b>Adjustments for:</b>		
Profit on sale of Fixet Assets	0.00	(1.03)
Depreciation	53.91	105.71
Interest Paid	4.10	12.45
Bank Interest Accrued A/c	0.00	(33.68)
Unrealised Gain on Investments carried at Fair Value through P&L	(365.88)	(578.59)
<b>Operating Profit before working capital changes</b>	<b>3058.43</b>	<b>3938.07</b>
<b>Adjustments for:</b>		
Inventories	(65.41)	(11.93)
Trade and other Receivables	(70.56)	(973.51)
Trade Payables and Other Liabilities	(318.90)	826.55
Cash generated from operations	2603.56	3779.18
Income tax payments	(750.26)	(1084.07)
<b>Net Cash used/ available from Operating Activities (A)</b>	<b>1853.30</b>	<b>2695.11</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase / Sale of Fixed Assets	(21.91)	(50.80)
Acquisition of Investment (Net of Sales)	(1164.96)	(1981.09)
<b>Net Cash Used in Investing Activities (B)</b>	<b>(1186.87)</b>	<b>(2031.89)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in share capital	0.00	0.20
Increase/Decrease in bank borrowings	(1.05)	(111.12)
Decrease in other borrowings	(6.82)	(19.90)
Decrease/Increase in Other Non Current Liability	0.00	0.00
Interest Paid	(4.10)	(12.45)
Equity Dividend Paid	(256.87)	(219.26)
<b>Net Cash From Financing activities (C)</b>	<b>(268.84)</b>	<b>(362.53)</b>
<b>Net Increase /Decrease in Cash &amp; Cash equivalents (A+B+C)</b>	<b>397.59</b>	<b>300.69</b>
Cash & Cash equivalents as at 1st April opening balance	6214.72	5920.53
Exchange difference on translation of foreign currency cash & cash equivalents	54.58	(6.50)
<b>Cash &amp; Cash equivalents as at 31st March closing balance</b>	<b>6666.89</b>	<b>6214.72</b>

FOR AND ON BEHALF OF THE BOARD

  
  
 NIKHIL KUBER DUBEY  
 WHOLE TIME DIRECTOR  
 DIN:00538049

PLACE : BHOPAL  
DATE: 13/11/2024



**NOTES ON CONSOLIDATED UN-AUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF-YEAR ENDED 30<sup>th</sup> SEPTEMBER, 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 November 13, 2024 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 3B BLACKBIO DX LIMITED (FORMERLY, KILPEST INDIA LIMITED) (Both Agrochemicals and Diagnostic Division) as a standalone entity are:

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)
Total Income (Rs Lakhs)	3000.18	2118.47	2131.30	5118.65	3748.60	8304.25
Profit Before Tax (Rs Lakhs)	1826.87	1379.26	1115.02	3206.13	2060.39	4644.45
Profit After Tax (Rs Lakhs)	1414.21	1073.29	847.75	2487.50	1594.67	3421.35
Basic Earnings Per Share (Rs)	16.51	12.53	9.90	29.04	18.62	39.93

5. The Consolidated Financials include the Financials of Subsidiary Company also.
6. Due to the unprecedented seasonal spike in Flu, Dengue & Chikungunya cases in Q2 2024-25, the sales are on a higher side by over 28% or ₹ 3.80 Cr of total sales. We do not expect this spike to continue in Q3 & Q4. So the extra spiked growth will be lower to that extent




going forward. However, for this full year, we will continue to maintain our previous guidance of 20-25% growth.

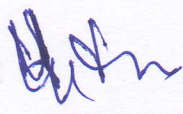

7. All the figures of financials have been rounded off to nearest lakh in rupees.
8. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
9. The Results of the Company are available for investors at [www.kilpest.com](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com)

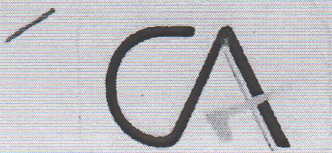
Limited Review:

The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, has been completed and the related Report shall be forwarded to the Stock Exchanges. This Report does not have any impact on the above "Results and Notes" for the quarter ended September 30, 2024 which needs to be explained.

FOR AND ON BEHALF OF THE BOARD

PLACE: BHOPAL  
DATE: 13/11/2024

  
  
NIKHIL KUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN: 00538049



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

**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**

**Review Report to**  
**The Board of Directors**  
**3B BlackBio Dx Limited (Formerly, Kilpest India 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 subsidiaries together referred to as "the Group") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, 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 Master Circular 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:

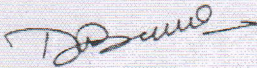
- i. 3B BlackBio Dx Limited (Formerly, Kilpest India Limited, Holding)
- ii. TRUPCR Europe Limited (Subsidiary)

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 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 the subsidiary has 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, 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 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.

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



(DEEPAK BAHETI)  
Partner  
Membership No.075063  
Date: 13/11/2024  
Place: Bhopal  
UDIN 24075063BKBILA9374



M/s 3B BLACKBIO DX LTD  
(Formerly M/s KILPEST INDIA LTD)  
REGD.OFFICE: 7-C, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462 023  
CIN:L24211MP1972PLC001131

CONSOLIDATED SEGMENTWISE


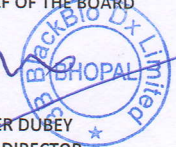
REVENUE AND RESULTS

(Rs. in Lakhs)

	Quarter ended 30-09-2024 Unaudited	Quarter ended 30-06-2024 Unaudited	Quarter ended 30-09-2023 Unaudited	Half Year ended 30-09-2024 Unaudited	Half Year ended 30-09-2023 Unaudited	Year ended 31-03-2024 Audited
<b>1 Segment Revenue</b>						
(a) Agrochemicals	457.15	248.96	451.92	706.11	698.41	1368.51
(b) Diagnostic kits	2457.55	1694.44	1465.63	4151.99	2687.65	6085.21
Total income from operations (net)	<b>2914.70</b>	<b>1943.40</b>	<b>1917.55</b>	<b>4858.10</b>	<b>3386.06</b>	<b>7453.72</b>
<b>2 Segment Results</b>						
(a) Agrochemicals	31.99	-2.38	198.37	29.61	232.31	187.47
(b) Diagnostic kits	1902.06	1438.73	1029.81	3340.79	1942.91	4482.82
Total Segment Profit before Interest and Tax	<b>1934.05</b>	<b>1436.35</b>	<b>1228.18</b>	<b>3370.40</b>	<b>2175.22</b>	<b>4670.29</b>
Less : Interest Expense						
(a) Agrochemicals	3.48	0.62	3.76	4.10	5.47	11.38
(b) Diagnostic kits	0.00	0.00	0.00	0.00	0.00	1.07
Profit before Tax	<b>1930.57</b>	<b>1435.73</b>	<b>1026.05</b>	<b>3366.30</b>	<b>1945.13</b>	<b>4657.84</b>
<b>3 Segment Assets</b>						
(a) Agrochemicals	2873.37	2851.40	2910.31	2873.37	2910.31	2835.91
(b) Diagnostic kits	24383.92	23823.88	19953.93	24383.92	19953.93	22365.01
Total Segment Assets	<b>27257.29</b>	<b>26675.28</b>	<b>22864.24</b>	<b>27257.29</b>	<b>22864.24</b>	<b>25200.92</b>
<b>4 Segment Liabilities</b>						
(a) Agrochemicals	446.13	446.25	458.35	446.13	458.35	427.76
(b) Diagnostic kits	1397.33	2190.98	939.82	1397.33	939.82	1865.89
Total Segment Liabilities	<b>1843.46</b>	<b>2637.23</b>	<b>1398.17</b>	<b>1843.46</b>	<b>1398.17</b>	<b>2293.65</b>
(a) Agrochemicals	2427.24	2405.15	2451.96	2427.24	2451.96	2408.15
(b) Diagnostic kits	22986.59	21632.90	19014.11	22986.59	19014.11	20499.12
<b>5 Capital Employed</b>	<b>25413.83</b>	<b>24038.05</b>	<b>21466.07</b>	<b>25413.83</b>	<b>21466.07</b>	<b>22907.27</b>

PLACE : BHOPAL  
DATE: 13/11/2024

FOR AND ON BEHALF OF THE BOARD

  
  
 NIKHIL KUBER DUBEY  
 WHOLE TIME DIRECTOR  
 DIN:00538049