

Ref. No.P-66/2024-25/70  
January 30, 2025

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

Dear Sir,


**Sub.: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular dated 13th July 2023, enclosed please find details of the Final Audit Report received through email on 30th January 2025 at 12:17 P.M. under the Central Goods and Services Tax Act, 2017

We request you to take the above on record.

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

**NIKHILKUBER  
DUBEY**

 Digitally signed by NIKHILKUBER  
DUBEY  
Date: 2025.01.30 16:40:03 +05'30'

Nikhil Kuber Dubey  
Whole Time Director  
DIN: 00538049

Encl: As above



**Annexure - I**

Name of the Authority	Deputy Commissioner GST Circle -1 Audit, Bhopal
Nature and details of the action(s) taken, initiated or order(s) passed	Final Audit Report (ADT-02) under Rule 101(5) of CGST Rules, 2017,demanding short payment of GST amounting to Rs 1, 03, 03,637/- (Rupees One crore three lakh three thousand six hundred and thirty seven only)
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	January 30, 2025 at 12:17 PM
Details of the violation(s) / contravention(s) committed or alleged to be committed	The demand pertains to short payment of GST with interest and penalty on Micro Nutrients Fertilizers due to difference in chapter classification.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	We believe that we have a strong case on merits which is backed by opinions from our external legal and tax advisors. The Company will be filing an appeal against the SCN when received before the appropriate authority.