



KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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

Tel : 91-755 2586536, 2586537

E-mail : kilpest@bsnl.in
info@kilpest.com

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

November 12, 2022

The Relationship Manager,
Department of Corporate Relations
Bombay Stock Exchange Ltd (BSE),
P.J. Towers, Dalal Street
Fort, MUMBAI – 400 001

Dear Sir,

Subject: Outcome of Board Meeting held on Saturday, 12th November, 2022

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. 12th November, 2022, have inter-alia, considered and taken on record, the enclosed Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2022.

As required under Regulation 33(3) (c) (i) of the Listing Regulations, Limited Review Report for the quarter and half year ended 30th September, 2022 is also attached herewith.

The aforesaid Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2022 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 6:00 p.m.

You are requested to take the same on record.

Thanking You,
For Kilpest India Limited



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 Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30-09-2022

(Rs in lakhs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2022 (unaudited)	30/06/2022 (unaudited)	30/09/2021 (unaudited)	30/09/2022 (unaudited)	30/09/2021 (unaudited)	31/03/2022 (AUDITED)
I	Revenue from operations	1731.11	1168.67	1522.01	2899.78	4788.80	8064.61
II	Other income	195.55	123.62	193.81	319.17	348.90	690.34
III	Total Income (I + II)	1926.66	1292.29	1715.82	3218.95	5137.70	8754.95
IV	Expenses:						
	Cost of materials consumed	524.02	400.76	696.12	924.78	1856.05	3067.26
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	102.99
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	7.51	-34.81	7.34	-27.30	-39.62	-8.16
	Employee benefits expenses	111.20	100.53	83.40	211.73	164.86	356.27
	Finance costs	7.23	2.68	6.38	9.91	9.58	10.64
	Depreciation and amortization expense	23.64	17.36	18.25	41.00	33.00	67.17
	Other expenses	169.75	184.14	134.54	353.89	386.03	836.45
	Total expenses (IV)	843.35	670.66	946.03	1514.01	2409.90	4432.62
	Profit/(loss) before exceptional items and tax (III - IV)	1083.31	621.63	769.79	1704.94	2727.80	4322.33
V	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VI	Profit before tax (V - VI)	1083.31	621.63	769.79	1704.94	2727.80	4322.33
VIII	Tax expense:						
	(1) Current tax	252.06	150.31	182.03	402.37	646.47	998.82
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	103.54
IX	Profit (Loss) for the period (VII-VIII)	831.25	471.32	587.76	1302.57	2081.33	3219.97
	Profit or loss, attributable to owners of parent	736.90	404.65	513.85	1141.54	1829.72	2820.36
	Total profit or loss, attributable to non- controlling interests	94.35	66.67	73.91	161.03	251.61	399.61
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)	831.25	471.32	587.76	1302.57	2081.33	3219.97
	Profit or loss, attributable to owners of parent	736.90	404.65	513.85	1141.54	1829.72	2820.36
	Total profit or loss, attributable to non- controlling interests	94.355	66.67	73.91	161.03	251.61	399.61
XII	Paid-up Equity Share capital	750.81	750.81	750.81	750.81	750.81	750.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	14553.31	14553.31	12455.98	14553.31	12455.98	12455.98
XIV	Earnings per equity share:						
	(1) Basic	11.07	6.28	7.83	17.35	27.72	42.89
	(2) Diluted	11.07	6.28	7.83	17.35	27.72	42.89

FOR AND ON BEHALF OF THE BOARD



[Signature]
NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

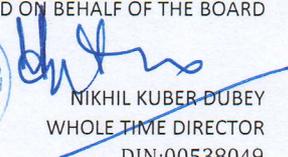
PLACE : BHOPAL
DATE : 12/11/2022

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30-09-2022

(Rs in lakhs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2022 (Unaudited)	30/06/2022 (Unaudited)	30/09/2021 (Unaudited)	30/09/2022 (Unaudited)	30/09/2021 (Unaudited)	31/03/2022 (AUDITED)
	Revenue from operations	392.87	230.77	440.81	623.64	792.90	1552.30
II	Other income	272.23	39.55	806.08	311.78	908.37	1009.29
III	Total Income (I + II)	665.10	270.32	1246.89	935.42	1701.27	2561.59
IV	Expenses:						
	Cost of materials consumed	264.34	172.42	250.07	436.76	449.77	1001.69
	Purchases of Stock-in-Trade	49.43	4.62	67.40	54.04	147.28	170.47
	Changes in inventories of finished goods	-0.25	-36.39	20.66	-36.64	7.69	26.37
	Employee benefits expenses	52.19	41.85	38.33	94.04	75.11	157.54
	Finance costs	6.78	2.68	6.38	9.46	9.58	10.64
	Depreciation and amortization expense	7.00	7.00	5.25	14.00	10.50	29.06
	Other expenses	55.81	46.56	68.73	102.37	118.74	319.52
	Total expenses (IV)	435.29	238.74	456.81	674.03	818.66	1715.29
V	Profit/(loss) before exceptional items and tax (III - IV)	229.80	31.58	790.08	261.38	882.61	846.30
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
	Profit before tax (V - VI)	229.80	31.58	790.08	261.38	882.61	846.30
VII							
VIII	Tax expense:						
	(1) Current tax	10.79	7.95	27.21	18.74	41.64	16.96
	(2) Deferred tax	0.00	0.00	0.00		0.00	28.60
IX	Profit (Loss) for the period (VII-VIII)	219.01	23.63	762.87	242.65	840.97	800.74
	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)	219.01	23.63	762.87	242.65	840.97	800.74
XII	Paid-up Equity Share capital	750.81	750.81	750.81	750.81	750.81	750.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	1643.79	1643.79	1515.18	1643.79	1515.18	1,515.98
XIV	Earnings per equity share:						
	(1) Basic	2.92	0.31	10.16	3.23	11.20	10.66
	(2) Diluted	2.92	0.31	10.16	3.23	11.20	10.66

PLACE : BHOPAL
DATE: 12/11/2022

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

Consolidated Statement of Assets and Liabilities for the Half Year Ended 30-09-2022

(Rs in lakhs)

Particulars	CONSOLIDATED	
	As at 30/09/2022 Unaudited	As at 31/03/2022 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	734.52	661.02
(b) Capital work-in-progress	11.26	11.26
(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	1121.48	1091.37
(i) Investments	9258.85	9263.94
(ii) Trade receivables		
(iii) Loans	27.52	27.52
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current assets		
(a) Inventories	779.63	743.46
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	3101.70	2997.88
(iii) Cash and cash equivalents	1114.08	333.32
(iv) Bank balances other than(iii) above	2668.97	2555.84
(v) Loans	0.00	8.37
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)		
(d) Other current assets	1856.88	1515.16
Total Assets	20674.89	19209.14
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	749.18	749.18
(b) Other Equity		
Equity attributable to owners of the Company	15314.13	14553.31
Non-controlling interests	2296.80	1905.11
Total equity	18360.11	17207.60
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	96.30	83.97
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)	227.31	227.31
(d) Other non-current liabilities	0.00	0.17
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	122.55	169.04
(ii) Trade payables	261.19	354.28
(iii) Other financial liabilities (other than those specified in item (c))	35.94	25.76
(b) Other current liabilities	25.19	144.05
(c) Provisions	1546.30	996.96
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	20674.89	19209.14

For KILPEST INDIA LIMITED


N.K. DUBEY
 Director

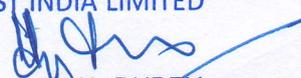
KILPEST INDIA LIMITED
REGD.OFFICE: 7-C, INDUSTRIAL AREA,GOVINDPURA, BHOPAL-462 023
CIN:L24211MP1972PLC001131

Standalone Statement of Assets and Liabilities for the Half Year Ended 30-09-2022

(Rs in lakhs)

Particulars	CONSOLIDATED	
	As at 30/09/2022 Unaudited	As at 31/03/2022 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	305.65	322.61
(b) Capital work-in-progress	11.26	11.26
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	359.85	359.85
(ii) Trade receivables		
(iii) Loans	26.51	26.51
(i) Deferred tax assets (net)		
(j) Other non-current assets		
Current assets		
(a) Inventories	349.37	266.01
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	1265.17	1434.56
(iii) Cash and cash equivalents	93.62	155.16
(iv) Bank balances other than(iii) above	29.98	30.08
(v) Loans		
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)	544.98	554.08
(d) Other current assets		
Total Assets	2986.39	3160.12
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	749.18	749.18
(b) Other Equity		
Equity attributable to owners of the Company	1699.50	1643.80
Non-controlling interests		
Total equity	2448.68	2392.98
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	81.79	83.97
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)	90.54	90.54
(d) Other non-current liabilities		
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	117.10	169.04
(ii) Trade payables	204.35	354.27
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities	25.19	54.22
(c) Provisions	18.74	15.10
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	2986.39	3160.12

For KILPEST INDIA LIMITED


N.K. DUBEY
 Director

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

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPT 2022

(Rs. in Lakhs)

	For the Half Year ended 30th Sept 2022	For the year ended 31st March 2022
	Audited	Audited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax & Extra-Ordinary Items	1704.94	4322.33
Adjustments for:		
Depreciation	41.00	67.17
Interest Paid	9.91	10.64
Profit on sale of fixed assets	0.00	0.00
Operating Profit before working capital changes	1755.85	4400.14
Adjustments for:		
Inventories	(36.17)	(256.04)
Trade and other Receivables	(437.17)	3321.39
Trade Payables and Other Liabilities	347.57	(2676.78)
Cash generated from operations	1630.08	4788.71
Income tax paid	(402.37)	(1056.13)
Net Cash used/ available from Operating Activities (A)	1227.71	3732.58
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase / Sale of Fixed Assets	(114.50)	(226.32)
Acquisition of Investment	(25.02)	(3382.55)
Purchase of Investments		
Dividend Received	224.63	763.73
Increase in other non current assets	0.00	0.81
Net Cash Used in Investing Activities (B)	85.11	(2844.33)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase in share capital	0.00	0.02
Increase/Decrease in bank borrowings	(46.49)	70.41
Decrease in other borrowings	12.33	(17.78)
Increase in Other non current liability	(0.17)	(2.76)
Interest Paid	(9.91)	(10.64)
Equity Dividend Paid	(443.81)	(1546.30)
Adjustment for translation of foreign currency balances on financing activities	69.12	0.00
Net Cash From Financing activities (C)	(418.93)	(1507.05)
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	893.89	(618.80)
Cash & Cash equivalents as at 1st April opening balance	2889.16	3507.96
Cash & Cash equivalents as at 31st March closing balance	3783.05	2889.16

FOR AND ON BEHALF OF THE BOARD




 NIKHIL KUBER DUBEY
 WHOLE TIME DIRECTOR
 DIN:00538049

PLACE : BHOPAL
DATE: 12/11/2022

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 2022

(Rs. in Lakhs)

	For the Half Year ended 30th Sept 2022	For the year ended 31st March 2022
	Audited	Audited
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax & Extra-Ordinary Items	261.38	846.30
Adjustments for:		
Depreciation	14.00	29.06
Interest Paid	9.46	10.64
Operating Profit before working capital changes	284.84	886.00
Adjustments for:		
Inventories	(83.36)	4.49
Trade and other Receivables	178.49	(138.39)
Trade Payables and Other Liabilities	(175.31)	62.49
Cash generated from operations	204.66	814.59
Income tax paid	(18.74)	(16.96)
Net Cash used/ available from Operating Activities (A)	185.92	797.63
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase / Sale of Fixed Assets	2.96	(152.16)
Acquisition of Investment	0.00	0.00
Increase/Decrease in Long term Loan and Advances	0.00	(0.20)
Net Cash Used in Investing Activities (B)	2.96	(152.36)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase in share capital	0.00	0.02
Investment Subsidy Received	0.00	0.00
Increase/Decrease in bank borrowings	(51.94)	70.41
Decrease in other borrowings	(2.18)	(17.78)
Interest Paid	(9.46)	(10.64)
Equity Dividend Paid	(186.94)	(672.92)
Net Cash From Financing activities (C)	(250.52)	(630.91)
Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	(61.64)	14.36
Cash & Cash equivalents as at 1st April opening balance	185.24	170.88
Cash & Cash equivalents as at 31st March closing balance	123.60	185.24

FOR AND ON BEHALF OF THE BOARD



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

PLACE : BHOPAL
DATE: 12/11/2022

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

CONSOLIDATED SEGMENTWISE
REVENUE AND RESULTS

(Rs in lakhs)						
	Quarter ended 30-09-2022 Unaudited	Quarter ended 30-06-2022 Unaudited	Quarter ended 30-09-2021 Unaudited	Half Year ended 30-09-2022 Unaudited	Half Year ended 30-09-2021 Unaudited	Year ended 31-03-2022 Audited
1 Segment Revenue						
(a)Agrochemicals	392.87	230.77	440.81	623.64	792.90	1552.30
(b) Diagnostic kits	1423.23	937.90	1228.48	2361.13	4143.18	6682.78
Total income from operations (net)	1816.10	1168.67	1669.29	2984.77	4936.08	8235.08
2 Segment Results						
(a)Agrochemicals	236.58	34.26	796.46	270.84	892.19	856.94
(b) Diagnostic kits	1078.59	590.04	743.43	1668.63	2608.91	4239.75
Total Segment Profit before Interest and Tax	1315.17	624.30	1539.89	1939.47	3501.10	5096.69
Less : Interest Expense						
(a)Agrochemicals	6.78	2.68	6.38	9.46	9.57923	10.64
(b) Diagnostic kits	0.45	0.00	0.00	0.45	0.00	0.00
Profit before Tax	1083.31	621.62	769.79	1704.94	2727.80	4322.33
3 Segment Assets						
(a)Agrochemicals	2986.39	3079.42	3026.71	2986.39	3026.71	3160.12
(b) Diagnostic kits	18062.61	15961.40	18726.25	18062.61	18726.25	16408.87
Total Segment Assets	21049.00	19040.82	21752.96	21049.00	21752.96	19568.99
4 Segment Liabilities						
(a)Agrochemicals	537.71	662.81	593.53	537.71	593.53	767.14
(b) Diagnostic kits	1791.32	351.20	4673.33	1791.32	4673.328	1234.39
Total Segment Liabilities	2329.03	1014.01	5266.86	2329.03	5266.86	2001.53
(a)Agrochemicals	2448.68	2416.61	2433.18	2448.68	2433.18	2392.98
(b) Diagnostic kits	16271.28	15610.20	14052.92	16271.28	14052.92	15174.48
5 Capital Employed	18719.97	18026.81	16486.10	18719.97	16486.10	17567.46

FOR AND ON BEHALF OF THE BOARD



(Signature)

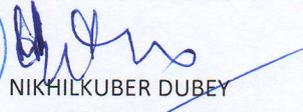
NIKHIL KUBER DUBEY
 WHOLE TIME DIRECTOR
 DIN:00538049

PLACE : BHOPAL
 DATE: 12/11/2022

NOTES ON STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF- YEAR ENDED 30th
SEPTEMBER, 2022

1. The above statement of unaudited standalone financial results for the quarter and half year ended 30 September 2022 were reviewed by the Audit Committee and was thereafter approved by the Board of Directors at its meeting held on 12th November, 2022. The Statutory Auditors of the Company have carried out Limited Review of the above unaudited standalone financial results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have issued unmodified review report.
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. Other income mainly includes Final and Interim Dividend received from Subsidiary Company, 3B BlackBio Biotech India Ltd.
5. All the figures of financials have been rounded off to nearest lakh in rupees.
6. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
7. The results of the company are available for investors at www.kilpest.com and www.bseindia.com.

PLACE: BHOPAL
DATE: 12/11/2022

FOR AND ON BEHALF OF THE BOARD

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

**NOTES ON CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF- YEAR ENDED 30TH
SEPTEMBER, 2022**

- The above statement of unaudited consolidated financial results for the quarter and half year ended 30 September 2022 were reviewed by the Audit Committee and was thereafter approved by the Board of Directors at its meeting held on 12th November 2022. The Statutory Auditors of the Group have carried out Limited Review of the above unaudited consolidated financial results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have issued unmodified review Report
- 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
- The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
- The summarized figures for M/s KILPEST INDIA LIMITED as a standalone entity are:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	9/30/2022 (unaudited)	6/30/2022 (unaudited)	9/30/2021 [*] (unaudited)	9/30/2022 (unaudited)	9/30/2021 (unaudited)	3/31/2022 (AUDITED)
Total Income (Rs Lakhs)	665.10	270.32	1246.89	935.42	1701.27	2561.59
Profit Before Tax (Rs Lakhs)	229.80	31.58	790.08	261.38	882.61	846.30
Profit After Tax (Rs Lakhs)	219.01	23.63	762.87	242.65	840.97	800.74
Basic Earnings Per Share (Rs)	2.92	0.31	10.16	3.23	11.20	10.66

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

FOR AND ON BEHALF OF THE BOARD



(Signature)

NIKHILKUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

PLACE: BHOPAL
DATE: 12/11/2022



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

Limited Review Report on Unaudited Quarterly and year-to-date Standalone Financial Results

To the Board of Directors of Kilpest India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Kilpest India Limited (the "Company") for the quarter ended 30th September 2022 and year to date results for the period from 01st April 2022 to 30th September 2022 (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.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards i.e. Indian Accounting Standards ("Ind AS") issued under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhopal
Date: 12/11/2022

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


(DEEPAK BAHETI)
Partner



Membership No.075063

UDIN 22075063BCXRUG6359



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

Limited Review Report on Unaudited Quarterly and year-to-date Consolidated Financial Results
To the Board of Directors of Kilpest India Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kilpest India Limited** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group") for the quarter ended 30th September 2022 and year to date results for the period from 1st April 2022 to 30th September 2022 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 on 'Interim Financial Reporting' (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 issued by the **SEBI** under Regulation 33(8) of the **SEBI** (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of Kilpest India Limited and of the following entity:
Subsidiary: 3B BlackBio Biotech India Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect the Group's share in total assets of Rs. 18062.61 lac as on 30 September 2022, total revenue of Rs 1418.62 lac. and Rs 846.89 lac., total net profit after tax and total comprehensive income of Rs. 1611.04 lac and Rs 2669.25 lac for the quarter ended 30 September 2022 and for the period from 1 April 2022 to 30 September 2022, respectively, and net cash inflows of Rs 1310.06 lac for the period from 1 April 2022 to 30 September 2022, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the



amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

Place: Bhopal
Date: 12/11/2022

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



(DEEPAK BAHETI)
Partner
Membership No.075063
UDIN

22075063BCXSGO4166

