



Ref. No.P-66/
February 9, 2024

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

Dear Sir,

Subject: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 - Submission of Unaudited Financial Results of the Company for the Quarter and Nine Months ended December 31, 2023

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (" Listing Regulations ") we wish to inform you that the Board of Directors at their Meeting held today has inter alia, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the third quarter and nine months ended December 31, 2023. In this regard, a copy of the said Financial Results together with Limited Review Reports is enclosed herewith.

The Meeting of the Board of Directors held today commenced at 1.30 P.M. and concluded at 2.00 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
Digitally signed
by NIKHILKUBER
DUBEY
Date: 2024.02.09
14:09:16 +05'30'

Nikhil Kuber Dubey
Whole Time Director
DIN: 00538049

Encl: As above

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 31-12-2023

(Rs in lakhs)

S.No.	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31-12-2023 (unaudited)	30-09-2023 (unaudited)	31-12-2022 (unaudited)	31-12-2023 (unaudited)	31-12-2022 (unaudited)	31-03-2023 (AUDITED)
I	Revenue from operations	1695.81	1856.74	1363.51	4873.86	4157.46	5934.05
II	Other income	246.60	274.57	287.73	817.15	606.90	726.11
III	Total Income (I + II)	1942.41	2131.30	1651.24	5691.01	4764.36	6660.15
IV	Expenses:						
	Cost of materials consumed	412.02	608.79	388.35	1429.40	1320.26	1800.60
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	11.48
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.64	57.94	-15.70	32.92	-43.00	-7.16
	Employee benefits expense	122.99	142.37	99.75	373.07	296.01	401.03
	Finance costs	1.98	3.76	5.30	7.45	14.76	19.84
	Depreciation and amortization expense	20.00	22.25	19.00	60.00	52.00	80.09
	Other expenses	200.32	181.17	168.69	543.32	441.50	769.96
	Total expenses (IV)	757.95	1016.28	665.39	2446.16	2081.53	3075.83
V	Profit/(loss) before exceptional items and tax (III - IV)	1184.46	1115.02	985.85	3244.85	2682.83	3584.32
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V - VI)	1184.46	1115.02	985.85	3244.85	2682.83	3584.32
VIII	Tax expense:						
	(1) Current tax	263.51	267.27	217.54	729.23	618.40	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)	920.95	847.75	768.31	2515.62	2064.43	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)	920.95	847.75	768.31	2515.62	2064.43	2642.40
XII	Paid-up Equity Share capital	856.79	856.79	856.64	856.79	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	10.75	9.89	8.97	29.36	24.10	30.85
	(2) Diluted	10.75	9.89	8.97	29.36	24.10	30.85

FOR AND ON BEHALF OF THE BOARD



Nikhil Kuber Dubey
NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

PLACE : BHOPAL
DATE: 09.02.2024



NOTES ON STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 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 February 9, 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 comparative figures of the previous quarter and previous nine months have been restated to give effect to the scheme of amalgamation between 3B BlackBio Biotech India Limited and 3B BlackBio Dx Limited (Formerly, 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 nine months result.
7. The results of the company are available for investors at www.kilpest.com and www.bseindia.com.

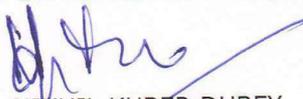
Limited Review:

The Limited Review by statutory auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report forwarded to the Stock Exchanges, This Report does not have any impact on the above "Results and Notes" for the quarter and nine months ended December 31, 2023 which needs to be explained.

PLACE: BHOPAL
DATE: 09/02/2024



FOR AND ON BEHALF OF THE BOARD


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 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 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, 2023 and year to date from April 1, 2023 to December 31, 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 comparative figures of the previous quarter and previous Nine Months 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 Nine months result.

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


(DEEPAK BAHETI)
Partner
Place: Bhopal
Date: 09/02/2024
Membership No: 075063



UDIN: 24075063BKBHUL6179

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 31-12-2023

(Rs in lakhs)

S.No	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31-12-2023 (unaudited)	30-09-2023 (unaudited)	31-12-2022 (unaudited)	31-12-2023 (unaudited)	31-12-2022 (unaudited)	31-03-2023 (AUDITED)
I	Revenue from operations	1766.89	1917.55	1472.79	5112.67	4372.57	6183.60
II	Other income	262.76	274.97	288.06	833.82	607.23	722.62
III	Total Income (I + II)	2029.65	2192.52	1760.85	5946.49	4979.80	6906.22
IV	Expenses:						
	Cost of materials consumed	497.06	615.80	418.04	1532.87	1342.82	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	0.64	57.94	-15.70	32.92	-43.00	-41.86
	Employee benefits expense	157.64	187.10	138.44	488.83	350.17	502.71
	Finance costs	2.84	3.76	5.49	8.31	15.40	19.84
	Depreciation and amortization expense	32.18	23.80	24.52	75.31	65.52	86.30
	Other expenses	224.09	278.07	200.38	747.93	554.27	974.84
	Total expenses (IV)	914.45	1166.47	771.17	2886.17	2285.18	3375.27
V	Profit/(loss) before exceptional items and tax (III - IV)	1115.20	1026.05	989.68	3060.32	2694.62	3530.95
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V - VI)	1115.20	1026.05	989.68	3060.32	2694.62	3530.95
VIII	Tax expense:						
	(1) Current tax	263.51	267.27	218.28	729.23	620.65	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)	851.69	758.78	771.40	2331.09	2073.97	2593.70
	attributable to owners of parent	872.47	785.47	672.90	2386.45	1814.44	2608.31
	attributable to non-controlling interests	-20.78	-26.69	98.50	-55.36	259.53	-14.61
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)	851.69	758.78	771.40	2331.09	2073.97	2593.70
	attributable to owners of parent	872.47	785.47	672.90	2386.45	1814.44	2608.31
	attributable to non-controlling interests	-20.78	-26.69	98.50	-55.36	259.53	-14.61



XII	Paid-up Equity Share capital	856.79	856.79	856.64	856.79	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	9.94	8.86	9.00	27.21	24.21	30.28
	(2) Diluted	9.94	8.86	9.00	27.21	24.21	30.28

PLACE : BHOPAL
DATE: 09.02.2024



FOR AND ON BEHALF OF THE BOARD

Nikhil Kuber Dubey
NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049



NOTES ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

- 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 9, 2024 after being reviewed by the Audit Committee.
- 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.
- The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
- 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			NINE MONTHS ENDED		YEAR ENDED
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)
Total Income (Rs Lakhs)	1942.41	2131.30	1651.24	5691.01	4764.36	6660.15
Profit Before Tax (Rs Lakhs)	1184.46	1115.02	985.85	3244.85	2682.83	3584.32
Profit After Tax (Rs Lakhs)	920.95	847.75	768.31	2515.62	2064.43	2642.40
Basic Earnings Per Share (Rs)	10.75	9.89	8.97	29.36	24.10	30.85

- The comparative figures of the previous quarter and previous nine months have been restated to give effect to the scheme of amalgamation between 3B BlackBio Biotech India Limited and 3B BlackBio Dx Limited (Formerly, 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 nine months result.
- The Consolidated Financials include the results of 3B BlackBio Dx Limited (formerly, Kilpest India Limited) along with its Subsidiary.
- All the figures of financials have been rounded off to nearest lakh in rupees.



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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

Limited Review:

The Limited Review by statutory auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report forwarded to the Stock Exchanges, This Report does not have any impact on the above "Results and Notes" for the quarter and nine months ended December 31, 2023 which needs to be explained.

FOR AND ON BEHALF OF THE BOARD



NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 09/02/2024



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 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 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 2023 and year to date from April 1, 2023 to December 31, 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. 3B Black Bio 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 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 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.

The comparative figures of the previous quarter and previous nine months have been restated to give effect to the scheme of amalgamation between 3B BlackBio Biotech India Limited and 3B BlackBio Dx Limited (Formerly, 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 nine months result.

Place: Bhopal
Date: 09/02/2024



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


(DEEPAK BAHETI)
Partner

Membership No.075063

UDIN 24075063BKBHUK7616

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)

S.No	Particulars	Quarter	Quarter	Quarter ended 31-12-2022 Unaudited	Nine	Nine Months	Year ended 31-03-2023 Audited
		ended 31-12-2023 Unaudited	ended 30-09-2023 Unaudited		ended 31-12-2023 Unaudited	ended 31-12-2022 Unaudited	
1	Segment Revenue						
	(a)Agrochemicals	235.52	451.92	244.23	933.94	867.87	1199.76
	(b) Diagnostic kits	1531.37	1423.23	1236.07	4178.73	3597.20	5051.61
	Total income from operations (net)	1766.89	1875.15	1480.30	5112.67	4465.07	6251.37
2	Segment Results						
	(a)Agrochemicals	-27.77	198.37	7.39	204.54	278.24	284.88
	(b) Diagnostic kits	1145.81	1056.05	987.78	3088.72	2656.41	3490.54
	Total Segment Profit before Interest and Tax	1118.04	1254.42	995.17	3293.26	2934.65	3775.42
	Less : Interest Expense						
	(a)Agrochemicals	1.98	3.76	5.30	7.45	14.76	19.84
	(b) Diagnostic kits	0.86	0.00	0.19	0.86	0.64	0.00
	Profit before Tax	1115.20	1026.05	989.68	3284.95	2694.62	3755.58
3	Segment Assets						
	(a)Agrochemicals	2760.67	2910.31	3023.67	2760.67	3023.67	2985.78
	(b) Diagnostic kits	21333.49	19953.93	17918.57	21333.49	17918.57	19070.40
	Total Segment Assets	24094.16	22864.24	20942.24	24094.16	20942.24	22056.18
4	Segment Liabilities						
	(a)Agrochemicals	330.97	458.35	577.03	330.97	577.03	563.77
	(b) Diagnostic kits	1071.63	939.82	877.92	1071.63	877.92	1557.19
	Total Segment Liabilities	1402.60	1398.17	1454.95	1402.60	1454.95	2120.96
	(a)Agrochemicals	2429.70	2451.96	2446.64	2429.70	2446.64	2422.01
	(b) Diagnostic kits	20261.86	19014.11	17040.65	20261.86	17040.65	17513.21
5	Capital Employed	22691.56	21466.07	19487.29	22691.56	19487.29	19935.22

FOR AND ON BEHALF OF THE BOARD



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

PLACE : BHOPAL
DATE: 09.02.2024