



# KILPEST INDIA LIMITED

## REGD. OFFICE & FACTORY :

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visit us at : www.kilpest.com

CIN : L24211MP1972PLC001131

May 25, 2019

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

subject: RE-SUBMISSION OF REVISED audited financial results for the quarter and year ended 31st march, 2019 filed on dated 23th May 2019

Dear Sir/Madam,

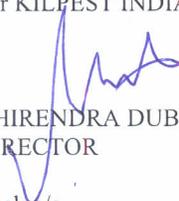
There were some typological errors in the Profit and Loss of Standalone and Consolidated Financial Results for the quarter and year ended 31<sup>st</sup> March, 2019 in the following heads:

1. **EARNING PER EQUITY SHARE (DILUTED)** for the Year and Quarter ended 31 March, 2019 and 31<sup>st</sup> March, 2018 has been changed both in consolidated and standalone.

Accordingly the **REVISED RESULTS** are resubmitted. There is no financial impact and change in other figures. We regret for this typological errors.

This is for your information and record.

Thanking you,  
Yours faithfully,  
For KILPEST INDIA LTD,

  
DHIRENDRA DUBEY  
DIRECTOR

Encl: a/a



**BAHETI & CO.**  
**CHARTERED ACCOUNTANTS**  
24, M.P. NAGAR ZONE II  
BHOPAL 462011  
2573141,4251535

**Independent Auditors Report on Standalone Financial Results of Kilpest India Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To the Board of Directors of Kilpest India Limited

We have audited the accompanying standalone financial results of Kilpest India Limited ('the Company') for the quarter ended 31 March 2019 and year to date results for the period from 1st April 2018 to 31st March 2019 ('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. Attention is drawn to the fact that the figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year respectively. Also the figures up to the end of third quarter of the respective financial year had only been reviewed and not subjected to audit.

These quarterly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the reviewed standalone financial results upto the end of third quarter and audited standalone financial statements respectively, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such standalone financial statements, which have been prepared in accordance with the recognition and measurement principles laid down Companies (Indian Accounting Standards) Rules, 2015, as per section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with SEBI Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. An audit includes examining on test check basis, evidence supporting the amounts disclosed as standalone financial results. An audit also includes assessing the accompanying principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly results as well as the year to date results:



(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard and

(ii) Give a true and fair view of the financial performance, including other comprehensive income and other financial information, for the quarter ended 31 March 2019 as well as for the year to date results for the period from 1st April 2018 to 31st March 2019.

For BAHETI & CO.  
Chartered Accountants

(DEEPAK BAHETI)  
Partner

Place: Bhopal  
Date: 23/05/2019

Membership No: 075063

UDIN 19075063 AAAACN 4384



**Statement of Standalone Financial Results for the Quarter and Year ended 31-03-2019**

S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
		(audited)	(unaudited)	(audited)	(audited)	(audited)
I	Revenue from operations	257.21	236.25	347.61	1208.74	1577.18
II	Other income	12.71	34.00	3.26	76.37	42.54
III	<b>Total Income (I + II)</b>	<b>269.92</b>	<b>270.25</b>	<b>350.87</b>	<b>1285.11</b>	<b>1619.72</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	243.29	156.71	191.52	884.53	1024.60
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-34.89	2.18	48.12	-23.43	25.02
	Excise duty on sale of goods	0.00	0.00	-0.98	0.00	20.96
	Employee benefits expenses	28.07	32.62	15.17	145.19	152.59
	Finance costs	19.11	10.16	15.20	46.27	65.83
	Depreciation and amortization expense	6.94	7.00	8.91	28.94	29.41
	Other expenses	6.99	43.38	75.32	159.46	244.42
	<b>Total expenses (IV)</b>	<b>269.51</b>	<b>252.05</b>	<b>353.26</b>	<b>1240.96</b>	<b>1562.83</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>0.41</b>	<b>18.20</b>	<b>-2.39</b>	<b>44.15</b>	<b>56.89</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>0.41</b>	<b>18.20</b>	<b>-2.39</b>	<b>44.15</b>	<b>56.89</b>
VIII	Tax expense:					
	(1) Current tax	1.18	0.00	-4.15	1.18	7.15
	(2) Deferred tax	0.00	0.00	2.26	0.00	2.26
IX	Profit (Loss) for the period (VII-VIII)	<b>-0.77</b>	<b>18.20</b>	<b>4.02</b>	<b>42.97</b>	<b>52.00</b>
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	<b>-0.77</b>	<b>18.20</b>	<b>4.02</b>	<b>42.97</b>	<b>52.00</b>
XII	Paid-up Equity Share capital	640.81	640.81	640.81	640.81	640.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	484.08	484.08	484.08	486.21	484.08
XIV	<b>Earnings per equity share:</b>					
	(1) Basic	-0.01	0.28	0.06	0.67	0.81
	(2) Diluted	-0.01	0.24	0.05	0.57	0.77

FOR AND ON BEHALF OF THE BOARD

PLACE : BHOPAL  
DATE: 23-05-2019DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR

Standalone Audited Balance Sheet as on 31-03-19

(Rs in lakhs)

Particulars	STANDALONE	
	As at 31/03/2019 Audited	As at 31/03/2018 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	216.88	230.14
(b) Capital work-in-progress	10.00	15.00
(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	134.85	134.85
(ii) Trade receivables	0.00	0.00
(iii) Loans	14.05	16.49
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	415.54	311.67
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	1411.54	1416.00
(iii) Cash and cash equivalents	34.57	33.11
(iv) Bank balances other than (iii) above	27.02	29.67
(v) Loans		
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)		
(d) Other current assets	405.54	413.22
<b>Total Assets</b>	<b>2669.99</b>	<b>2600.15</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	639.13	638.35
(b) Other Equity	935.09	924.08
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	213.74	230.23
(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)	65.28	65.28
(d) Other non-current liabilities	0.00	0.00
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	405.19	349.42
(ii) Trade payables	368.34	330.55
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities	11.26	21.49
(c) Provisions	31.96	40.75
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>2669.99</b>	<b>2600.15</b>



**NOTES ON STANDALONE FINANCIAL RESULTS FOR THE QUARER /YEAR ENDED 31<sup>ST</sup> MARCH,  
2019**

1. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 23<sup>rd</sup> May 2019. The statutory auditors have carried out an audit of these financial results.
2. The Company's Agrochemical Business is seasonal in nature and the performance can be impacted by weather conditions and cropping pattern.
3. The Company adopted the Indian Accounting Standard (Ind AS) effective 1<sup>st</sup> April 2017 (transition date 1<sup>st</sup> April 2016) and accordingly, the financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS as prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India.
4. The figures for the quarter ended March 31, 2019 and March 31, 2018 are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the relevant financial year which were subjected to limited review.
5. Prior Period / year figures have been regrouped/ rearranged, wherever deemed necessary.
6. Prior period standalone financial results figures have been audited by a firm of Chartered Accountants other than Baheti & Co.
7. The Board of Directors of M/s KILPEST INDIA LIMITED has recommended a dividend of Rs 0.50/- per share (5% of face value of equity share) for the financial year 2018-19. The payment of dividend is subject to the approval of shareholders in the Annual General Meeting of the company.
8. All the figures of financial results have been rounded off to nearest lakhs rupees.
9. The MCA wide notification dated 11 October 2018 has amended schedule III to the Companies Act, 2013 in respect of certain disclosures. The Company has incorporated appropriate changes in the above results.
10. 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).

**FOR AND ON BEHALF OF THE BOARD**

PLACE: BHOPAL  
DATE: 23/05/2019



  
DIN: 01493040  
**DHIRENDRA DUBEY**  
**WHOLE TIME DIRECTOR**



**BAHETI & CO.**  
**CHARTERED ACCOUNTANTS**  
24, M.P. NAGAR ZONE II  
BHOPAL 462011  
2573141, 4251535

**Independent Auditors Report on Consolidated Financial Results of Kilpest India Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To the Board of Directors of Kilpest India Limited

We have audited the accompanying consolidated financial results of Kilpest India Limited (,hereinafter referred to as 'the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended 31st March 2019 and year to date results for the period from 1st April 2018 to 31st March 2019 ('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. . Attention is drawn to the fact that the figures for the quarter ended 31st March 2019 and the corresponding quarter ended in the previous year as reported in these consolidated financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year respectively. Also the figures up to the end of third quarter of the respective financial year had only been reviewed and not subjected to audit.

These quarterly consolidated financial results as well as the year to date consolidated financial results have been prepared on the basis of the reviewed consolidated financial results upto the end of third quarter and audited consolidated financial statements respectively, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down Companies (Indian Accounting Standards) Rules, 2015, as per section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and in compliance with SEBI Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial results are free of material misstatements. An audit includes examining on test check basis, evidence supporting the amounts disclosed as consolidated financial results. An audit also includes assessing the accompanying principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these consolidated quarterly results as well as the year to date results:



(a) Include the financial results of the following entity:

Name of the Entity – 3B Blackbio Biotech India Limited  
Relationship – Subsidiary

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard and

(c) give a true and fair view of the consolidated financial performance, including consolidated other comprehensive income and other financial information, for the quarter ended 31 March 2019 as well as for the year to date results for the period from 1, April 2018 to 31 March 2019.

#### Other matters

We did not audit the financial statements of 3B Blackbio Biotech India Limited, included in the audited consolidated financial results, whose financial statements reflect total assets of Rs 1098.61 lakhs as at 31 March 2019 and total revenue of Rs 1118.93 lakhs as at 31 March 2019 as considered in the audited consolidated financial results. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by the management and our report 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 auditors.

Our conclusion is not modified in respect of this matter.

For BAHETI & CO.  
Chartered Accountants



(DEEPAK BAHETI)  
Partner

Place: Bhopal  
Date: 23/05/2019

Membership No: 075063

UDIN : 19075063AAAA CM8240



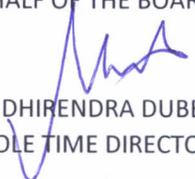
**Statement of Consolidated Financial Results for the Quarter and Year ended 31-03-2019**

S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31/03/2019 (audited)	31/12/2018 (unaudited)	31/03/2018 (audited)	31/03/2019 (audited)	31/03/2018 (audited)
I	Revenue from operations	611.67	520.32	550.90	2327.67	2342.22
II	Other income	-5.88	34.01	-11.74	74.17	27.54
III	<b>Total Income (I + II)</b>	<b>605.79</b>	<b>554.33</b>	<b>539.16</b>	<b>2401.84</b>	<b>2369.76</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	319.26	221.22	245.51	1119.03	1225.08
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-47.44	2.18	48.12	-35.98	25.02
	Excise duty on sale of goods	0.00	0.00	-0.98	0.00	20.96
	Employee benefits expense	56.42	63.80	36.02	253.40	210.66
	Finance costs	19.04	10.17	3.55	46.27	73.00
	Depreciation and amortization expense	11.70	18.83	14.17	54.76	45.67
	Other expenses	48.81	66.32	92.31	269.22	317.78
	Total expenses (IV)	407.79	382.52	438.70	1706.70	1918.17
	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>198.00</b>	<b>171.81</b>	<b>100.46</b>	<b>695.14</b>	<b>451.59</b>
V	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>198.00</b>	<b>171.81</b>	<b>100.46</b>	<b>695.14</b>	<b>451.59</b>
VIII	Tax expense:					
	(1) Current tax	61.53	12.85	22.22	158.52	89.13
	(2) Deferred tax	12.45	0.00	19.86	12.45	19.86
IX	Profit (Loss) for the period (VII-VIII)	<b>124.02</b>	<b>158.96</b>	<b>58.38</b>	<b>524.17</b>	<b>342.60</b>
	Profit or loss, attributable to owners of parent	<b>120.28</b>	<b>151.61</b>	<b>55.83</b>	<b>501.94</b>	<b>329.81</b>
	Total profit or loss, attributable to non-controlling interests	<b>3.74</b>	<b>7.35</b>	<b>2.55</b>	<b>22.23</b>	<b>12.79</b>
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	<b>124.02</b>	<b>158.96</b>	<b>58.38</b>	<b>524.17</b>	<b>342.60</b>
	Profit or loss, attributable to owners of parent	<b>120.28</b>	<b>151.61</b>	<b>53.83</b>	<b>501.94</b>	<b>329.81</b>
	Total profit or loss, attributable to non-controlling interests	<b>3.74</b>	<b>7.35</b>	<b>2.55</b>	<b>22.23</b>	<b>12.79</b>
XII	Paid-up Equity Share capital	640.81	640.81	640.81	640.81	640.81

XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	1133.76	727.64	727.64	1133.76	727.64
XIV	<b>Earnings per equity share:</b>					
	(1) Basic	1.94	2.48	0.91	8.18	5.35
	(2) Diluted	1.65	2.12	0.87	6.98	5.12

FOR AND ON BEHALF OF THE BOARD

PLACE : BHOPAL  
DATE: 23-05-2019

  
DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR

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

**Consolidated Audited Balance Sheet as on 31-03-19**

Particulars	CONSOLIDATED	
	As at 31/03/2019 Audited	As at 31/03/2018 Audited
<b>ASSETS</b>		
Non-current assets		
(a) Property, Plant and Equipment	371.83	337.19
(b) Capital work-in-progress	10.00	15.00
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets	25.16	37.74
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables		
(iii) Loans	14.05	16.49
(i) Deferred tax assets (net)		
(j) Other non-current assets		
<b>Current assets</b>		
(a) Inventories	499.32	367.18
(b) Financial Assets		
(i) Investments	120.00	0.00
(ii) Trade receivables	1848.47	1648.01
(iii) Cash and cash equivalents	190.21	128.78
(iv) Bank balances other than (iii) above	27.02	29.67
(v) Loans	5.01	1.24
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)		
(d) Other current assets	522.67	458.88
<b>Total Assets</b>	<b>3633.74</b>	<b>3040.18</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share capital	639.13	638.35
(b) Other Equity		
Equity Attributable to Owners of the Co.	1611.26	1200.14
Non-Controlling Interest	25.13	14.70
<b>LIABILITIES</b>		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	213.74	230.23
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)	100.43	87.98
(d) Other non-current liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	405.19	349.42
(ii) Trade payables	391.42	348.45
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities	14.60	23.25
(c) Provisions	232.84	147.66
(d) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>3633.74</b>	<b>3040.18</b>



**NOTES ON CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31<sup>ST</sup>**  
**MARCH, 2019**

1. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 23<sup>rd</sup> May 2019. The statutory auditors have carried out an audit of these financial results.
2. The business of the Company and its subsidiary is seasonal in nature and the performance can be impacted by weather conditions, cropping pattern and spread of Epidemic Diseases.
3. The Company adopted the Indian Accounting Standard (Ind AS) effective 1<sup>st</sup> April 2018 (transition date 1<sup>st</sup> April 2017) and accordingly, the financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS as prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India.
4. The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
5. Molecular Diagnostic Kits Business has scaled up very well, and the growth is expected to continue in similar trend for next year.
6. All the figures of financials have been rounded off to nearest lakhs rupees.
7. The figures for the quarter ended March 31, 2019 and March 31, 2018 are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto third quarter of the relevant financial year which were subjected to limited review.
8. Prior Period / year figures have been regrouped/ rearranged, wherever deemed necessary.
9. Prior period standalone financial results figures have been audited by a firm of Chartered Accountants other than Baheti & Co.
10. The Board of Directors of M/s KILPEST INDIA LIMITED has recommended a dividend of Rs 0.50/- per share (5% of face value of equity share) for the financial year 2018-19.
11. The Board of Directors of M/s 3B BLACKBIO BIOTECH INDIA LIMITED, subsidiary company, has recommended a final dividend of Rs 5.50/- per share (55% of face value of equity share) for the financial year 2018 - 19, in addition to the Interim Dividend declared in its Board Meeting dated 10-11-2018.
12. The payment of dividend is subject to the approval of shareholders in the Annual General Meeting of the company.
13. The MCA wide notification dated 11 October 2018 has amended schedule III to the Companies Act, 2013 in respect of certain disclosures. The Company has incorporated appropriate changes in the above results.
14. 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).

**FOR AND ON BEHALF OF THE BOARD**

Sd/-

**DIN: 01493040**  
**DHIRENDRA DUBEY**  
**WHOLE TIME DIRECTOR**



**PLACE: BHOPAL**  
**DATE: 23/05/2019**

## KILPEST INDIA LIMITED

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

CIN:L24211MP1972PLC001131 (Rs in lakhs)

CONSOLIDATED SEGMENTWISEREVENUE AND RESULTS

S.No	Particulars	QUARTER ENDED 31/03/2019 (audited)	QUARTER ENDED 31/12/2018 (unaudited)	QUARTER ENDED 31/03/2018 (audited)	YEAR ENDED 31/03/2019 (audited)	YEAR ENDED 31/03/2018 (audited)
1	<b>Segment Revenue</b>					
	(a) Agrochemicals	269.92	270.25	350.87	1285.11	1619.72
	(b) Diagnostic kits	335.87	284.08	203.29	1116.73	765.04
	Total income from operations (net)	605.79	554.33	554.16	2401.84	2384.76
2	<b>Segment Results</b>					
	(a) Agrochemicals	19.52	28.36	12.81	90.42	122.72
	(b) Diagnostic kits	197.52	153.62	106.20	650.99	416.87
	<b>Total Segment Profit before Interest and Tax</b>	<b>217.04</b>	<b>181.98</b>	<b>119.01</b>	<b>741.41</b>	<b>539.59</b>
	Less : Interest Expense					
	(a) Agrochemicals	19.11	10.16	15.20	46.27	65.83
	(b) Diagnostic kits	-0.07	0.01	3.35	0.00	22.17
	<b>Profit before Tax</b>	<b>198.00</b>	<b>171.81</b>	<b>100.46</b>	<b>695.14</b>	<b>451.59</b>
3	<b>Segment Assets</b>					
	(a) Agrochemicals	<b>2669.99</b>	2721.81	2600.15	<b>2669.99</b>	<b>2600.15</b>
	(b) Diagnostic kits	1098.61	934.09	574.88	1098.61	574.88
	Total Segment Assets	3768.60	3655.90	3175.03	3768.60	3175.03
4	<b>Segment Liabilities</b>					
	(a) Agrochemicals	1095.77	1120.30	1037.72	1095.77	1037.72
	(b) Diagnostic kits	<b>262.46</b>	142.15	149.27	<b>262.46</b>	<b>149.27</b>
	Total Segment Liabilities	1358.23	1262.45	1186.99	1358.23	1186.99
	(a) Agrochemicals	1574.22	1601.51	1562.43	1574.22	1562.43
	(b) Diagnostic kits	836.15	791.94	425.61	836.15	425.61
5	<b>Capital Employed</b>	<b>2410.37</b>	<b>2393.45</b>	<b>1988.04</b>	<b>2410.37</b>	<b>1988.04</b>

