



# KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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kilpestbpl@yahoo.co.in

CIN : L24211MP1972PLC001131

February 11, 2020

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

Dear Sir/Madam,

**SUB: SUBMISSION OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019.**

With reference to the above and Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are enclosing herewith the Un-audited Financial Results for the Quarter and Nine Months ended 31st December 2019 along with Limited Review Report (Standalone and Consolidated).

This is for your information, records and action please.

Thanking you,

Yours faithfully,  
For KILPEST INDIA LIMITED

DHIRENDRA DUBEY  
DIRECTOR  
Encl: a/a



**Statement of Standalone Unaudited Result for the Quarter and Nine Months ended 31-12-2019**

S.No.	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31/12/2019 (unaudited)	30/09/2019 (unaudited)	31/12/2018 (unaudited)	31/12/2019 (unaudited)	31/12/2018 (unaudited)	31/03/2019 (AUDITED)
I	Revenue from operations	285.74	587.43	236.25	1111.83	951.53	1208.74
II	Other income	8.13	52.02	34.00	60.58	63.66	76.37
III	<b>Total Income (I + II)</b>	<b>293.87</b>	<b>639.45</b>	<b>270.25</b>	<b>1172.41</b>	<b>1015.19</b>	<b>1285.11</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	240.14	350.85	156.71	812.93	641.24	884.53
	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-Trade	-49.18	79.23	2.18	-45.53	11.46	-23.43
	Excise duty on sale of goods	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	45.31	42.73	32.62	128.27	117.12	145.19
	Finance costs	5.25	4.39	10.16	18.37	27.16	46.27
	Depreciation and amortization expense	7.25	7.00	7.00	21.75	22.00	28.94
	Other expenses	44.08	108.10	43.38	186.46	152.47	159.46
	<b>Total expenses (IV)</b>	<b>292.85</b>	<b>592.30</b>	<b>252.05</b>	<b>1122.25</b>	<b>971.45</b>	<b>1240.96</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>1.02</b>	<b>47.15</b>	<b>18.20</b>	<b>50.16</b>	<b>43.74</b>	<b>44.15</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>1.02</b>	<b>47.15</b>	<b>18.20</b>	<b>50.16</b>	<b>43.74</b>	<b>44.15</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	0.20	2.74	0.00	3.32	0.00	1.18
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>0.82</b>	<b>44.41</b>	<b>18.20</b>	<b>46.84</b>	<b>43.74</b>	<b>42.97</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>0.82</b>	<b>44.41</b>	<b>18.20</b>	<b>46.84</b>	<b>43.74</b>	<b>42.97</b>
XII	Paid-up Equity Share capital	750.81	750.81	640.81	750.81	640.81	640.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	486.21	486.21	484.08	486.21	484.08	486.21
XIV	<b>Earnings per equity share:</b>						
	(1) Basic	0.01	0.59	0.28	0.62	0.68	0.67
	(2) Diluted	0.01	0.59	0.24	0.62	0.58	0.57

PLACE : BHOPAL  
 DATE:11.02.2020

FOR AND ON BEHALF OF THE BOARD



DHIRENDRA DUBEY  
 WHOLE TIME DIRECTOR

**NOTES ON STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE  
MONTHS ENDED 31<sup>st</sup> DECEMBER, 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 11<sup>th</sup> February; 2020. The statutory auditors have carried out Limited Review on 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. 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. All the figures of financial results have been rounded off to nearest lakhs rupees.
5. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.

FOR AND ON BEHALF OF THE BOARD



DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR

PLACE: BHOPAL  
DATE: 11/02/2020



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

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To the Board of Directors of Kilpest India Limited

We have reviewed the accompanying statement of un-audited standalone financial results of **M/s Kilpest India Ltd, 7-C Industrial Area, Govindpura, Bhopal** for the quarter ended 31st December 2019 and year to date results for the period from 01st April 2019 to 31st December 2019, 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 is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND-AS-34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

We have 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 financial statements are free of material misstatements. 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 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 of un-audited financial results prepared in accordance with the Indian Accounting Standards 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 as amended, 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



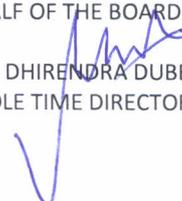
Place: Bhopal  
Date: 11/02/2020

UDIN 20075063AAAAEE6614

**Statement of Consolidated Unaudited Result for the Quarter and Nine Months ended 31-12-2019**

S.No.	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31/12/2019 (unaudited)	30/09/2019 (unaudited)	31/12/2018 (unaudited)	31/12/2019 (unaudited)	31/12/2018 (unaudited)	31/03/2019 (AUDITED)
I	Revenue from operations	686.93	963.59	520.32	2213.39	1716.00	2327.67
II	Other income	5.30	55.79	34.01	62.17	80.05	74.17
III	<b>Total Income (I + II)</b>	<b>692.23</b>	<b>1019.38</b>	<b>554.33</b>	<b>2275.56</b>	<b>1796.05</b>	<b>2401.84</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	337.44	435.36	221.22	1068.01	799.77	1119.03
	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-Trade	-46.27	71.50	2.18	-56.08	11.46	-35.98
	Excise duty on sale of goods	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	85.67	76.93	63.80	234.73	196.98	253.40
	Finance costs	5.25	4.39	10.17	18.37	27.23	46.27
	Depreciation and amortization expense	14.75	14.50	18.83	44.25	43.06	54.76
	Other expenses	76.42	138.98	66.32	273.06	220.41	269.22
	Total expenses (IV)	473.26	741.66	382.52	1582.34	1298.91	1706.70
	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>218.97</b>	<b>277.72</b>	<b>171.81</b>	<b>693.22</b>	<b>497.14</b>	<b>695.14</b>
V	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>218.97</b>	<b>277.72</b>	<b>171.81</b>	<b>693.22</b>	<b>497.14</b>	<b>695.14</b>
VIII	Tax expense:						
	(1) Current tax	45.23	52.69	12.85	152.42	96.99	158.52
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	12.45
IX	Profit (Loss) for the period (VII-VIII)	<b>173.74</b>	<b>225.03</b>	<b>158.96</b>	<b>540.80</b>	<b>400.15</b>	<b>524.17</b>
	attributable to owners of parent	151.47	202.35	151.61	479.73	381.66	501.94
	attributable to non-controlling interests	22.27	22.68	7.35	61.07	18.49	22.23
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)	<b>173.74</b>	<b>225.03</b>	<b>158.96</b>	<b>540.80</b>	<b>400.15</b>	<b>524.17</b>
	attributable to owners of parent	151.47	202.35	151.61	479.73	381.66	501.94
	attributable to non-controlling interests	22.27	22.68	7.35	61.07	18.49	22.23
XII	Paid-up Equity Share capital	750.81	750.81	640.81	750.81	640.81	640.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	727.64	1133.76	727.64	727.64	727.64	1133.76
XIV	<b>Earnings per equity share:</b>						
	(1) Basic	2.31	3.00	2.48	7.20	6.24	8.18
	(2) Diluted	2.31	3.00	2.12	7.20	5.33	6.98

PLACE : BHOPAL  
DATE:11.02.2020

FOR AND ON BEHALF OF THE BOARD  
  
DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR



**NOTES ON CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31<sup>st</sup> DECEMBER, 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 11<sup>th</sup> February; 2020. The statutory auditors have carried out Limited Review on 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. 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. The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
5. The summarized figures for M/s KILPEST INDIA LIMITED as a standalone entity are:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)
Total Income (Rs Lakhs)	293.87	639.45	270.25	1172.41	1015.19	1285.11
Profit Before Tax (Rs Lakhs)	1.02	47.15	18.20	50.16	43.74	44.15
Profit After Tax (Rs Lakhs)	0.82	44.41	18.20	46.84	43.74	42.97
Basic Earnings Per Share (Rs)	0.01	0.59	0.28	0.62	0.68	0.67

6. All the figures of financials have been rounded off to nearest lakhs rupees.
7. Previous period/Year figures have been regrouped / rearranged, wherever deemed necessary.
8. 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)

PLACE: BHOPAL  
DATE: 11/02/2020

FOR AND ON BEHALF OF THE BOARD



DHIRENDRA DUBEY  
WHOLE TIME DIRECTOR



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

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

**To the Board of Directors of Kilpest India Limited**

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This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND-AS-34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles accepted in India. Our responsibility is to issue a report on these consolidated financial statements based on our review.

We have 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 financial statements are free of material misstatements. 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 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 of un-audited financial results prepared in accordance with the Indian Accounting Standards 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 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhopal  
Date: 11/02/2020

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

  
(DEEPAK BAHETI)  
Partner

Membership No.075063



UDIN 20075063AAAA ED 8468

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

**CONSOLIDATED SEGMENTWISE**

**REVENUE AND RESULTS**

S.No	Particulars	Quarter ended 31-12-2019 Unaudited	Quarter ended 30-09-2019 Unaudited	Quarter ended 31-12-2018 Unaudited	Nine Months ended 31-12-2019 Unaudited	Nine Months ended 31-12-2018 Unaudited	Year ended 31-03-2019 Audited
1	Segment Revenue						
	(a)Agrochemicals	293.87	639.45	270.25	1172.41	1015.19	1285.11
	(b) Diagnostic kits	401.46	379.93	284.08	1106.25	780.86	1116.73
	Total income from operations (net)	695.33	1019.38	554.33	2278.66	1796.05	2401.84
2	Segment Results						
	(a)Agrochemicals	6.27	51.54	28.36	68.53	70.90	90.42
	(b) Diagnostic kits	217.95	230.56	153.62	643.06	453.47	650.99
	Total Segment Profit before Interest and Tax	224.22	282.10	181.98	711.59	524.37	741.41
	Less : Interest Expense						
	(a)Agrochemicals	5.25	4.39	10.16	18.37	27.16	46.27
	(b) Diagnostic kits	0.00	0.00	0.01	0.00	0.07	0.00
	Profit before Tax	218.97	277.71	171.81	693.22	497.14	695.14
3	Segment Assets						
	(a)Agrochemicals	2920.88	2927.31	2721.81	2920.88	2721.81	2669.99
	(b) Diagnostic kits	1788.02	1617.90	934.09	1790.82	934.09	1098.61
	Total Segment Assets	4708.90	4545.21	3655.90	4711.70	3655.90	3768.60
4	Segment Liabilities						
	(a)Agrochemicals	804.82	812.07	1120.30	804.82	1120.30	1095.77
	(b) Diagnostic kits	170.41	173.21	142.15	180.78	142.15	262.46
	Total Segment Liabilities	975.23	985.28	1262.45	985.60	1262.45	1358.23
	(a)Agrochemicals	2116.06	2115.24	1601.51	2116.06	1601.51	1574.22
	(b) Diagnostic kits	1617.61	1444.69	791.94	1610.04	791.94	836.15
5	Capital Employed	3733.67	3559.93	2393.45	3726.10	2393.45	2410.37

