



# KILPEST INDIA LIMITED

**REGD. OFFICE & FACTORY :**

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

Tel : (91-755) 2586536, 2586537, 2586439

FAX NO. : (91-755) 2580438

Email : kilpest@bsnl.in

visit us at : [www.kilpest.com](http://www.kilpest.com)

[kilpestbpl@yahoo.co.in](mailto:kilpestbpl@yahoo.co.in)

CIN : L24211MP1972PLC001131

February 14, 2023

The Relationship Manager,  
Department of Corporate Relations  
Bombay Stock Exchange Ltd (BSE),  
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, 2022**

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, 2022. In this regard, a copy of the said Financial Results together with Limited Review Report 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.

Kindly take the same on your records.

Thanking You,  
For Kilpest India Limited

**Nikhil Kuber Dubey**

2023.02.14

14:14:06 +05'30'

Nikhil Kuber Dubey  
Whole Time Director  
DIN: 00538049

Encls: as above

**KILPEST INDIA LIMITED**

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 31-12-2022**

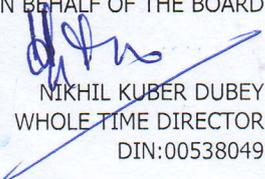
(Rs in lakhs)

S.No.	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31/12/2022 (unaudited)	30/09/2022 (unaudited)	31/12/2021 (unaudited)	31/12/2022 (unaudited)	31/12/2021 (unaudited)	31/03/2022 (AUDITED)
I	Revenue from operations	244.23	392.87	238.83	867.87	1031.74	1552.30
II	Other income	42.60	272.23	41.63	354.38	949.99	1009.29
III	<b>Total Income (I + II)</b>	<b>286.83</b>	<b>665.10</b>	<b>280.46</b>	<b>1222.25</b>	<b>1981.73</b>	<b>2561.59</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	162.62	264.34	178.41	599.38	628.18	1001.69
	Purchases of Stock-in-Trade	7.51	49.43	14.96	61.55	162.23	170.47
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	3.64	-0.25	-14.66	-33.00	-6.98	26.37
	Employee benefits expense	47.05	52.19	41.63	141.10	116.75	157.54
	Finance costs	5.30	6.78	3.25	14.76	12.83	10.64
	Depreciation and amortization expense	8.00	7.00	9.50	22.00	20.00	29.06
	Other expenses	50.61	55.81	44.15	152.98	162.89	319.52
	<b>Total expenses (IV)</b>	<b>284.74</b>	<b>435.29</b>	<b>277.24</b>	<b>958.77</b>	<b>1095.90</b>	<b>1715.29</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>2.09</b>	<b>229.80</b>	<b>3.22</b>	<b>263.48</b>	<b>885.83</b>	<b>846.30</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>2.09</b>	<b>229.80</b>	<b>3.22</b>	<b>263.48</b>	<b>885.83</b>	<b>846.30</b>
VIII	Tax expense:						
	(1) Current tax	0.05	10.79	-9.01	18.79	32.63	16.96
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	28.60
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>2.04</b>	<b>219.01</b>	<b>12.23</b>	<b>244.69</b>	<b>853.20</b>	<b>800.74</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>2.04</b>	<b>219.01</b>	<b>12.23</b>	<b>244.69</b>	<b>853.20</b>	<b>800.74</b>
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	1515.98
XIV	<b>Earnings per equity share:</b>						
	(1) Basic	0.03	2.92	0.16	3.26	11.36	10.67
	(2) Diluted	0.03	2.92	0.16	3.26	11.36	10.67

PLACE : BHOPAL  
DATE: 14.02.2023

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

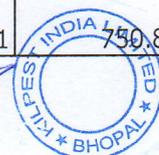
CIN:L24211MP1972PLC001131

**Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended 31-12-2022**

(Rs in lakhs)

S.No	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31/12/2022 (unaudited)	30/09/2022 (unaudited)	31/12/2021 (unaudited)	31/12/2022 (unaudited)	31/12/2021 (unaudited)	31/03/2022 (AUDITED)
I	Revenue from operations	1472.79	1731.11	1435.88	4372.57	6224.68	8064.61
II	Other income	288.06	195.55	154.05	607.23	502.95	690.34
III	<b>Total Income (I + II)</b>	<b>1760.85</b>	<b>1926.66</b>	<b>1589.93</b>	<b>4979.80</b>	<b>6727.63</b>	<b>8754.95</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	418.04	524.02	475.43	1342.82	2331.48	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	-15.70	7.51	-1.09	-43.00	-40.71	-8.16
	Employee benefits expense	138.44	111.20	98.65	350.17	263.51	356.27
	Finance costs	5.49	7.23	3.25	15.40	12.83	10.64
	Depreciation and amortization expense	24.52	23.64	17.00	65.52	50.00	67.17
	Other expenses	200.38	169.75	165.72	554.27	551.75	836.45
	<b>Total expenses (IV)</b>	<b>771.17</b>	<b>843.35</b>	<b>758.96</b>	<b>2285.18</b>	<b>3168.86</b>	<b>4432.62</b>
	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>989.68</b>	<b>1083.31</b>	<b>830.97</b>	<b>2694.62</b>	<b>3558.77</b>	<b>4322.33</b>
V	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Profit before tax (V - VI)</b>	<b>989.68</b>	<b>1083.31</b>	<b>830.97</b>	<b>2694.62</b>	<b>3558.77</b>	<b>4322.33</b>
VII	Tax expense:						
VIII	(1) Current tax	218.28	252.06	174.85	620.65	821.32	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)	<b>771.40</b>	<b>831.25</b>	<b>656.12</b>	<b>2073.97</b>	<b>2737.45</b>	<b>3219.97</b>
	attributable to owners of parent	672.90	736.90	575.28	1814.44	2405.01	2820.36
	attributable to non-controlling interests	98.50	94.35	80.84	259.53	332.44	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)	<b>771.40</b>	<b>831.25</b>	<b>656.12</b>	<b>2073.97</b>	<b>2737.45</b>	<b>3219.97</b>
	attributable to owners of parent	672.90	736.90	575.28	1814.44	2405.01	2820.36
	attributable to non-controlling interests	98.50	94.35	80.84	259.53	332.44	399.61
XII	Paid-up Equity Share capital	750.81	750.81	750.81	750.81	750.81	750.81

*[Handwritten Signature]*



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	<b>Earnings per equity share:</b>						
	(1) Basic	10.27	11.07	8.74	27.62	36.46	42.89
	(2) Diluted	10.27	11.07	8.74	27.62	36.46	42.89

PLACE : BHOPAL  
DATE: 14.02.2023

FOR AND ON BEHALF OF THE BOARD



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

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

**CONSOLIDATED SEGMENTWISE**

**REVENUE AND RESULTS**

(Rs in lakhs)

S.No	Particulars	Quarter ended 31-12-2022 Unaudited	Quarter ended 30-09-2022 Unaudited	Quarter ended 31-12-2021 Unaudited	Nine Months ended 31-12-2022 Unaudited	Nine Months ended 31-12-2021 Unaudited	Year ended 31-03-2022 Audited
1	<b>Segment Revenue</b>						
	(a) Agrochemicals	244.23	392.87	238.83	867.87	1031.74	1552.30
	(b) Diagnostic kits	1236.07	1423.23	1212.00	3597.20	5355.17	6682.78
	Total income from operations (net)	1480.30	1816.10	1450.83	4465.07	6386.91	8235.08
2	<b>Segment Results</b>						
	(a) Agrochemicals	7.39	236.58	6.47	278.24	898.66	856.94
	(b) Diagnostic kits	987.78	1078.59	827.72	2656.41	3436.63	4239.75
	Total Segment Profit before Interest and Tax	995.17	1315.17	834.19	2934.65	4335.29	5096.69
	Less : Interest Expense						
	(a) Agrochemicals	5.30	6.78	3.25	14.76	12.83	10.64
	(b) Diagnostic kits	0.19	0.45	0.00	0.64	0.00	0.00
	Profit before Tax	989.68	1083.31	830.94	2694.62	3558.74	4322.33
3	<b>Segment Assets</b>						
	(a) Agrochemicals	3023.67	2986.39	3047.85	3023.67	3047.85	3160.12
	(b) Diagnostic kits	17918.57	18062.61	19322.04	17918.57	19322.04	16408.87
	Total Segment Assets	20942.24	21049.00	22369.89	20942.24	22369.89	19568.99
4	<b>Segment Liabilities</b>						
	(a) Agrochemicals	577.03	537.71	602.44	577.03	602.44	767.14
	(b) Diagnostic kits	877.92	1791.32	4625.27	877.92	4625.27	1234.39
	Total Segment Liabilities	1454.95	2329.03	5227.71	1454.95	5227.71	2001.53
	(a) Agrochemicals	2446.64	2448.68	2445.41	2446.64	2445.41	2392.98
	(b) Diagnostic kits	17040.65	16271.28	14696.77	17040.65	14696.77	15174.48
5	<b>Capital Employed</b>	19487.29	18719.97	17142.18	19487.29	17142.18	17567.46

FOR AND ON BEHALF OF THE BOARD



*(Signature)*  
**NIKHIL KUBER DUBEY**  
**WHOLE TIME DIRECTOR**

DIN:00538049

PLACE : BHOPAL  
DATE: 14.02.2023



# KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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

Tel : 91-755 2586536, 2586537

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[info@kilpest.com](mailto:info@kilpest.com)

Visit us at : [www.kilpest.com](http://www.kilpest.com)

CIN : L24211MP1972PLC001131

## NOTES ON STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE ENDED

31<sup>st</sup> DECEMBER, 2022

1. The above statement of unaudited standalone financial results for the quarter and nine ended 31<sup>st</sup> December 2022 were reviewed by the Audit Committee and was thereafter approved by the Board of Directors at its meeting held on 14<sup>th</sup> February, 2023. 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](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com).

FOR AND ON BEHALF OF THE BOARD



NIKHILKUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN:00538049

PLACE: BHOPAL

DATE: 14/02/2023



# KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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CIN : L24211MP1972PLC001131

## NOTES ON CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>st</sup> DECEMBER, 2022

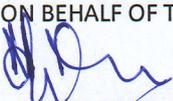
- The above statement of unaudited consolidated financial results for the quarter and nine months ended 31<sup>st</sup> December 2022 were reviewed by the Audit Committee and was thereafter approved by the Board of Directors at its meeting held on 14<sup>th</sup> February 2023. The Statutory Auditors 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			Nine Months Ended		Year Ended
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(AUDITED)
Total Income (Rs Lakhs)	286.83	665.10	280.46	1222.25	1981.73	2561.59
Profit Before Tax (Rs Lakhs)	2.09	229.80	3.22	263.48	885.83	846.30
Profit After Tax (Rs Lakhs)	2.04	219.01	12.23	244.69	853.20	800.74
Basic Earnings Per Share (Rs)	0.03	2.92	0.16	3.26	11.36	10.67

- 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](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com)
- The Consolidated Financials include the Financials of Subsidiary and Step down Subsidiary.

PLACE: BHOPAL  
DATE: 14/02/2023

FOR AND ON BEHALF OF THE BOARD

  
NIKHILKUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN:00538049





**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**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kilpest India Limited (the "Company") for the quarter ended 31<sup>st</sup> December 2022 and year to date results for the period from 01<sup>st</sup> April 2022 to 31<sup>st</sup> December 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.

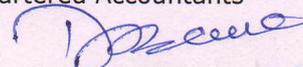
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read 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.

For BAHETI & CO.  
(FRN 006287C)

Chartered Accountants

  
(DEEPAK BAHETI)  
Partner

Membership No.075063

Place: Bhopal

Date: 14/02/2023

UDIN 23075063BGSUDU3380





**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 31<sup>st</sup> December 2022 and year to date for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022 (the "Statement") attached herewith, 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. The Parent 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 thereunder 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 Parent 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.

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 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 thereunder 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.

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 total revenues of Rs. 1520.16 lac, , for the quarter ended December 31, 2022 and Rs. 4189.41 lac, for the period from April 01, 2022 to December 31, 2022, Group's share of total net profit after tax of Rs. 769.37 lac, , for the quarter ended December 31, 2022 and Rs. 2053.92 lac, for the period from April 01, 2022 to December 31, 2022 and Group's share of total comprehensive profit of 769.37 lac, , for the quarter ended December 31, 2022 and Rs. 2053.92 lac, for the period from April 01, 2022 to December 31, 2022, respectively, 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.

The Consolidated Financials include the Financials of Subsidiary and Step down Subsidiary.

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



(DEEPAK BAHETI)  
Partner



Place: Bhopal  
Date: 14/02/2023

UDIN **23075063BGSUDT8018**

Membership No.075063