Ref. No.P-66/2024-25/11
May 29, 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 Audited Financial Results of the Company for the Quarter and Financial Year ended 31" March, 2024

1. Financial Results

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 Audited Financial Results (Standalone-and Consolidated) of the Company for the year ended 31st March 2024 along with the Audit Report.

In this regard, please find enclosed:
(a) Audited Standalone and Consolidated Financial Results for the financial year ended 31st March, 2024
(b) Auditors report in respect of Audited Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March, 2024

These are also made available on the website of the Company at www.kilpest.com

2. Unmodified opinion

In compliance with the provisions of regulation 33 (3) (d) of the Securities and Exchange of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (" Listing Regulations "). we would like to confirm that Baheti & Co. Statutory Auditor of the Company, have issued Audit Reports with unmodified opinion on the Standalone and Consolidated Financial Statement.

The Meeting of the Board of Directors held today commenced at 1:30 P.M. and concluded at 5:40 P.M.

Kindly take the same on your records.

Thanking You,
For 3B BlackBio Dx Limited (Formerly, Kilpest India Limited)

NIKHILKUB
ER DUBEY

Digitally signed by
NIKHILKUBER DUBEY
Date: 2024.05.29
17:42:20 +05'30'

Nikhil Kuber Dubey
Whole Time Director
DIN: 00538049

Encl: As above

ANNEXURE – I

Brief details of appointment M/s P.K. Rai & Associates as Secretarial Auditor of the Company

We further submit the following details as required under the Listing Regulations read with SEBI Circular No. CIR/CFO/CMD/4/2015 dated 9th September 2015 are annexed to this letter.

Sr.No	Particular	Appointment of Secretarial Auditor for FY 2024-25
1	Name of the Firm	M/s P.K. Rai & Associates
2	Reason for change viz. appointment, Resignation, removal, death or otherwise;	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Amendment Regulations, 2015
3	Date of Appointment	29th May, 2024
4	Qualification & brief Profile (in case of appointment)	M/s. P.K. Rai & Associates is a Practicing Company Secretaries firm. The firm provides various advisory Services on Corporate Compliances, Securities Law, incorporation, merger etc.
5	Disclosure of relationship between Directors (in case of appointment of Director)	None

For 3B BlackBio Dx Limited

Director

ANNEXURE – II

Brief details of appointment M/s Ali Jain & Sharma as Internal Auditor of the Company

We further submit the following details as required under the Listing Regulations read with SEBI Circular No. CIR/CFO/CMD/4/2015 dated 9th September 2015 are annexed to this letter.

Sr. No	Particular	Appointment of Internal Auditor for FY 2024-25
1	Name of the Firm	M/s Ali Jain & Sharma
2	Reason for change viz. appointment, Resignation, removal, death or otherwise;	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Amendment Regulations, 2015
3	Date of Appointment	29th May, 2024
4	Qualification & brief Profile (in case of appointment)	M/s Ali Jain & Sharma is having wide experience in Income tax, GST, Internal Audit, as well as handling major audit assignments.
5	Disclosure of relationship between Directors (in case of appointment of Director)	None

For 3B BlackBio Dx Limited

Director

M/s 3B BLACKBIO DX LTD

(Formerly M/s KILPEST INDIA LTD)

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

CIN:L24211MP1972PLC001131

Statement of Standalone Financial Results For The Quarter and Year Ended 31-03-2024

(Rs. in Lakhs)

S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2024	**31-12-2023**	**31-03-2023**	**31-03-2024**	**31-03-2023**
		(audited)	(unaudited)	(audited)	(audited)	(audited)
I	Revenue from operations	2198.59	1695.81	1776.59	7072.45	5934.05
II	Other income	414.65	246.60	119.21	1231.80	726.11
III	**Total Income (I + II)**	**2613.24**	**1942.41**	**1895.80**	**8304.25**	**6660.16**
IV	**Expenses:**					
	Cost of materials consumed	551.73	412.02	480.33	1981.13	1800.59
	Purchases of Stock-in-Trade	0.00	0.00	11.48	0.00	11.48
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	1.35	0.64	35.84	34.27	-7.16
	Employee benefits expenses	141.37	122.99	105.02	514.44	401.03
	Finance costs	3.93	1.98	5.08	11.38	19.84
	Depreciation and amortization expense	26.85	20.00	28.09	86.85	80.09
	Other expenses	488.41	200.32	328.46	1031.73	769.96
	Total expenses (IV)	**1213.64**	**757.95**	**994.30**	**3659.80**	**3075.83**
V	**Profit/(loss) before exceptional items and tax (III - IV)**	**1399.60**	**1184.46**	**901.50**	**4644.45**	**3584.33**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V - VI)**	**1399.60**	**1184.46**	**901.50**	**4644.45**	**3584.33**
VIII	Tax expense:					
	(1) Current tax	354.84	263.51	325.58	1084.07	943.98
	(2) Deferred tax	139.03	0.00	2.05	139.03	2.05
IX	Profit (Loss) for the period (VII-VIII)	**905.73**	**920.95**	**577.97**	**3421.35**	**2642.40**
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	**905.73**	**920.95**	**577.97**	**3421.35**	**2642.40**
XII	Paid-up Equity Share capital	856.84	856.79	749.18	856.84	749.18
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	18860.28	16728.30	18860.28	18860.28	16728.30
XIV	**Earnings per equity share:**					
	(1) Basic	10.57	10.75	7.71	39.93	35.27
	(2) Diluted	10.57	10.75	7.71	39.93	35.27

FOR AND ON BEHALF OF THE BOARD

3B BlackBio DX Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024

M/s 3B BLACKBIO DX LTD

(Formerly M/s KILPEST INDIA LTD)

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

CIN:L24211MP1972PLC001131

Standalone Audited Balance Sheet As On 31-03-2024 (Rs. in Lakhs)

PARTICULARS	STANDALONE	
ASSETS	As at 31-03-2024 Audited	As at 31-03-2023 Audited
Non-current assets		
(a) Property, Plant and Equipment	653.02	678.63
(b) Capital work-in-progress	0.00	9.41
(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	12769.89	10210.21
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	22.51
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
Current assets		
(a) Inventories	796.99	763.13
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	3646.78	3343.22
(iii) Cash and cash equivalents	635.00	600.20
(iv) Bank balances other than(iii) above	4852.83	4434.80
(v) Other Financial Assets	13.11	8.50
(vi) Loans	0.00	0.00
(vii) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other current assets	1614.48	1296.15
Total Assets	24982.10	21366.76
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	856.84	749.18
(b) Other Equity		
Equity Attributable to Owners of the Co.	21921.24	16657.26
Non-Controlling Interest	0.00	2203.02
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	71.44	91.34
(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)	430.82	291.80
(d) Other non-current liabilities	0.02	0.02
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	111.57
(ii) Trade payables	360.94	312.76
(iii) Other financial liabilities (other than those specified in item (c)	37.24	31.50
(b) Other current liabilities	220.30	39.33
(c) Provisions	1083.26	878.98
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	24982.10	21366.76

FOR AND ON BEHALF OF THE BOARD

3B BlackBio DX Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024

M/s 3B BLACKBIO DX LTD

(Formerly M/s KILPEST INDIA LTD)

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

CIN:L24211MP1972PLC001131

STANDALONE AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH 2024

(Rs. in Lakhs)

	PARTICULARS	For the year ended 31st March 2024	For the year ended 31st March 2023
		Audited	Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax & Extra-Ordinary Items	4644.45	3584.32
	Adjustments for:		
	Profit on sale of Fixet Assets	(1.03)	0.00
	Depreciation	86.85	80.10
	Interest Paid	11.38	19.84
	Bank Interest Accrued A/c	(33.68)	0.00
	Unrealised Gain on Investments carried at Fair Value through P&L	(578.59)	(262.05)
	Operating Profit before working capital changes	**4129.38**	**3422.21**
	Adjustments for:		
	Inventories	(33.85)	(19.67)
	Trade and other Receivables	(604.00)	(173.22)
	Trade Payables and Other Liabilities	439.17	(215.00)
	Cash generated from operations	3930.70	3014.32
	Income tax payments	(1084.07)	(898.79)
	Net Cash used/ available from Operating Activities (A)	**2846.63**	**2115.53**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase / Sale of Fixed Assets	(50.80)	(95.85)
	Acquisition of Investment (Net of Sales)	(1981.09)	(684.23)
	Net Cash Used in Investing Activities (B)	**(2031.89)**	**(780.08)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in share capital	0.20	0.00
	Increase/Decrease in bank borrowings	(111.57)	(57.48)
	Decrease in Other Non Current Liability	0.00	(0.22)
	Increase/Decrease in other borrowings	(19.90)	7.37
	Interest Paid	(11.38)	(19.84)
	Equity Dividend Paid	(219.26)	(219.19)
	Net Cash From Financing activities (C)	**(361.91)**	**(289.36)**
	Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	**452.83**	**1046.09**
	Cash & Cash equivalents as at 1st April opening balance	5035.00	3988.91
	Cash & Cash equivalents as at 31st March closing balance	**5487.83**	**5035.00**

FOR AND ON BEHALF OF THE BOARD

3B Blackbio DX Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024

NOTES ON STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH,2024

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May, 2024. The statutory auditors have expressed an unqualified review opinion.
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. Figures for the quarter ended 31 March, 2024 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
5. The Board of Directors of the Company have recommended a final dividend of 30%, i.e. Rs. 3.00/- per equity share of face value of Rs. 10/ each for the FY 2023-24 which is subject to approval of the shareholders at the ensuring Annual General Meeting.
6. All the figures of financials have been rounded off to nearest lakh in 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 and www.bseindia.com.

FOR AND ON BEHALF OF THE BOARD

3B BlackBio Dx Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN: 00538049

PLACE: BHOPAL
DATE: 29/05/2024

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

Independent Auditor's Report on Standalone Annual Financial Results of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
3B BlackBioDx Limited (Formerly, Kilpest India Limited)

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standaloneannual financial results of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2024, attached herewith,being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('ListingRegulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standaloneannual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are furtherdescribed in the *Auditor's Responsibilities for the Audit of the StandaloneAnnual Financial Results*section of our report .We are independent of the company, in accordance with the Code of Ethics issued bythe Institute of Chartered Accountants of India together with the ethical requirements that are relevant toour audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and wehave fulfilled our other ethical responsibilities in accordance with these requirements and the Code ofEthics. We believe that the audit evidence we have obtained is sufficientand appropriate to provide a basis for our opinion on the standalone annual financial results.

BAHETI & CO. Reg. No. 006287C BHOPAL CHARTERED ACCOUNTANTS

Managements Responsibility for the StandaloneAnnual FinancialResults

These standaloneannual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the standalone net profit and other comprehensive income and other financial information accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there underand other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue anauditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not aguarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of userstaken on the basis of these standaloneannual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with

BAHETI & CO. Reg. No. 006287C BHOPAL CHARTERED ACCOUNTANTS

reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standaloneannual financial results,including the disclosures, and whether the standaloneannual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the plannedscope and timing of the audit and significant audit findings, including any significant deficiencies ininternal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevantethical requirements regarding independence, and to communicate with them all relationships and othermatters that may reasonably be thought to bear on our independence, and where applicable, relatedsafeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March,2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

(DEEPAK BAHETI)
Partner

Membership No: 075063

UDIN: **24075063BKBHXO4839**

BAHETI & CO. ★ Reg. No. 006287C BHOPAL ★ CHARTERED ACCOUNTANTS

Place: Bhopal
Date: 29/05/2024

M/s 3B BLACKBIO DX LTD

(Formerly M/s KILPEST INDIA LTD)

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

CIN:L24211MP1972PLC001131

Statement of Consolidated Financial Results For The Quarter And Year Ended 31-03-2024

(Rs. in Lakhs

S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(audited)	(unaudited)	(audited)	(audited)	(audited)
I	Revenue from operations	2299.80	1766.89	1811.03	7412.47	6183.60
II	Other income	419.44	262.76	115.39	1253.26	722.62
III	**Total Income (I + II)**	**2719.24**	**2029.65**	**1926.42**	**8665.73**	**6906.22**
IV	**Expenses:**					
	Cost of materials consumed	448.26	497.06	457.78	1981.13	1800.60
	Purchases of Stock-in-Trade	173.28	0.00	32.84	173.28	32.84
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-3.12	0.64	1.14	29.80	-41.86
	Employee benefits expense	161.41	157.64	152.54	650.24	502.71
	Finance costs	4.13	2.84	4.44	12.44	19.84
	Depreciation and amortization expense	30.40	32.18	20.78	105.71	86.30
	Other expenses	531.98	224.10	420.57	1279.91	974.84
	Total expenses (IV)	**1346.34**	**914.46**	**1090.09**	**4232.51**	**3375.27**
V	**Profit/(loss) before exceptional items and tax (III - IV)**	**1372.90**	**1115.19**	**836.33**	**4433.22**	**3530.95**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V - VI)**	**1372.90**	**1115.19**	**836.33**	**4433.22**	**3530.95**
VIII	Tax expense:					
	(1) Current tax	354.84	263.51	252.11	1084.07	872.76
	(2) Deferred tax	139.03	0.00	64.49	139.03	64.49
IX	Profit (Loss) for the period (VII-VIII)	**879.03**	**851.68**	**519.73**	**3210.12**	**2593.70**
	Profit or loss, attributable to owners of parent	**887.04**	**872.46**	**580.23**	**3273.49**	**2607.27**
	Total profit or loss, attributable to non-controlling interests	**-8.01**	**-20.78**	**-60.50**	**-63.37**	**-13.57**
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	**879.03**	**851.68**	**519.73**	**3210.12**	**2593.70**
	Profit or loss, attributable to owners of parent	**887.04**	**872.46**	**580.23**	**3273.49**	**2607.27**
	Total profit or loss, attributable to non-controlling interests	**-8.01**	**-20.78**	**-60.50**	**-63.37**	**-13.57**
XII	Paid-up Equity Share capital	856.84	856.79	749.18	856.84	749.18
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	**18841.90**	**18841.9**	**16373.45**	**18841.90**	**16458.43**
XIV	**Earnings per equity share:**					
	(1) Basic	10.26	9.94	6.94	37.46	34.62
	(2) Diluted	10.26	9.94	6.94	37.46	34.62

FOR AND ON BEHALF OF THE BOARD

3B BlackBio DX Limited BHOPAL

NIKHUL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024

M/s 3B BLACKBIO DX LTD

(Formerly M/s KILPEST INDIA LTD)

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

CIN:L24211MP1972PLC001131

Consolidated Audited Balance Sheet as on 31-03-2024 (Rs. in Lakhs)

PARTICULARS	CONSOLIDTAED	
ASSETS	As at 31-03-2024 Audited	As at 31-03-2023 Audited
Non-current assets		
(a) Property, Plant and Equipment	740.07	779.07
(b) Capital work-in-progress	0.00	9.41
(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	11730.90	9171.23
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	22.51
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
Current assets		
(a) Inventories	842.74	804.41
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	3624.63	3394.05
(iii) Cash and cash equivalents	1361.89	600.20
(iv) Bank balances other than(iii) above	4852.83	5320.33
(v) Other Financial Assets	13.11	0.00
(vi) Loans	0.00	8.50
(vii) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other current assets	1644.30	1296.15
Total Assets	24810.47	21405.86
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	856.84	749.18
(b) Other Equity		
Equity Attributable to Owners of the Co.	21448.11	16373.45
Non-Controlling Interest	242.47	2468.45
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	78.81	91.34
(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)	430.82	291.80
(d) Other non-current liabilities	0.02	13.26
Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	6.32	111.57
(ii) Trade payables	394.91	337.06
(iii) Other financial liabilities (other than those specified in item (c)	37.24	31.50
(b) Other current liabilities	231.67	90.14
(c) Provisions	1083.26	848.11
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	24810.47	21405.86

FOR AND ON BEHALF OF THE BOARD

3B BlackBio DX Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024

M/s 3B BLACKBIO DX LTD

(Formerly M/s KILPEST INDIA LTD)

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

CIN:L24211MP1972PLC001131

CONSOLIDATED AUDITED STATEMENT OF CASH FLOW FOR THE YEAR 31st MARCH 2024

	PARTICULARS	For the year ended 31st March 2024	For the year ended 31st March 2023
		Audited	Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax & Extra-Ordinary Items	4433.21	3530.95
	Adjustments for:		
	Profit on sale of Fixet Assets	(1.03)	0.00
	Depreciation	105.71	86.30
	Interest Paid	12.45	19.84
	Bank Interest Accrued A/c	(33.68)	0.00
	Unrealised Gain on Investments carried at Fair Value through P&L	(578.59)	(262.05)
	Operating Profit before working capital changes	**3938.07**	**3375.04**
	Adjustments for:		
	Inventories	(11.93)	(60.94)
	Trade and other Receivables	(973.51)	(177.30)
	Trade Payables and Other Liabilities	826.55	(214.23)
	Cash generated from operations	3779.18	2922.57
	Income tax payments	(1084.07)	(894.13)
	Net Cash used/ available from Operating Activities (A)	**2695.11**	**2028.44**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase / Sale of Fixed Assets	(50.80)	(202.48)
	Acquisition of Investment (Net of Sales)	(1981.09)	354.76
	Decrese in Other Financial Assets	0.00	1091.38
	Dividend Received	0.00	224.62
	Decrease in other non current assets	0.00	5.01
	Net Cash Used in Investing Activities (B)	**(2031.89)**	**1473.29**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in share capital	0.20	0.00
	Increase/Decrease in bank borrowings	(111.12)	(57.48)
	Decrease in other borrowings	(19.90)	7.37
	Decrease/Increase in Other Non Current Liability	0.00	13.08
	Interest Paid	(12.45)	(19.84)
	Equity Dividend Paid	(219.26)	(443.81)
	Net Cash From Financing activities (C)	**(362.53)**	**(500.68)**
	Net Increase /Decrease in Cash & Cash equivalents (A+B+C)	**300.69**	**3001.05**
	Cash & Cash equivalents as at 1st April opening balance	5920.53	2889.16
	Exchange difference on translation of foreign currency cash & cash equivalents	(6.50)	30.32
	Cash & Cash equivalents as at 31st March closing balance	**6214.72**	**5920.53**

FOR AND ON BEHALF OF THE BOARD

3B BlackBio DX Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024

NOTES ON CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH, 2024

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May, 2024. The statutory auditors have expressed an unqualified review opinion.
2. 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
3. The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
4. 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			Year Ended	
	31-03-2024	**31-12-2023**	**31-03-2023**	**31-03-2024**	**31-03-2023**
	(audited)	(unaudited)	(audited)	(audited)	(audited)
Total Income (Rs Lakhs)	2613.24	1942.41	1895.80	8304.25	6660.16
Profit Before Tax (Rs Lakhs)	1399.60	1184.46	901.50	4644.45	3584.33
Profit After Tax (Rs Lakhs)	905.73	920.95	577.97	3421.35	2642.40
Basic Earnings Per Share (Rs)	10.57	10.75	7.71	39.93	35.27

5. Figures for the quarter ended 31 March, 2024 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

6. The Board of Directors of M/s 3B BlackBio Dx Limited (Formerly,Kilpest India Limited), has recommended a final dividend of 30%, i.e. Rs. 3.00/- per equity share of face value of Rs.

3B BlackBio Dx Limited BHOPAL

10/ each for the FY 2023-24 which is subject to approval of the shareholders at the ensuring Annual General Meeting.

7. All the figures of financials have been rounded off to nearest lakh in rupees.
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
10. The Consolidated Financials include the Financials of Subsidiary company also.

FOR AND ON BEHALF OF THE BOARD

3B BlackBio Dx Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR
DIN:00538049

PLACE: BHOPAL
DATE: 29/05/2024

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

Independent Auditor's Report on Consolidated Annual Financial Results of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
3B BlackBio Dx Limited (Formerly, Kilpest India Limited)

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31 March 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditors on separate audited financial statements of subsidiary, the aforesaid consolidated annual financial results:

a. includes the results of the following entities:
i. TRUPCR Europe Limited (Subsidiary)

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report .We are independent of the Group in accordance with the Code of Ethics issued by the Institute of

BAHETI & CO. Reg. No. 006287C BHOPAL CHARTERED ACCOUNTANTS

Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit report of the other auditors referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Managements Responsibility for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

BAHETI & CO. Reg. No. 006287C BHOPAL CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entity included in the consolidated annual financial results, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also performed procedures in accordance with the circular No CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated financial results include the audited financial results of a UK subsidiary TRUPCR EUROPE LIMITED whose financial statements reflect total assets of Rs 1072.44 LACSas at 31 March 2024, total revenue of Rs725.27 LACS and total net (loss) of Rs211.73 lacs for the year ended on that date, as considered in the consolidated financial results, which have been audited by its independent auditors.

The subsidiary company is located outside India whose financial results/financial statements/ financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditor sunder generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results/financial statements/financial information of such subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

The consolidated annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

(DEEPAK BAHETI)
Partner

Membership No: 075063

UDIN: 24075063BKBHXN1531

BAHETI & CO. ★ Reg. No. 006287C BHOPAL ★ CHARTERED ACCOUNTANTS

Place: Bhopal
Date: 29/05/2024

M/s 3B BLACKBIO DX LTD

(Formerly M/s 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 ENDED 31/03/2024 (Audited)	QUARTER ENDED 31/12/2023 (Unaudited)	QUARTER ENDED 31/03/2023 (Audited)	YEAR ENDED 31/03/2024 (Audited)	YEAR ENDED 31/03/2023 (Audited)
1	**Segment Revenue**					
	(a)Agrochemicals	434.57	235.52	331.89	1368.51	1199.76
	(b) Diagnostic kits	1906.48	1531.37	1454.41	6085.21	5051.61
	Total income from operations (net)	2341.05	1766.89	1786.30	7453.72	6251.37
2	**Segment Results**					
	(a)Agrochemicals	-17.07	-27.77	6.64	187.47	284.88
	(b) Diagnostic kits	1394.10	1145.81	834.13	4482.82	3490.54
	Total Segment Profit before Interest and Tax	**1377.03**	**1118.04**	**840.77**	**4670.29**	**3775.42**
	Less : Interest Expense					
	(a)Agrochemicals	3.93	1.98	5.08	11.38	19.84
	(b) Diagnostic kits	0.21	0.86	0.00	1.07	0.00
	Profit before Tax	**1372.89**	**1115.20**	**835.69**	**4657.84**	**3755.58**
3	**Segment Assets**					
	(a)Agrochemicals	2835.91	2760.67	2985.78	2835.91	2985.78
	(b) Diagnostic kits	22365.01	21333.49	18779.93	22365.01	18779.93
	Total Segment Assets	**25200.92**	**24094.16**	**21765.71**	**25200.92**	**21765.71**
4	**Segment Liabilities**					
	(a)Agrochemicals	427.76	330.97	563.77	427.76	563.77
	(b) Diagnostic kits	1865.89	1071.63	1251.01	1865.89	1251.01
	Total Segment Liabilities	**2293.65**	**1402.60**	**1814.78**	**2293.65**	**1814.78**
5	**Capital Employed**					
	(a)Agrochemicals	2408.15	2429.70	2422.01	2408.15	2422.01
	(b) Diagnostic kits	20499.12	20261.86	17528.92	20499.12	17528.92
		22907.27	**22691.56**	**19950.93**	**22907.27**	**19950.93**

FOR AND ON BEHALF OF THE BOARD

3B BlackBio Dx Limited BHOPAL

NIKHIL KUBER DUBEY
WHOLE TIME DIRECTOR

PLACE : BHOPAL
DATE: 29/05/2024