

Ref. No.P-66/2024-25/13  
May 28, 2025

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

Dear Sir,

**Subject : Outcome of Board Meeting**

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), We would like to inform you that at the meeting of the Board of Directors of the Company held on Wednesday, May 28, 2025, which commenced at 3:00 p.m. and ended at 4:00 p.m. have interalia, approved and taken on record the following:

(1) Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on 31st March 2025 along with the Statement of Assets and Liabilities as at 31st March 2025 (Standalone and Consolidated), Statement of Cash Flow for the year ended on 31st March 2025 (Standalone and Consolidated) and Auditors' Reports issued by Baheti & Company, Statutory Auditors of the Company.

(2) The Board of Directors recommended a final dividend @ 40% i.e. Rs. 4.00 per equity share of Rs.10/- each for the financial year ended March 31, 2025, subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company. Dividend, if approved by the shareholders, will be paid/ dispatched within the statutory period as prescribed under Companies Act, 2013.

(3) Appointment of Mr. Praveen Kumar Rai of P.K. Rai & Associates, Company Secretary in Practice (C.P.No.: 3779), Bhopal, as the Secretarial Auditor of the Company, to conduct Secretarial Audit for Five (5) consecutive years commencing from FY 2025-26 to FY 2029-30, subject to the approval of the Shareholders of the Company at the ensuing AGM. The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Circular are enclosed herewith as Annexure-I.

(4) Appointment of M/s Ali Jain & Sharma, Chartered Accountants, Bhopal as Internal Auditor, to conduct the Internal audit of the Company for the financial year 2025-26. The details of Internal Auditor as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Circular are enclosed herewith as Annexure-II.

This is for your information, action and record please.

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

Nikhil Kuber Dubey  
Whole Time Director  
DIN: 00538049

Encl: As above

**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 31-03-2025**

		(Rs. in Lakhs)				
S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(audited)	(unaudited)	(audited)	(audited)	(audited)
I	Revenue from operations	2301.97	2343.00	2198.59	9052.97	7072.45
II	Other income	490.78	301.03	414.65	1502.58	1231.80
III	<b>Total Income (I + II)</b>	<b>2792.75</b>	<b>2644.03</b>	<b>2613.24</b>	<b>10555.55</b>	<b>8304.25</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	681.73	570.00	551.73	2475.73	1981.13
	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	44.04	(48.12)	1.35	(36.45)	34.27
	Employee benefits expenses	165.97	145.00	141.37	620.97	514.44
	Finance costs	3.20	2.38	3.93	9.68	11.38
	Depreciation and amortization expense	19.74	22.00	26.85	85.74	86.85
	Other expenses	463.85	179.59	488.41	1007.13	1031.73
	<b>Total expenses (IV)</b>	<b>1378.53</b>	<b>870.85</b>	<b>1213.64</b>	<b>4162.80</b>	<b>3659.80</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>1414.22</b>	<b>1773.18</b>	<b>1399.60</b>	<b>6392.75</b>	<b>4644.45</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>1414.22</b>	<b>1773.18</b>	<b>1399.60</b>	<b>6392.75</b>	<b>4644.45</b>
VIII	<b>Tax expense:</b>					
	(1) Current tax	337.60	428.34	354.84	1484.57	1084.07
	(2) Deferred tax	152.23	0.00	139.03	152.23	139.03
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>924.39</b>	<b>1344.84</b>	<b>905.73</b>	<b>4755.95</b>	<b>3421.35</b>
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>924.39</b>	<b>1344.84</b>	<b>905.73</b>	<b>4755.95</b>	<b>3421.35</b>
XII	Paid-up Equity Share capital	856.84	856.84	856.84	856.84	856.84
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	21921.24	21921.24	18752.83	21921.24	18752.83
XIV	<b>Earnings per equity share:</b>					
	(1) Basic	10.79	15.70	10.57	55.51	39.93
	(2) Diluted	10.79	15.70	10.57	55.51	39.93

PLACE : BHOPAL  
DATE: 28/05/2025

FOR AND ON BEHALF OF THE BOARD

  
**NIKHIL KUBER DUBEY**  
**WHOLE TIME DIRECTOR**  
**DIN: 00538049**

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 2025		
	(Rs. in Lakhs)	
PARTICULARS	For the year ended 31st March 2025	For the year ended 31st March 2024
	Audited	Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax & Extra-Ordinary Items	6392.75	4644.45
<b>Adjustments for:</b>		
Profit on sale of Fixet Assets	0.00	(1.03)
Depreciation	85.74	86.85
Interest Paid	9.68	11.38
Bank Interest Accrued A/c	0.00	(33.68)
Unrealised Gain on Investments carried at Fair Value through P&L	(605.91)	(578.59)
<b>Operating Profit before working capital changes</b>	<b>5882.26</b>	<b>4129.38</b>
<b>Adjustments for:</b>		
Inventories	(16.89)	(33.85)
Trade and other Receivables	(53.38)	(604.00)
Trade Payables and Other Liabilities	119.17	439.17
Cash generated from operations	5931.17	3930.70
Income tax payments	(1484.57)	(1084.07)
<b>Net Cash used/ available from Operating Activities (A)</b>	<b>4446.59</b>	<b>2846.63</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase / Sale of Fixed Assets	(69.77)	(50.80)
Acquisition of Investment (Net of Sales)	(3294.20)	(1981.09)
Decrease in other non current assets	(0.02)	0.00
<b>Net Cash Used in Investing Activities (B)</b>	<b>(3363.99)</b>	<b>(2031.89)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in share capital	0.00	0.20
Increase/Decrease in bank borrowings	0.00	(111.57)
Decrease in Other Non Current Liability	(40.75)	0.00
Increase/Decrease in other borrowings	0.00	(19.90)
Interest Paid	(9.68)	(11.38)
Equity Dividend Paid	(256.65)	(219.26)
<b>Net Cash From Financing activities (C )</b>	<b>(307.08)</b>	<b>(361.91)</b>
<b>Net Increase /Decrease in Cash &amp; Cash equivalents (A+B+C)</b>	<b>775.52</b>	<b>452.83</b>
Cash & Cash equivalents as at 1st April opening balance	5487.83	5035.00
<b>Cash &amp; Cash equivalents as at 31st March closing balance</b>	<b>6263.35</b>	<b>5487.83</b>

PLACE : BHOPAL  
DATE: 28/05/2025

FOR AND ON BEHALF OF THE BOARD

  
**NIKHIL KUBER DUBEY**  
WHOLE TIME DIRECTOR  
DIN: 00538049

**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 31-03-2025**

**(Rs. in Lakhs)**

PARTICULARS	STANDALONE	
	As at 31-03-2025 Audited	As at 31-03-2024 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	637.06	653.02
(b) Capital work-in-progress	0.00	0.00
(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	16670.00	12769.89
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	813.88	796.99
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	3518.25	3646.78
(iii) Cash and cash equivalents	627.42	635.00
(iv) Bank balances other than(iii) above	5635.93	4852.83
(v) Other Financial Assets	20.49	13.11
(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	1789.01	1614.48
<b>Total Assets</b>	<b>29712.04</b>	<b>24982.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	856.84	856.84
(b) Other Equity		
Equity Attributable to Owners of the Co.	26421.76	21921.24
Non-Controlling Interest	0.00	0.00
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	30.69	71.44
(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)	581.84	430.82
(d) Other non-current liabilities	0.00	0.02
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	61.93	59.48
Total outstanding dues of creditors other than micro enterprises and small enterprises	96.76	301.46
(iii) Other financial liabilities (other than those specified in item (c))	37.24	37.24
(b) Other current liabilities	142.98	220.30
(c) Provisions	1482.00	1083.26
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>29712.04</b>	<b>24982.10</b>

FOR AND ON BEHALF OF THE BOARD

  
**NIKHIL KUBER DUBEY**  
**WHOLE TIME DIRECTOR**  
**DIN: 00538049**

PLACE : BHOPAL  
DATE: 28/05/2025



**NOTES ON STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND  
YEAR ENDED 31<sup>st</sup> MARCH, 2025**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28<sup>th</sup> May, 2025. 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. Figures for the quarter ended 31 March, 2025 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.
4. The Board of Directors of the Company have recommended a final dividend of 40%, i.e. Rs. 4.00/- per equity share of face value of Rs. 10/ each for the FY 2024-25 which is subject to approval of the shareholders at the ensuing Annual General Meeting.
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


NIKHIL KUBER DUBEY  
WHOLE TIME DIRECTOR  
DIN: 00538049

PLACE: BHOPAL  
DATE: 28/05/2025





**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 BlackBio Dx Limited (Formerly, Kilpest India Limited)

**Report on the audit of the Standalone Annual Financial Results**

**Opinion**

We have audited the accompanying standalone annual financial results of 3B BlackBio Dx Limited (Formerly, Kilpest India Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2025, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual 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 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143 (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 Standalone Annual Financial Results* section of our report. We are independent of the company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



## **Managements Responsibility for the Standalone Annual Financial Results**

These standalone annual 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 under and 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 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 standalone 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:

- 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 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 standalone annual financial results, including the disclosures, and whether the standalone annual 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 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.

### Other Matters

The standalone annual financial results include the results for the quarter ended 31 March, 2025 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

Place: Bhopal  
Date: 28/05/2025



Membership No: 075063

UDIN: 25075063BMGXJR3316



**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 31-03-2025**

(Rs. in Lakhs)

S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(audited)	(unaudited)	(audited)	(audited)	(audited)
I	Revenue from operations	2249.51	2539.25	2299.80	9646.86	7412.47
II	Other income	494.31	301.30	419.44	1508.36	1253.26
III	<b>Total Income (I + II)</b>	<b>2743.82</b>	<b>2840.55</b>	<b>2719.24</b>	<b>11155.22</b>	<b>8665.73</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	721.92	615.98	448.26	2601.02	1981.13
	Purchases of Stock-in-Trade	0.00	0.00	173.28	0.00	173.28
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	44.04	(48.12)	(3.12)	(36.45)	29.80
	Employee benefits expense	190.57	170.98	161.41	732.08	650.24
	Finance costs	4.37	2.38	4.13	10.85	12.44
	Depreciation and amortization expense	28.05	26.63	30.40	108.59	105.71
	Other expenses	500.96	293.09	531.98	1339.31	1279.91
	<b>Total expenses (IV)</b>	<b>1489.91</b>	<b>1060.94</b>	<b>1346.34</b>	<b>4755.40</b>	<b>4232.51</b>
V	<b>Profit/(loss) before exceptional items and tax (III - IV)</b>	<b>1253.91</b>	<b>1779.61</b>	<b>1372.90</b>	<b>6399.82</b>	<b>4433.22</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V - VI)</b>	<b>1253.91</b>	<b>1779.61</b>	<b>1372.90</b>	<b>6399.82</b>	<b>4433.22</b>
VIII	<b>Tax expense:</b>					
	(1) Current tax	298.12	430.09	354.84	1478.47	1084.07
	(2) Deferred tax	152.24	0.00	139.03	152.24	139.03
IX	<b>Profit (Loss) for the period (VII-VIII)</b>	<b>803.55</b>	<b>1349.52</b>	<b>879.03</b>	<b>4769.11</b>	<b>3210.12</b>
	Profit or loss, attributable to owners of parent	839.81	1340.34	887.04	4765.17	3273.49
	Total profit or loss, attributable to non-controlling interests	(36.26)	9.18	(8.01)	3.95	(63.37)
X	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>803.55</b>	<b>1349.52</b>	<b>879.03</b>	<b>4769.11</b>	<b>3210.12</b>
	Profit or loss, attributable to owners of parent	839.81	1340.34	887.04	4765.17	3273.49
	Total profit or loss, attributable to non-controlling interests	(36.26)	9.18	(8.01)	3.95	(63.37)
XII	Paid-up Equity Share capital	856.84	856.84	856.84	856.84	856.84
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	21690.58	21690.58	18734.45	21690.58	18734.45
XIV	<b>Earnings per equity share:</b>					
	(1) Basic	9.38	15.75	10.26	55.66	37.46
	(2) Diluted	9.38	15.75	10.26	55.66	37.46

FOR AND ON BEHALF OF THE BOARD

*(Signature)*

NIKHUL KUBER DUBEY  
WHOLE TIME DIRECTOR

DIN: 00538049

PLACE : BHOPAL  
DATE: 28/05/2025




**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 2025**

PARTICULARS	For the year ended 31st March 2025 Audited	For the year ended 31st March 2024 Audited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax & Extra-Ordinary Items	6399.82	4433.21
<b>Adjustments for:</b>		
Profit on sale of Fixet Assets	0.00	(1.03)
Depreciation	108.59	105.71
Interest Paid	10.85	12.45
Bank Interest Accrued A/c	0.00	(33.68)
Unrealised Gain on Investments carried at Fair Value through P&L	(605.91)	(578.59)
<b>Operating Profit before working capital changes</b>	<b>5913.35</b>	<b>3938.07</b>
<b>Adjustments for:</b>		
Inventories	(31.46)	(11.93)
Trade and other Receivables	(179.51)	(973.51)
Trade Payables and Other Liabilities	111.73	826.55
Cash generated from operations	5814.11	3779.18
Income tax payments	(1478.47)	(1084.07)
<b>Net Cash used/ available from Operating Activities (A)</b>	<b>4335.64</b>	<b>2695.11</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase / Sale of Fixed Assets	(90.39)	(50.80)
Acquisition of Investment (Net of Sales)	(3294.20)	(1981.09)
Decrease in other non current assets	(0.02)	0.00
<b>Net Cash Used in Investing Activities (B)</b>	<b>(3384.61)</b>	<b>(2031.89)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in share capital	0.00	0.20
Increase/Decrease in bank borrowings	(6.32)	(111.12)
	(48.11)	(19.90)
Decrease/Increase in Other Non Current Liability	0.00	0.00
Interest Paid	(10.85)	(12.45)
Equity Dividend Paid	(256.65)	(219.26)
<b>Net Cash From Financing activities (C )</b>	<b>(321.93)</b>	<b>(362.53)</b>
<b>Net Increase /Decrease in Cash &amp; Cash equivalents (A+B+C)</b>	<b>629.10</b>	<b>300.69</b>
Cash & Cash equivalents as at 1st April opening balance	6214.72	5920.53
Exchange difference on translation of foreign currency cash & cash equivalents	39.40	(6.50)
<b>Cash &amp; Cash equivalents as at 31st March closing balance</b>	<b>6883.22</b>	<b>6214.72</b>

PLACE : BHOPAL  
DATE: 28/05/2025

FOR AND ON BEHALF OF THE BOARD

  
**NIKHIL KUBER DUBEY**  
WHOLE TIME DIRECTOR  
DIN: 00538049

**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 31-03-2025 (Rs. in Lakhs)**

PARTICULARS	CONSOLIDATED	
	As at 31-03-2025 Audited	As at 31-03-2024 Audited
<b>ASSETS</b>		
Non-current assets		
(a) Property, Plant and Equipment	721.86	740.07
(b) Capital work-in-progress	0.00	0.00
(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	15631.02	11730.90
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current assets</b>		
(a) Inventories	874.20	842.74
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	3652.04	3624.63
(iii) Cash and cash equivalents	1247.28	1361.89
(iv) Bank balances other than(iii) above	5635.94	4852.83
(v) Other Financial Assets	20.49	13.11
(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	1789.01	1644.30
<b>Total Assets</b>	<b>29571.84</b>	<b>24810.47</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share capital	856.84	856.84
(b) Other Equity		
Equity Attributable to Owners of the Co.	25985.39	21448.11
Non-Controlling Interest	258.26	242.47
<b>LIABILITIES</b>		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	30.69	78.81
(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)	581.84	430.82
(d) Other non-current liabilities	0.00	0.02
<b>Current liabilities</b>		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	0.00	6.32
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	61.93	59.48
Total outstanding dues of creditors other than micro enterprises and small enterprises	134.66	335.43
(iii) Other financial liabilities (other than those specified in item (c)	37.24	37.24
(b) Other current liabilities	142.99	231.67
(c) Provisions	1482.00	1083.26
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>29571.84</b>	<b>24810.47</b>

PLACE : BHOPAL  
DATE: 28/05/2025

FOR AND ON BEHALF OF THE BOARD

  
**NIKHIL KUBER DUBEY**  
**WHOLE TIME DIRECTOR**  
**DIN: 00538049**





**NOTES ON CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR  
ENDED ON 31<sup>st</sup> MARCH, 2025**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28<sup>th</sup> May, 2025. 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	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	(audited)	(unaudited)	(audited)	(audited)	(audited)
Total Income (Rs Lakhs)	2792.75	2644.03	2613.24	10555.55	8304.25
Profit Before Tax (Rs Lakhs)	1414.22	1773.18	1399.60	6392.75	4644.45
Profit After Tax (Rs Lakhs)	924.39	1344.84	905.73	4755.95	3421.35
Basic Earnings Per Share (Rs)	10.79	15.70	10.57	55.51	39.93

5. Figures for the quarter ended 31 March, 2025 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 40%, i.e. Rs. 4.00/- per equity share of face value of Rs.




**3B BlackBio Dx Ltd.**

(Formerly - Kilpest India Limited)

- 10/ each for the FY 2024-25 which is subject to approval of the shareholders at the ensuing 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](http://www.kilpest.com) and [www.bseindia.com](http://www.bseindia.com)
  10. The Consolidated Financials include the Financials of Subsidiary Company also.

FOR AND ON BEHALF OF THE BOARD



NIKHIL KUBER DUBEY

WHOLE TIME DIRECTOR

DIN: 00538049

PLACE: BHOPAL

DATE: 28/05/2025



**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 2025, 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 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(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





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:

- 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 Master Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, 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 1060.00 Lacs as at 31 March 2025, total revenue of Rs 1396.50 Lacs and total net (profit) of Rs 13.15 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 auditors under 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 2025 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.

Place: Bhopal  
Date: 28/05/2025



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

(DEEPAK BAHETI)  
Partner

Membership No: 075063

UDIN: **25075063BMGXYQ1681**



**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 31/03/2025 (Audited)	QUARTER ENDED 31/12/2024 (Unaudited)	QUARTER ENDED 31/03/2024 (Audited)	YEAR ENDED 31/03/2025 (Audited)	YEAR ENDED 31/03/2024 (Audited)
<b>1</b>	<b>Segment Revenue</b>					
	(a)Agrochemicals	301.55	210.95	434.57	1218.61	1368.51
	(b) Diagnostic kits	1947.96	2328.30	1906.48	8428.25	6085.21
	Total income from operations (net)	2249.51	2539.25	2341.05	9646.86	7453.72
<b>2</b>	<b>Segment Results</b>					
	(a)Agrochemicals	-56.90	17.45	-17.07	-9.84	187.47
	(b) Diagnostic kits	1315.17	1764.54	1394.10	6420.50	4482.82
	<b>Total Segment Profit before Interest and Tax</b>	<b>1258.27</b>	<b>1781.99</b>	<b>1377.03</b>	<b>6410.66</b>	<b>4670.29</b>
	Less : Interest Expense					
	(a)Agrochemicals	3.20	2.38	3.93	9.68	11.38
	(b) Diagnostic kits	1.17	0.00	0.21	1.17	1.07
	<b>Profit before Tax</b>	<b>1253.90</b>	<b>1779.61</b>	<b>1372.89</b>	<b>6399.81</b>	<b>4657.84</b>
<b>3</b>	<b>Segment Assets</b>					
	(a)Agrochemicals	2718.56	2810.01	2835.91	2718.56	2835.91
	(b) Diagnostic kits	26853.28	25724.47	22365.01	26853.28	22365.01
	<b>Total Segment Assets</b>	<b>29571.84</b>	<b>28534.48</b>	<b>25200.92</b>	<b>29571.84</b>	<b>25200.92</b>
<b>4</b>	<b>Segment Liabilities</b>					
	(a)Agrochemicals	225.96	371.28	427.76	225.96	427.76
	(b) Diagnostic kits	2245.39	1570.81	1865.89	2245.39	1865.89
	<b>Total Segment Liabilities</b>	<b>2471.35</b>	<b>1942.09</b>	<b>2293.65</b>	<b>2471.35</b>	<b>2293.65</b>
	(a)Agrochemicals	2492.60	2438.73	2408.15	2492.60	2408.15
	(b) Diagnostic kits	24607.89	24153.66	20499.12	24607.89	20499.12
<b>5</b>	<b>Capital Employed</b>	<b>27100.49</b>	<b>26592.39</b>	<b>22907.27</b>	<b>27100.49</b>	<b>22907.27</b>

FOR AND ON BEHALF OF THE BOARD

  
  
**NIKHIL KUBER DUBEY**  
**WHOLE TIME DIRECTOR**  
**DIN: 00538049**

PLACE : BHOPAL  
DATE: 28/05/2025

**Annexure-I.****Details under Regulation 30 of the SEBI Listing Regulations read along with SEBI Circular dated November 11, 2024**

S. No.	Particulars	Details
1	Name	Mr. Praveen Kumar Rai
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
3	Date of appointment/ <del>reappointment/</del> <del>cessation</del> and term of appointment/ <del>re-appointment</del> .	28 <sup>th</sup> May, 2025  Appointment as the Secretarial Auditor of the Company for Five (5) consecutive years i.e. for FY 2025-26 to FY 2029-30, subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company.
4	Brief Profile (In case of appointment)	Peer reviewed Company Secretary in Practice with C.P.No.3779 with The Institute of Company Secretaries of India (ICSI) having exposure in Secretarial Compliances including matters related to Companies Act, SEBI and Stock Exchanges etc.
5	Disclosure of relationships between directors <del>(in case of</del> appointment of a director).	None

For 3B BlackBio Dx Ltd

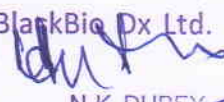
  
N.K. DUBEY  
(Director)

**Annexure-II.**

**Details under Regulation 30 of the SEBI Listing Regulations read along with  
SEBI Circular dated November 11, 2024**

<b>S. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the firm	M/s Ali Jain & Sharma
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment to conduct Internal audit for F.Y. 2025-26
3	Date of appointment/ <del>re-appointment/</del> <del>cessation</del> and term of appointment/ <del>re-appointment</del> .	28 <sup>th</sup> May, 2025  Appointment as Internal Auditor to conduct the Internal Audit of the Company for financial year 2025-26.
4	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 relationships between directors (in case of appointment of a director).	None

For 3B BlackBio Dx Ltd.

  
N.K. DUBEY  
(Director)