



KILPEST INDIA LIMITED

REGD. OFFICE & FACTORY :

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

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CIN : L24211MP1972PLC001131

Ref. No.P-66/
November 11, 2017

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

Dear Sir/Madam,

SUBJECT: UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER / HALF YEAR ENDED ON 30TH SEPTEMBER, 2017

We wish to inform you that at its meeting held today, the Board of Directors of the Company have approved the Un-Audited Financial Results (both Standalone and Consolidated) of the Company for the Quarter/Half Year ended 30TH September 2017.

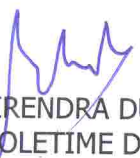
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose the following:

1. Limited Review Report on Un-Audited Financial Results for the Quarter/Half Year ended 30TH September 2017 (both Standalone and Consolidated)
2. Un-Audited Financial Results (both Standalone and Consolidated) of the Company for the Quarter/Half Year ended 30TH September 2017.
3. Statement of Assets and Liabilities as at 30th September 2017 (both Standalone and Consolidated)

Hope the above is in order.

This is for your information and record.

Thanking you,
Yours faithfully,
For KILPEST INDIA LTD,


DHIRENDRA DUBEY
WHOLETIME DIRECTOR
Encl: a/a



Statement of Standalone unaudited Result for the Quarter ended 30-09-2017

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2017 (unaudited)	30/06/2017 (unaudited)	30/09/2016 (unaudited)	30/09/2017 (unaudited)	30/09/2016 (unaudited)	31/03/2017 (AUDITED)
I	Revenue from operations	579.88	283.58	594.56	863.46	797.90	1423.85
II	Other income	29.99	2.48	5.17	32.47	10.30	26.66
III	Total Income (I + II)	609.87	286.06	599.73	895.93	808.20	1450.51
IV	Expenses:						
	Cost of materials consumed	372.34	187.41	354.73	559.75	495.13	775.82
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	44.43	-31.11	-30.30	13.32	-73.73	-24.67
	Excise duty on sale of goods	0.00	21.94	52.33	21.94	68.84	123.20
	Employee benefits expense	47.45	40.65	52.31	88.10	92.94	171.59
	Finance costs	16.71	16.58	17.60	33.29	33.92	75.22
	Depreciation and amortization expense	7.40	7.60	6.50	15.00	14.00	30.41
	Other expenses	66.64	40.43	91.38	107.07	145.96	271.81
	Total expenses (IV)	554.97	283.50	544.55	838.47	777.06	1423.38
V	Profit/(loss) before exceptional items and tax (III - IV)	54.90	2.56	55.18	57.46	31.14	27.13
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V - VI)	54.90	2.56	55.18	57.46	31.14	27.13
VIII	Tax expense:						
	(1) Current tax	10.46	0.49	5.93	10.95	5.93	4.01
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.13
IX	Profit (Loss) for the period (VII-VIII)	44.44	2.07	49.25	46.51	25.21	22.99
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)	44.44	2.07	49.25	46.51	25.21	22.99
XII	Paid-up Equity Share capital	640.81	640.81	640.81	640.81	640.81	640.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	466.08	466.08	466.03	466.08	466.03	466.08
XIV	Earnings per equity share:						
	(1) Basic	0.69	0.03	0.77	0.73	0.39	0.36
	(2) Diluted	0.69	0.03	0.77	0.73	0.39	0.36

FOR AND ON BEHALF OF THE BOARD

PLACE : BHOPAL
DATE: 11-11-2017

DHIRENDRA DUBEY
WHOLE TIME DIRECTOR



Standalone Statement of Assets and Liabilities for the Year Ended 30-09-2017

Particulars	STANDALONE	
	As at 30/09/2017 Unaudited	As at 31/03/2017 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	218.22	227.33
(b) Capital work-in-progress	10.00	5.00
(c) Investment Property	30.91	30.91
(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	59.85	59.85
(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
Current assets		
(a) Inventories	320.30	328.87
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	1394.62	1320.98
(iii) Cash and cash equivalents	11.85	10.76
(iv) Bank balances other than(iii) above	46.00	31.88
(v) Loans	0.00	73.96
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other current assets	342.16	340.02
Total Assets	2433.91	2429.56
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	638.10	638.10
(b) Other Equity	512.59	466.08
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	327.26	261.75
(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)	67.54	67.54
(d) Other non-current liabilities	0.00	0.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	484.91	533.34
(ii) Trade payables	351.42	410.53
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00
(b) Other current liabilities	42.04	47.22
(c) Provisions	0.00	0.00
(d) Current Tax Liabilities (Net)	10.05	5.00
Total Equity and Liabilities	2433.91	2429.56

NOTES ON STANDALONE FINANCIAL RESULTS FOR THE QUARTER /HALF YEAR ENDED 30TH
SEPTEMBER 2017

1. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11th November 2017. 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 Companies (Indian Accounting Standards) Rules, 2015.
4. According to the requirement of Ind AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 revenue for the corresponding previous quarters ended 30 June, 2017 and 30 September, 2016 and for the six months ended September 30, 2016 and year ended 31 March, 2017 were and are reported inclusive of Excise Duty.
The Government of India has implemented Goods and Service Tax (GST) from July 01, 2017 replacing Excise Duty, Service Tax and various other indirect taxes. As per Ind AS 18, the revenue for the quarter ended September 30, 2017 is reported net of GST. Had the previously reported revenues were shown net of excise duty, comparative revenue of the Company would have been as follows:

STANDALONE

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2017	30-06-17	30-09-2016	30-09-2017	30-09-2016	31-03-2017
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Net Revenue from operations	579.88	261.64	542.23	841.52	729.06	1300.65

5. Other Income of M/s KILPEST INDIA LIMITED includes interim dividend of Rs 20.95 Lacs (Rupees Twenty Lakh Ninety Five Thousand) received from its subsidiary company i.e. M/s 3B BlackBio Biotech India Limited.
6. The above results have been subjected to "Limited Review" by the Statutory Auditors of the Company.
7. Consequent to the issuance of "Guidance Note on Division II – Ind AS Schedule III to the Companies Act, 2013", certain items of financial results have been regrouped/reclassified.
8. All the figures of financials have been rounded off to nearest lakhs rupees.

FOR AND ON BEHALF OF THE BOARD

PLACE: BHOPAL
DATE: 11/11/2017

DHIRENDRA DUBEY
WHOLE TIME DIRECTOR





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

Limited Review Report on Quarterly & Half Year Ended Standalone Financial Results

To the Board of Directors of Kilpest India Limited

We have reviewed the accompanying statement of un-audited standalone financial results of **M/s Kilpest India Ltd, 7-C Industrial Area, Govindpura, Bhopal** for the quarter and six months ended 30th September 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these standalone financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The unaudited standalone financial results for the corresponding quarter and six months ended 30 September 2016 and the audited financial results for the year ended 31 March 2017 included in the statement, were reviewed /audited by the predecessor auditors, whose limited review report dated 11 November 2016 and audit report dated 29 May 2017 expressed an unmodified opinion on those unaudited / audited financial results.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the Indian Accounting Standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting policies and practices has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhopal
Date: 11/11/2017

For BAHETI & CO.
Chartered Accountants

(DEEPAK BAHETI)
Partner



Membership No: 075063

Statement of Consolidated unaudited Result for the Quarter ended 30-09-2017

S.No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2017 (unaudited)	30/06/2017 (unaudited)	30/09/2016 (unaudited)	30/09/2017 (unaudited)	30/09/2016 (unaudited)	31/03/2017 (AUDITED)
I	Revenue from operations	786.80	441.60	665.38	1228.40	946.10	1752.69
II	Other income	29.99	2.48	5.33	32.47	10.46	26.87
III	Total Income (I + II)	816.79	444.08	670.71	1260.87	956.56	1779.56
IV	Expenses:						
	Cost of materials consumed	409.96	239.76	371.79	649.72	537.31	862.62
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	44.55	-31.11	-31.75	13.44	-83.16	-24.67
	Excise duty on sale of goods	0.00	21.94	52.33	21.94	68.84	136.36
	Employee benefits expense	61.45	50.32	60.06	111.77	105.60	201.98
	Finance costs	27.14	18.80	22.29	45.94	42.92	98.40
	Depreciation and amortization expense	11.10	11.30	10.08	22.40	21.15	45.24
	Other expenses	87.34	50.83	98.72	138.17	160.13	319.94
	Total expenses (IV)	641.54	361.84	583.52	1003.38	852.79	1639.87
	Profit/(loss) before exceptional items and tax (III - IV)	175.25	82.24	87.19	257.49	103.77	139.69
V	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VI	Profit before tax (V - VI)	175.25	82.24	87.19	257.49	103.77	139.69
VII	Tax expense:						
	(1) Current tax	42.29	15.67	15.82	57.96	28.37	25.86
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.65
IX	Profit (Loss) for the period (VII-VIII)	132.96	66.57	71.37	199.53	75.40	113.18
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)	132.96	66.57	71.37	199.53	75.40	113.18
XII	Paid-up Equity Share capital	640.81	640.81	640.81	640.81	640.81	640.81
XIII	Reserve excluding Revaluation Reserves as per balance sheet of previous year	482.88	482.88	403.97	482.88	403.97	482.88
XIV	Earnings per equity share:						
	(1) Basic	2.07	1.04	1.11	3.11	1.18	1.77
	(2) Diluted	2.07	1.04	1.11	3.11	1.18	1.77

FOR AND ON BEHALF OF THE BOARD

PLACE : BHOPAL
DATE: 11-11-2017DHIRENDRA DUBEY
WHOLE TIME DIRECTOR

Consolidated Statement of Assets and Liabilities for the Year Ended 30-09-2017

Particulars	CONSOLIDATED	
	As at 30/09/2017	As at 31/03/2017
ASSETS		
Non-current assets	Unaudited	Audited
(a) Property, Plant and Equipment	236.25	246.46
(b) Capital work-in-progress	10.00	5.00
(c) Investment Property	30.91	30.91
(d) Goodwill	0.00	0.00
(e) Other Intangible assets	45.04	50.32
(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	0.00	0.00
(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
Current assets		
(a) Inventories	392.35	400.75
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	1574.65	1422.92
(iii) Cash and cash equivalents	11.96	10.93
(iv) Bank balances other than (iii) above	46.42	31.99
(v) Loans	0.00	17.40
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other current assets	343.97	348.36
Total Assets	2691.55	2565.04
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	638.10	638.10
(b) Other Equity	664.17	486.60
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	354.37	293.89
(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)	68.12	68.12
(d) Other non-current liabilities	0.00	0.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	522.03	575.00
(ii) Trade payables	369.12	427.58
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00
(b) Other current liabilities	45.59	50.75
(c) Provisions	0.00	0.00
(d) Current Tax Liabilities (Net)	30.05	25.00
Total Equity and Liabilities	2691.55	2565.04



**NOTES ON CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /HALF YEAR ENDED 30TH
SEPTEMBER 2017**

1. The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11th November 2017. 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 Companies (Indian Accounting Standards) Rules, 2015.
4. According to the requirement of Ind AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 revenue for the corresponding previous quarters ended 30 June, 2017 and 30 September, 2016 and for the six months ended September 30, 2016 and year ended 31 March, 2017 were and are reported inclusive of Excise Duty.

The Government of India has implemented Goods and Service Tax (GST) from July 01, 2017 replacing Excise Duty, Service Tax and various other indirect taxes. As per Ind AS 18, the revenue for the quarter ended September 30, 2017 is reported net of GST. Had the previously reported revenues were shown net of excise duty, comparative revenue of the Company would have been as follows:

CONSOLIDATED

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2017	30-06-17	30-09-2016	30-09-2017	30-09-2016	31-03-2017
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Net Revenue from operations	786.80	419.66	613.05	1206.46	877.26	1616.33

5. The Company has two identified Reportable Business Segments namely Agrochemical and Molecular Diagnostic Kits (Health Care Sector)
6. Other Income of M/s KILPEST INDIA LIMITED includes interim dividend of Rs 20.95 Lacs (Rupees Twenty Lakh Ninety Five Thousand) received from its subsidiary company i.e. M/s 3B BlackBio Biotech India Limited.
7. The summarized figures for M/s KILPEST INDIA LIMITED as a standalone entity are:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2017	30-06-17	30-09-2016	30-09-2017	30-09-2016	31-03-2017
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income (Rs Lakhs)	609.87	286.06	599.73	895.93	808.20	1450.51
Profit Before Tax (Rs Lakhs)	54.90	2.56	55.18	57.46	31.14	27.13
Profit After Tax (Rs)	44.44	2.07	49.25	46.51	25.21	22.99



Lakhs)						
Earnings Per Share (Rs)	0.69	0.03	0.77	0.73	0.39	0.36

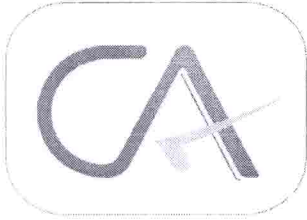
8. M/s 3B BlackBio Biotech India Limited, subsidiary Company, second quarter sales includes sales of seasonal flu kit, worth Rs 70 lakhs, which might not recur in next quarter being seasonal in nature.
9. The above results have been subjected to "Limited Review" by the Statutory Auditors of the Company.
10. Consequent to the issuance of " Guidance Note on Division II – Ind AS Schedule III to the Companies Act, 2013, certain items of financial results have been regrouped/reclassified.
11. Molecular Diagnostic Kits Business has scaled up very well.
12. All the figures of financials have been rounded off to nearest lakhs rupees.

FOR AND ON BEHALF OF THE BOARD

PLACE: BHOPAL
DATE: 11/11/2017

DHIRENDRA DUBEY
WHOLE TIME DIRECTOR





BAHETI & CO.

CHARTERED ACCOUNTANTS

24, M.P. NAGAR ZONE II

BHOPAL 462011

2763141,4251535

Limited Review Report on Quarterly & Half Year Ended Consolidated Financial Results

To the Board of Directors of Kilpest India Limited

We have reviewed the accompanying statement of un-audited consolidated financial results of **M/s Kilpest India Ltd, 7-C Industrial Area, Govindpura, Bhopal** for the quarter and six months ended 30th September 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The unaudited consolidated financial results for the corresponding quarter and six months ended 30 September 2016 and the audited financial results for the year ended 31 March 2017 included in the statement, were reviewed /audited by the predecessor auditors, whose limited review report dated 11 November 2016 and audit report dated 29 May 2017 expressed an unmodified opinion on those unaudited / audited financial results.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the Indian Accounting Standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting policies and practices has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhopal

Date: 11/11/2017

For BAHETI & CO.
Chartered Accountants


(DEEPAK BAHETI)



Partner
Membership No: 075063

KILPEST INDIA LIMITED

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

CIN:L24211MP1972PLC001131 (Rs in lakhs)

CONSOLIDATED SEGMENTWISE

REVENUE AND RESULTS

S.No	Particulars	Quarter ended 30-09-2017 Unaudited	Quarter ended 30-06-2017 Unaudited	Quarter ended 30-09-2016 Unaudited	Half Year ended 30-09-2017 Unaudited	Half Year ended 30-09-2016 Unaudited	Year ended 31-03-2017 Audited
1	Segment Revenue						
	(a)Agrochemicals	579.88	283.58	594.56	863.46	797.90	1423.85
	(b) Diagnostic kits	206.92	158.02	70.82	364.94	148.20	328.84
	Total income from operations (net)	786.80	441.60	665.38	1228.40	946.10	1752.69
2	Segment Results						
	(a)Agrochemicals	71.61	19.14	72.78	90.75	65.06	102.35
	(b) Diagnostic kits	130.78	81.90	36.70	212.68	81.63	135.74
	Total Segment Profit before Interest and Tax	202.39	101.04	109.48	303.43	146.69	238.09
	Less : Interest Expense						
	(a)Agrochemicals	16.71	16.58	17.60	33.29	33.92	75.22
	(b) Diagnostic kits	10.43	2.22	4.69	12.65	9.00	23.18
	Profit before Tax	175.25	82.24	87.19	257.49	103.77	139.69
3	Segment Assets						
	(a)Agrochemicals	2433.11	2305.21	2379.22	2433.11	2379.22	2313.14
	(b) Diagnostic kits	352.58	316.40	207.69	352.58	207.69	251.90
	Total Segment Assets	2785.69	2621.61	2586.91	2785.69	2586.91	2565.04
4	Segment Liabilities						
	(a)Agrochemicals	1283.22	1315.00	1401.54	1283.22	1401.54	1325.38
	(b) Diagnostic kits	141.15	114.98	67.90	141.15	67.90	114.98
	Total Segment Liabilities	1424.37	1429.98	1469.44	1424.37	1469.44	1440.36