



AGRIBIO SPIRITS™

Date: May 30, 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
(Scrip Code: BSE-539546)

Subject: Outcome of the Board Meeting held on Saturday, May 30, 2026 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir / Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on Saturday, May 30, 2026 at the corporate office of the company situated at 302, Signature Elite, J7, Govind Marg, Narayan Singh Circle, Jaipur-302004 (Raj.) inter alia, transacted the following businesses:

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended on March 31, 2026 along with Statement of Assets and Liabilities as on March 31, 2026 and the statement of Cash Flow for the year ended on March 31, 2026 and took on record Auditors Report thereon (copy is enclosed herewith).

The Declaration regarding the Auditor's Report with unmodified opinion, signed by Mr. Gaurav Somani, Chief financial officer of the company pursuant to Regulation 33(3) (d) of the Listing Regulations, is also enclosed.

2. Recommended to the shareholders of the Company for final dividend of Rs. 0.30/- (i.e. 3%) per Equity Share of Rs. 10/- each for the financial year ended on March 31, 2026.

The Board Meeting commenced at 04:30 P.M. and concluded at 05:20 P.M.

Also, pursuant to the Company's Code of Conduct for Prevention of Insider Trading and the SEBI (Prohibition of Insider Trading) Regulations, 2015, 'Trading Window' for all Directors, Promoters, Connected Persons, Designated Persons and their immediate relatives of the Company, for trading in the shares of the Company shall be open after 48 hours of declaration of financial results for the quarter and financial year ended on March 31, 2026.

The Financial Results shall also be made available on the website of the Company at <https://www.agribiospirits.co.in/>

You are requested to kindly take the same on record.

Thanking you,

Yours Faithfully,
For Agribio Spirits Limited
(Formerly known as Beekay Nirvat Limited)

Ratan Singh
(Managing Director)
DIN: 06818520

Encl: As Above

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRVAT LIMITED)

REGD. OFFICE – 111, SIGNATURE TOWER
DC-2 LAL KOTHI SCHEME, TONK ROAD
JAIPUR – 302015

CORP. OFFICE – 302, SIGNATURE ELITE
J7 GOVIND MARG, NARAYAN SINGH CIRCLE
JAIPUR – 302004

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CIN: L11010RJ1975PLC045573



R P KHANDLWAL & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**TO THE BOARD OF DIRECTORS
AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Quarterly and Year to Date Standalone financial results of **Agribio Spirits Limited (Formerly Known As Beekay Niryat Limited)** ("the company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement") 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 these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the **quarter ended March 31, 2026** as well as the year to date results for the **period from April 01, 2025 to March 31, 2026**.

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 Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 financial results under the provisions of the Companies Act, 2013 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.



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Central Spine, Vidhyadhar Nagar, Jaipur-302039

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 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 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 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 on the effectiveness of the company's internal control.
- ✓ 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, we are of the opinion that the company are able to continue as a going concern. Our conclusions are based on the audit evidence obtained up-to-date of our Auditor's Report. However, future events or conditions may cause the company and its associate's entities to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statements may be influence, we consider materiality and qualitative factors in (i.) planning the scope of our audit work and in evaluating the results of our work and (ii.) to evaluate the effect of any identified misstatements in the financial statements.

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 Matter

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year-to-date figures upto the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For R P Khandelwal & Associates,
Chartered Accountants,
FRN 001795C**

C. Bengani



**CA Chhavi Bengani
Partner**

Membership No. 414142

UDIN No: 26414142EPMUDY1857

Place: Jaipur

Date: 30/05/2026

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

CIN: L11010RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, Lalkothi Scheme, Tonk Road, Jaipur- 302015 (Raj)
Corp. Office: 302, Signature Elite, J7, Govind Marg, Narayan Singh Circle, Jaipur- 302004 (Raj)
Ph. No. : 0141-4006454; Email: info@abil.co.in



STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 MARCH, 2026

| S. No. | Particulars | Rs. In Lacs | | | | |
|-------------|--|-----------------------|-------------------------|----------------------|-----------------------|-----------------------|
| | | Quarter Ended | | | Year Ended | |
| | | 31.03.2026 Audited | 30.12.2025 Unaudited | 31.3.2025 Audited | 31.03.2026 Audited | 31.03.2025 Audited |
| I | Income | | | | | |
| | Revenue from Operations | 1,294.92 | 782.98 | 471.22 | 4,499.75 | 1,818.98 |
| | Other Income | 53.57 | 67.91 | 111.89 | 243.55 | 263.19 |
| | Total Income | 1,348.49 | 850.89 | 583.11 | 4,743.30 | 2,082.17 |
| II | Expenses: | | | | | |
| a. | Cost of Materials Consumed | | | | | - |
| b. | Purchases of Stock-in-Trade | 1,289.78 | 780.29 | 466.25 | 4475.56 | 1,797.46 |
| c. | Change in inventories of Finished goods/ work in progress & Stock in Trade | | | | | |
| d. | Employee benefits expenses | 0.62 | 0.61 | 0.80 | 2.62 | 4.49 |
| e. | Finance Cost | 9.87 | 8.51 | 1.09 | 28.35 | 18.34 |
| f. | Depreciation & Amortisation Expense | 1.82 | 1.85 | 2.21 | 6.17 | 8.97 |
| g. | Other Expenses | 7.85 | 21.69 | 68.20 | 59.3 | 97.65 |
| | Total Expenses | 1,309.94 | 812.95 | 538.55 | 4,572.00 | 1,926.91 |
| III | Profit / (Loss) before exceptional and tax (I-II) | 38.55 | 37.94 | 44.56 | 171.30 | 155.26 |
| IV | Exceptional items | | | | | |
| V | Profit / (Loss) before tax (III-IV) | 38.55 | 37.94 | 44.56 | 171.30 | 155.26 |
| VI | Tax expense: | | | | | |
| | (1) Current Tax | 9.71 | 9.55 | 11.98 | 42.62 | 39.85 |
| | (2) Income Tax for Earlier Year | | | | 3.76 | |
| | (2) Deferred Tax | 0.44 | - | 0.95 | 0.44 | 0.95 |
| VII | Profit / (Loss) after tax (V-VI) | 28.40 | 28.39 | 31.63 | 124.48 | 114.46 |
| VIII | Other Comprehensive Income | | | | | |
| | A (i) Items that will not be reclassified to profit or loss (net of tax) | - | - | - | 264.73 | 59.43 |
| | B (i) Items that will be reclassified to profit or loss (net of tax) | - | - | - | - | - |
| | Total Comprehensive Income | - | - | - | 264.73 | 59.43 |
| IX | Total Comprehensive Income for the period(VII+ VIII) | 28.40 | 28.39 | 31.63 | 389.21 | 173.89 |
| X | Paid-Up Equity Share Capital (Face Value Rs. 10/- each) | 1088.42 | 1088.42 | 1030.92 | 1088.42 | 1030.92 |
| XI | Earning per Share (Basic/Diluted) in INR | | | | | |
| | a) Basic | 0.26 | 0.26 | 0.32 | 1.14 | 1.11 |
| | b) Diluted | 0.26 | 0.26 | 0.29 | 1.14 | 1.11 |



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Notes to the Statements of Standalone financial Results for the year ended 31 March, 2026

- 1 The above Standalone Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 May, 2026. Further, the audit of the Standalone Financial Results for the year ended 31 March 2026, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, has been carried out by the Statutory Auditors of the Company.
- 2 The Board of Director of Holding company has recommended final dividend of Rs. 0.30 (i.e. 3%) per Equity Shares of Rs. 10/- each aggregating to Rs. 32.65 Lakhs.
- 3 These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India. These results are also in compliance with the presentation and disclosure requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- 5 The Board of Directors of the Companies, at their meeting held on 31st December 2024, approved the Scheme of Merger by Absorption of Agribiotech Industries Limited ("ABIL" or the "Transferor Company") with Agribio Spirits Limited ("ASL" or the "Transferee Company") and their respective shareholders, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The Scheme shall become effective upon receipt of all requisite statutory and regulatory approvals. Further, the Company has received the Observation Letter from the Stock Exchange on 17.02.2026, and the Scheme is presently pending for approval before the National Company Law Tribunal ("NCLT").
- 6 The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.
- 7 The above results are also available on Holding Companies website <https://www.agribiospirits.co.in/> and financial results under corporate section of www.bseindia.com

For Agribio Spirits Limited
(Formerly known as Beekay Niryat Limited)



Ratan Singh

Ratan Singh
Managing Director
DIN : 06818520

Place : Jaipur
Date : 30 May, 2026

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)



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AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2026

(Amount in Lakhs)

| Particulars | As at | As at |
|--|-----------------|-----------------|
| | March 31, 2026 | March 31, 2025 |
| | (Audited) | (Audited) |
| ASSETS | | |
| Non-Current Assets | | |
| a. Property, Plant and Equipment | 15.05 | 21.22 |
| b. Capital Work in Progress | 250.87 | 232.10 |
| c. Financial Assets | | |
| (i) Investments | 5818.72 | 4,270.89 |
| (ii) Loans | - | - |
| (ii) Others | - | - |
| d. Deferred Tax Assets | - | - |
| e. Other Non-Current Assets | 8.65 | 8.65 |
| TOTAL NON-CURRENT ASSETS | 6,093.29 | 4,532.86 |
| Current Assets | | |
| a. Inventories | | - |
| b. Financial Assets | | |
| (i) Trade receivables | 77.54 | 176.19 |
| (ii) Cash and cash equivalents | 69.43 | 46.43 |
| (iii) Bank balance other than (ii) above | | - |
| (iv) Loans | 2361.74 | 1,821.41 |
| (v) Others (Deposits) | | - |
| (vi) Investemnt | | - |
| c. Advance Recoverable in Cash or Kind | | - |
| d. Current Tax Assets (Net) | | 13.70 |
| e. Other Current Assets | 34.82 | 27.87 |
| TOTAL CURRENT ASSETS | 2,543.53 | 2,085.60 |
| TOTAL ASSETS | 8,636.82 | 6,618.46 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| a. Equity Share Capital | 1,088.42 | 1,030.92 |
| b. Other Equity | 5,805.11 | 5,280.67 |
| TOTAL EQUITY | 6,893.53 | 6,311.60 |
| Liabilities | | |
| Non Current Liabilities | | |
| a. Financial Liabilities | | |
| (i) Borrowings | 1508.29 | 186.59 |
| b. Provisions | | - |
| c. Deferred Tax Liabilities (Net) | 2.63 | 2.19 |
| TOTAL NON-CURRENT LIABILITIES | 1,510.92 | 188.78 |
| Current Liabilities | | |
| a. Financial liabilities | | |
| (i) Borrowings | | |
| (ii) Trade payables | 207.03 | 59.14 |
| (iii) Other financial liabilities | 2.39 | 19.08 |
| b. Other Current liabilities | | - |
| c. Provisions | | - |
| d. Current Tax Liability (Net) | 22.95 | 39.86 |
| TOTAL CURRENT LIABILITIES | 232.37 | 118.08 |
| TOTAL EQUITY AND LIABILITIES | 8,636.82 | 6,618.46 |

For Agribio Spirits Limited
(Formerly known as Beekay Niryat Limited)

Place : Jaipur

Date : May 30, 2026



Ratansingh
Ratan Singh
DIN : 06818520

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)



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Audited Cash Flow Statement For the Year Ended 31st March, 2026

(Amount in Lakhs)

| Particulars | 31.03.2026 | 31.03.2025 |
|---|------------------|------------------|
| Cash Flow from Operating Activities | | |
| Net Profit before tax and extraordinary Items | 171.30 | 155.25 |
| Adjustments for: | | |
| Interest Income | -131.92 | -74.67 |
| Dividend Income | - | - |
| Loss on sale of Mutual Fund | - | - |
| Profit from Sale of Investments | -6.93 | - |
| Loss on Sale of Fixed Assets | - | - |
| Depreciation | 6.17 | 8.97 |
| Interest and Bank Charges | 28.35 | 18.34 |
| Operating profit before working capital changes | 66.98 | 107.90 |
| Adjustments for Working Capital Changes: | | |
| Decrease (Increase) in Loans & Advances | -540.33 | -922.21 |
| Decrease (Increase) in Trade Receivables | 98.64 | -62.46 |
| Decrease (Increase) Non Current Assets | -5.98 | 134.34 |
| OTHER CURRENT ASSETS | -6.94 | 291.82 |
| Increase (Decrease) in Other Current Liabilities | -9.19 | 17.77 |
| Increase (Decrease) in Trade Payables | 143.16 | -721.04 |
| Cash Generated from operations | -253.65 | -1,153.88 |
| Taxes Paid During the Year | -39.30 | -43.87 |
| Net Cash From Operating Activities | -292.95 | -1,197.75 |
| Cash Flow From Investing Activities: | | |
| Net (Purchase) / Sale of Investments | -1,283.10 | 34.53 |
| Dividend Paid | -27.21 | -15.37 |
| Net (Purchase) / Sale of Fixed Assets | -18.77 | -223.13 |
| Interest Income | 131.92 | 74.67 |
| Net Cash from Investing Activities | -1,197.16 | -129.30 |
| Cash Flow From Financing Activities | | |
| Proceeds From Non Current Borrowings | 219.76 | 1,412.07 |
| Borrowings | 1,321.70 | -51.77 |
| Finance Cost | -28.35 | -18.34 |
| Net Cash used in Financing Activities | 1,513.11 | 1,341.96 |
| Net Increase (Decrease) in Cash & Cash Equivalents (A- | 23.00 | 14.91 |
| Opening Balance of Cash & Cash Equivalents | 46.43 | 31.52 |
| Closing Balance of Cash & Cash Equivalents | 69.43 | 46.43 |

For Agribio Spirits Limited
(Formerly known as Beekay Niryat Limited)

Ratan Singh

Ratan Singh
DIN : 06818520

Place : Jaipur
Date :30 May,2026





Independent Auditors' Report on Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

TO THE BOARD OF DIRECTORS OF AGRIBIO SPIRITS LIMITED (FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

Opinion

We have audited the accompanying Quarterly and Year to date Consolidated Financial Results of **Agribio Spirits Limited (Formerly Known As Beekay Niryat Limited)** ("the Company") and its associates for the **quarter ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026 ("the Statement")**, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the 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 the Standalone separate unaudited financial statements/financial information of the subsidiary and of its associate company as referred to in paragraph "**other matters**" section below, the Statement:

- includes the annual financial results of the entities listed in Annexure 1;
- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net profit after tax and other comprehensive income/ loss and other financial information of the Group for the quarter ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 consolidated financial results under the provisions of the Companies Act, 2013 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



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rpkassociates@live.com

402, Venkateshwar Tower, Near Cine Star,
Central Spine, Vidhyadhar Nagar, Jaipur-302039



Management's and Board of Director's Responsibilities for the Statement

The Statements has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statements that give true and fair view of the net profit and other comprehensive income/loss of the Company and other financial information in accordance with the accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

The Holding company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the statement. Further, in terms of the provisions of the Act the respective board of directors of companies included the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statements, the respective managements and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of are also responsible for overseeing the financial reporting process the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statements as a whole is 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 this Statement

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 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 on the effectiveness of the company's internal control.
- ✓ 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, we are of the opinion that the company are able to continue as a going concern. Our conclusions are based on the audit evidence obtained up-to-date of our Auditor's Report. However, future events or conditions may cause the company and its associates entities to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- ✓ Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within its associates to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding among other matters 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/CMD1/44/2019 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 unaudited financial information of one subsidiary and one associate which have not been audited by us. The Financial Information of Subsidiary are total Assets Rs. 936.70 Lacs as at March 31, 2026, share of total net profit/(loss) after tax of Rs. -13.31 Lacs for the quarter and Net Profit Rs. 13.31 Lacs, for the year ended March 31, 2026 respectively from the date of acquisition. These financial information have been furnished to us by the Holding Company's management. Also the consolidated Financial Results include the Unaudited Financial Statements of **M/s Agribiotech Industries Limited**, associates entities, whose Financial Results reflect Group's share of Total Assets Rs. 4594.82 Lacs as at March 31, 2026, Group's share of total net profit/(loss) after tax for the quarter Rs 34.48 lacs and Net Profit Rs. 250.95 Lacs, for the year ended March 31, 2026 respectively. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these aforesaid entities are based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Statements are not material to the Group.

Our opinion is not modified in this matter with respect to our reliance on the financial information certified by the Board of Directors.

The statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figure between the audited consolidated figures in respect of full financial year ended March 31, 2026 and the published unaudited year-to-date figures upto the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For R P Khandelwal & Associates
Chartered Accountants
FRN 001795C



CA Chhavi Bengani
Partner
Membership No. 414142
UDIN No. 26414142ASTVKV4226
Place: Jaipur
Date: 30/05/2026

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Annexure 1

List of Entities included in the statements:

Name of Holding Company

- Agribio Spirits Limited

Name of Subsidiary Company (wholly owned)

- Solkit Distillery and Brewery Private Limited (From 15th September 2025)

Name of Associate Company

- Agribiotech Industries Limited



AGRIBIO SPIRITS LIMITED (FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

CIN: L11010RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, Lalkothi Scheme, Tonk Road, Jaipur- 302015 (Raj)

Copr. Office: 302, Signature Elite, J7, Govind Marg, Narayan Singh Circle, Jaipur-302004 (Raj)

Ph. No. : 0141-4006454; Email: info@abil.co.in



CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST MARCH, 2026

| S. No. | Particulars | Rs. In Lacs | | | | |
|--------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Quarter Ended | | | Year Ended | |
| | | 31.3.2026 | 31.12.2025 | 31.3.2025 | 31.03.2026 | 31.03.2025 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Income | | | | | |
| | Revenue from Operations | 1,294.92 | 782.98 | 471.22 | 4,499.75 | 1,818.98 |
| | Other Income | 57.64 | 67.91 | 111.89 | 247.62 | 263.19 |
| | Total Income | 1,352.56 | 850.89 | 583.11 | 4,747.37 | 2,082.17 |
| II | Expenses: | | | | | |
| a. | Cost of Materials Consumed | 2.12 | - | - | 2.12 | - |
| b. | Purchases of Stock-in-Trade | 1,289.78 | 780.29 | 466.25 | 4,475.56 | 1,797.46 |
| c. | Changes in inventories of Finished goods/work in progress & Stock in Trade | | | - | | - |
| d. | Employee benefits expenses | 0.56 | 0.61 | 0.80 | 2.56 | 4.49 |
| e. | Finance Cost | 10.35 | 8.51 | 1.09 | 28.83 | 18.34 |
| f. | Depreciation & Amortisation Expense | 9.52 | 1.85 | 2.21 | 13.87 | 8.97 |
| g. | Other Expenses | 14.99 | 21.69 | 68.20 | 66.44 | 97.65 |
| | Total Expenses | 1,327.32 | 812.95 | 538.55 | 4,589.38 | 1,926.91 |
| III | Profit / (Loss) before exceptional and tax (I-II) | 25.24 | 37.94 | 44.56 | 157.99 | 155.26 |
| IV | Share of Profit (Loss) in associate | 34.48 | 81.27 | 33.90 | 250.95 | 251.84 |
| V | Profit / (Loss) before tax (III-IV) | 59.72 | 119.21 | 78.46 | 408.94 | 407.10 |
| VI | Tax expense: | | | | | |
| | (1) Current Tax | 9.71 | 9.55 | 11.98 | 42.62 | 39.86 |
| | (2) Income Tax For Earlier Years | | | | 3.76 | |
| | (2) Defferred Tax | -40.16 | - | 0.95 | -40.16 | 0.95 |
| VII | Profit / (Loss) after tax (V-VI) | 90.17 | 109.66 | 65.53 | 402.72 | 366.29 |
| VIII | Other Comprehensive Income | | | | | |
| | A (i) Items that will not be reclassified to profit or loss (net of tax) | - | - | | 264.73 | 59.44 |
| | B (i) Items that will be reclassified to profit or loss (net of tax) | - | - | | | |
| | Total Comprehensive Income | - | - | - | 264.73 | 59.44 |
| IX | Total Comprehensive Income for the period(VII+ VIII) | 90.17 | 109.66 | 65.53 | 667.45 | 425.73 |
| X | Paid-Up Equity Share Capital (Face Value Rs. 10/- each) | 1,088.42 | 1,088.20 | 1,030.92 | 1,088.42 | 1,030.92 |
| XI | Earning per Share (Basic/Diluted) in INR | | | | | |
| | a) Basic | 0.83 | 1.01 | 0.66 | 3.70 | 3.55 |
| | b) Diluted | 0.83 | 1.01 | 0.60 | 3.70 | 3.55 |



AGRIBIO SPIRITS LIMITED (FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

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Notes to the statements of Consolidated Financial Results for the year ended March 31, 2026:

- 1 The above Consolidated financial results were reviewed by Audit Committee and approved by the Board of Directors of Holding Company in their respective meeting held on 30 May, 2026. Further the audit of consolidated financial results for the year ended March 31, 2026 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended time to time, has been carried out by the statutory auditor of the Holding company.
- 2 These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India. These results are also in compliance with the presentation and disclosure requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Board of Director of Holding company has recommended final dividend of Rs. 0.30 (i.e. 3%) per Equity Shares of Rs. 10/- each aggregating to Rs. 32.65 Lakhs.
- 4 The Board of Directors of the Companies, at their meeting held on 31st December 2024, approved the Scheme of Merger by Absorption of Agribiotech Industries Limited ("ABIL" or the "Transferor Company") with Agribio Spirits Limited ("ASL" or the "Transferee Company") and their respective shareholders, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The Scheme shall become effective upon receipt of all requisite statutory and regulatory approvals. Further, the Company has received the Observation Letter from the Stock Exchange on 17.02.2026, and the Scheme is presently pending for approval before the National Company Law Tribunal, Jaipur ("NCLT").
- 5 During the year, the Company acquired 100% equity stake in Solkit Distillery and Brewery Private Limited ("SDBPL"). Pursuant to the acquisition and in accordance with the terms of the Share Purchase Agreement, SDBPL became a wholly owned subsidiary of the Company with effect from 15.09.2025.
The Company also has one associate concern in which it holds 29.76% stake. The share of profit of the associate has been considered in the above financial results.
- 6 The figures for the previous period/year have been regrouped and/or reclassified, wherever necessary, to make them comparable with those of the current period/year. The impact of such regrouping/reclassification is not material to the consolidated financial results.
- 7 The above results are also available on Holding Companies website <https://www.agribiospirits.co.in/> and financial results under corporate section of www.bseindia.com

For Agribio Spirits Limited

(Formerly known as Beekay Niryat Limited)

Place : Jaipur
Date : May 30,2026



Ratan Singh
(Managing Director)
DIN: 06818520

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)
CIN: L11010RJ1975PLC045573



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Ph. No. : 0141-4006454; Email: info@abil.co.in

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2026

(Amount in Lakhs)

| Particulars | As at | |
|--|-----------------------------|-----------------------------|
| | March 31, 2026 (Audited) | March 31, 2025 (Audited) |
| ASSETS | | |
| Non-Current Assets | | |
| a. Property, Plant and Equipment | 130.64 | 21.22 |
| b. Capital Work in Progress | 386.85 | 232.10 |
| c. Pre operative Expenses | 23.96 | |
| d. Investment In Subsidiary | 38.47 | 4,270.89 |
| Investment In Associates | 4594.82 | |
| Good will | 1184.84 | |
| Financial Assets: | | |
| e. (i) Investments | 191.83 | - |
| f. Other Non Current Assets | 9.19 | 8.65 |
| g. Income Tax Assets | | 13.70 |
| h. Deferred Tax Assets | 77.25 | |
| TOTAL NON-CURRENT ASSETS | 6,637.87 | 4,546.56 |
| Current Assets | | |
| a. Inventories | | - |
| b. Financial Assets | | - |
| (i) Trade receivables | 77.54 | 176.19 |
| (ii) Cash and cash equivalents | 93.57 | 46.43 |
| (iii) Loans | 1,900.55 | 1,821.41 |
| c. Advance Recoverable in Cash or Kind | 523.30 | - |
| d. Other Current Assets | 68.11 | 27.87 |
| TOTAL CURRENT ASSETS | 2,663.08 | 2,071.90 |
| TOTAL ASSETS | 9,300.95 | 6,618.46 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| a. Equity Share Capital | 1,088.42 | 1,030.92 |
| b. Other Equity | 6,094.63 | 5,280.67 |
| TOTAL EQUITY | 7,183.05 | 6,311.59 |
| Liabilities | | |
| Non Current Liabilities | | |
| a. Financial Liabilities | | |
| (i) Borrowings | 1,836.79 | 186.59 |
| b. Deffered tax Liabilites (Net) | - | 2.19 |
| TOTAL NON-CURRENT LIABILITIES | 1,836.79 | 188.78 |
| Current Liabilities | 1,836.79 | 188.78 |
| a. Financial liabilities | | |
| (i) Borrowings | | - |
| (ii) Trade payables | 207.03 | 59.14 |
| (iii) Other financial liabilities | 51.13 | 19.09 |
| b. Current Tax Liability (Net) | 22.96 | 39.86 |
| TOTAL CURRENT LIABILITIES | 281.12 | 118.09 |
| TOTAL EQUITY AND LIABILITIES | 9,300.95 | 6,618.46 |

For Agribio Spirits Limited
(Formerly known as Beekay Niryat Limited)

Place : Jaipur
Date : May 30, 2026



Ratan Singh

Ratan Singh
Managing Director
DIN: 06818520



AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)
CIN: L11010RJ1975PLC045573



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(Raj)
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(Raj)

Ph. No. : 0141-4006454
Email: info@abil.co.in

Audited Consolidated Cash Flow Statement For the Year Ended 31st March, 2026

| Particulars | (Amount in Lakhs) | |
|---|-------------------|------------------|
| | 31.3.2026 | 31.3.2025 |
| Cash Flow from Operating Activities | | |
| Net Profit before tax and extraordinary Items | 157.99 | 155.26 |
| Adjustments for | | |
| Interest Income | -131.92 | -74.67 |
| Dividend Income | | |
| Loss on sale of Mutual Fund | | |
| Profit from Sale of Investments | -13.87 | |
| Loss on Sale of Fixed Assets | | |
| Depreciation | 6.17 | 8.97 |
| Interest and Bank Charges | 28.83 | 18.34 |
| Operating profit before working capital changes | 47.21 | 107.90 |
| Adjustments for Working Capital Changes | | |
| Decrease (Increase) in Loans & Advances | -79.14 | -922.21 |
| Decrease (Increase) in Trade Receivables | 98.64 | -90.22 |
| Decrease (Increase) Non Current Assets | -0.54 | 134.34 |
| OTHER CURRENT ASSETS | -563.54 | 319.58 |
| Increase (Decrease) in Short-Term Provisions | | |
| Increase (Decrease) in Other Current Liabilities | 32.04 | 17.77 |
| Increase (Decrease) in Trade Payables | 147.89 | -721.04 |
| Cash Generated from operations | -317.43 | -1,153.88 |
| Taxes Paid During the Year | -70.4 | -43.87 |
| Extraordinary Items | | |
| Net Cash From Operating Activities | -387.83 | -1,197.75 |
| Cash Flow From Investing Activities | | |
| Net (Purchase) / Sale of Investments | -1223.21 | 34.53 |
| Net (Purchase) / Sale of Fixed Assets | -288.14 | -223.13 |
| Interest Income | 131.92 | 74.67 |
| Dividend Income | | |
| Interest and Bank Charges | | |
| Net Cash from Investing Activities | -1,379.43 | -113.93 |
| Cash Flow From Financing Activities | | |
| Proceeds From Non Current Borrowings | 219.76 | 1412.06 |
| Dividend Paid | -27.21 | -15.37 |
| Borrowings | 1650.20 | -51.77 |
| Finance Cost | -28.35 | -18.34 |
| Net Cash used in Financing Activities | 1,814.40 | 1,326.58 |
| Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C) | 47.14 | 14.90 |
| Opening Balance of Cash & Cash Equivalents | 46.43 | 31.53 |
| Closing Balance of Cash & Cash Equivalents | 93.57 | 46.43 |

For Agribio Spirits Limited
(Formerly known as Beekay Niryat Limited)

Ratan Singh
Ratan Singh
Managing Director
DIN: 06818520

Place : Jaipur
Date : May 30, 2026



Date: 30.05.2026

To

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001
(Scrip Code: BSE-539546)

Subject: Declaration in respect of Unmodified Opinion on Audited Financial Results for the Financial year ended on March 31, 2026


Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare and confirm that the Statutory Auditors of the Company, i.e. **R P Khandelwal & Associates, Chartered Accountants**, (Firm Registration No. **001795C**), have issued the Audit Report with an unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March, 2026.

You are requested to take on record the same.

Thanking You,

For Agribio Spirits Limited



Gaurav Somani
(Chief Financial Officer)



AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRVAT LIMITED)

REGD. OFFICE - 111, SIGNATURE TOWER
DC-2 LAL KOTHI SCHEME, TONK ROAD
JAIPUR - 302015

CORP. OFFICE - 302, SIGNATURE ELITE
J7 GOVIND MARG, NARAYAN SINGH CIRCLE
JAIPUR - 302004

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