



AGRIBIO SPIRITS

Date:13 August 2025

TO

BSE Limited

Listing Department

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Kind Attn: Listing Department

Subject: Outcome of the Board Meeting held on August 13, 2025 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Ref: Agribio Spirits Limited (Formerly known as Beekay Niryat Limited) (Scrip Code: 539546)

Dear Sir / Madam,

This is with reference to our earlier intimation dated August 07, 2025, we wish to inform you that the Board of Directors of the Company (the “Board”), at its meeting held today, i.e. August 13th, 2025, commenced at 02.30 PM and concluded at 03:00 PM has inter-alia approved the following agenda items among other items:

1. The Board discussed and approved Un-Audited Standalone and Consolidated Financial Results of the company along with the Limited Review Report issued by the Statutory Auditors of the Company for the 1st Quarter ended 30th June, 2025 as reviewed and recommended by the Audit Committee. The Copy of the said Un-audited Standalone & Consolidated Financial results along with the Limited Review Report for the 1st quarter ended 30th June, 2025 are attached as **Annexure A**.
2. At the Nomination and Remuneration Committee (NRC) meeting held prior to today’s Board meeting, the NRC recommended that Mr. Kamal Kishor Sharma be re-designated as Chairman of the Board, with effect from August 13, 2025.
3. The Board has reconstituted the Audit Committee, Nomination and Remuneration Committee, and Stakeholders’ Relationship Committee of the Company. The new composition of each committee is attached hereto as **Annexure B**.
4. Authorization to the Key Managerial Personnel (KMP) of the Company for determining material events/information and intimating the details thereof to the Stock Exchange under Regulation 30 of the SEBI (LODR) Regulations, 2015, as per **Annexure C**.

You are requested to kindly take the same on record.

Thanking you,

Yours Faithfully,

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

Ratan Singh
(Managing Director)
DIN: 06818520



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the Quarter ended on June 30, 2025 of Agribio Spirits Limited (Formerly known as Beekay Niryat Limited) pursuant to the 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)

We have reviewed the accompanying statement of Standalone unaudited financial results of Agribio Spirits Limited ("the Company"), for the Quarter ended on June 30, 2025, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended ("the Listing regulations").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting principles generally accepted in India,



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has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

C. Bengani



Chhavi Bengani

Partner

Membership No.414142

UDIN: 25414142BMIUSQ6110

Place: Jaipur

Date: 13th August 2025

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

CIN: L11010RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, LALKOTHI SCHEME, TONK ROAD , JAIPUR RAJASTHAN PIN-302015

Ph. No. : 0141-4006454

Email: info@abil.co.in



STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

S. No.	Particulars	Quarter Ended			Rs. In Lacs
		30.06.2025	31.03.2025	30.06.2024	Year Ended
		Unaudited	Audited	Unaudited	31.03.2025
I	Income				
	a) Revenue from Operations	736.31	471.22	56.19	1,818.98
	b) Other Income	66.43	111.89	28.88	263.19
	Total Income	802.74	583.11	85.07	2,082.17
II	Expenses:				
	a) Cost of Materials Consumed	728.33	466.25	55.69	1,797.46
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-
	d) Employee benefits expenses	0.39	0.80	1.17	4.49
	e) Finance Cost	2.45	1.09	2.06	18.34
	f) Depreciation & Amortisation Expense	0.65	2.21	2.24	8.97
	Other Expenses	15.51	68.20	12.72	97.65
	Total Expenses (II)	747.33	538.55	73.88	1,926.91
III	Profit / (Loss) before tax and share of profit in associate (I-II)	55.41	44.56	11.19	155.26
IV	Exceptional Items		-	-	
V	Profit / (Loss) before tax (III-IV)	55.41	44.56	11.19	155.26
VI	Tax expense:				
	(1) Current Tax	13.95	11.98	2.82	39.85
	(2) Defferred Tax		0.95		0.95
VII	Profit / (Loss) for the period (V-VI)	41.46	31.63	8.37	114.46
VIII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	59.43
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total Other Comprehensive Income	-	-	-	59.43
IX	Total Comprehensive Income for the period(VII + VIII)	41.46	31.63	8.37	173.89
X	Paid-Up Equity Share Capital	1,088.42	1,030.92	768.42	1,030.92
XI	Earning Per Share (Basic/ Diluted) in INR				
	a) Basic	0.38	0.32	0.11	1.11
	b) Diluted	0.38	0.29	0.11	1.11

Place : Jaipur
Date:-13 Aug 2025

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

Ratan Singh
Managing Director
DIN : 06818520

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)



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- 1 The above Standalone financial results of Agribio Spirits Limited ("the Company) have been reviewed & recommended by Audit Committee and approved by the Board of Directors in their Board Meeting held on 13 Aug 2025.
- 2 The above Standalone Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act,2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- 4 The Board of directors of the Companies at their meeting held on December 31, 2024, have approved the Merger by Absorption Agribiotech Industries Limited (ABIL or Transferor Company) with Agribio Spirits Limited (ASL or Transferee Company) and their shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The scheme would become effective after receipt of all the requisite approvals.
- 5 The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.
- 6 The company have one Associated concern having 29.76% stake. There profit of associate have consider in above financial results.

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

Ratan Singh
Managing Director
DIN : 06818520

Place : Jaipur
Date :13 Aug,2025



Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Agribio Spirits Limited (Formerly known as Beekay Nirvat Limited) for the Quarter ended June 30, 2025 pursuant to the 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 Nirvat Limited)

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Agribio Spirits Limited ('the Company') and its Associate Company, for the Quarter ended June 30, 2025 ("the statement"), 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").

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) to the extent applicable.



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The statement includes the result of one of our Associate Company:

Agribiotech Industries Limited

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS - 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters:

The Statement includes the interim financial information of one Associate, which have not been reviewed by their auditor, the Associates' financial information reflects net profit after tax **Rs. 41.46 Lacs** for the quarter ended 30 June 2025 . The statements have been furnished to us by the Company's management. Our conclusion on the Statement, in so far as it relates to the aforesaid associate, is based solely on such un-reviewed interim financial information. According to the information and explanations given to us by the management, these Financial Statements are not material to the Company.

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

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



**Chhavi Bengani
Partner
Membership No. 414142
UDIN: 25414142BMIUSR3383
Place: Jaipur
Date: 13th August 2025**

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

CIN: L11010RJ1975PLC045573

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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

S. No.	Particulars	Quarter Ended			Rs. In Lacs
		30.06.2025	31.03.2025	30.06.2024	Year Ended
		Unaudited	Audited	Unaudited	Audited
I	Income				
	a) Revenue from Operations	736.31	471.22	56.19	1,818.98
	b) Other Income	66.43	111.89	28.88	263.19
	Total Income	802.74	583.11	85.07	2,082.17
II	Expenses:				
	a) Cost of Materials Consumed	728.33	466.25	55.69	1,797.46
	b) Purchases of Stock-in-Trade	-	-	-	
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	
	d) Employee benefits expenses	0.39	0.80	1.17	4.49
	e) Finance Cost	2.45	1.09	2.06	18.34
	f) Depreciation & Amortisation Expense	0.65	2.21	2.24	8.97
	Other Expenses	15.51	68.20	12.72	97.65
	Total Expenses (II)	747.33	538.55	73.88	1,926.91
III	Profit / (Loss) before tax and share of profit in associate (I-II)	55.41	44.56	11.19	155.26
IV	Share of Profit (loss) in associate	56.77	33.90	54.70	251.84
V	Profit / (Loss) before tax (III+IV)	112.18	78.46	65.89	407.10
VI	Tax expense:				
	(1) Current Tax	13.95	11.98	2.82	39.86
	(2) Defferred Tax	-	0.95	-	0.95
VII	Profit / (Loss) for the period (V-VI)	98.23	65.53	63.07	366.29
VIII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	59.44
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total Other Comprehensive Income	-	-	-	59.44
IX	Total Comprehensive Income for the period(VII + VIII)	98.23	65.53	63.07	425.73
X	Paid-Up Equity Share Capital	1,088.42	1,030.92	768.42	1,030.92
XI	Earning Per Share (of Rs. 10/- each) (not annualised)				
	a) Basic	0.90	0.66	0.82	3.55
	b) Diluted	0.90	0.60	0.82	3.55

Place : Jaipur
Date:-13 Aug 2025

For Agribiospirits Limited
(Formely Known as Beekay Niryat Limited)

Ratan Singh
Managing Director
DIN : 06818520

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- 1 The above Consolidated financial results of Agribio Spirits Limited ("the Company) have been reviewed & recommended by Audit Committee and approved by the Board of Directors in their Board Meeting held on 13 Aug 2025.

- 2 The above Consolidated Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act,2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- 3 Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.

- 4 The Board of directors of the Companies at their meeting held on December 31, 2024, have approved the Merger by Absorption Agribiotech Industries Limited (ABIL or Transferor Company) with Agribio Spirits Limited (ASL or Transferee Company) and their shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The scheme would become effective after receipt of all the requisite approvals.

- 5 The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

- 6 The company have one Associated concern having 29.76% stake. There profit of associate have consider in above financial results.

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

Ratan Singh
Managing Director
DIN : 06818520

Place : Jaipur
Date :13 Aug,2025



AGRIBIO SPIRITS

Annexure B

The composition of the reconstituted committee(s) effective from August 13, 2025, is as follows:

<i>Audit Committee</i>			
Sr. No.	Name of Committee Member	Position	Category
1.	Nitin Hotchandani	Chairman	Independent Director
2.	Kamal Kishor Sharma	Member	Independent Director
3.	Ashutosh Bajoria	Member	Non-Executive Director

<i>Nomination and Remuneration Committee</i>			
Sr. No.	Name of Committee Member	Position	Category
1.	Nitin Hotchandani	Chairman	Independent Director
2.	Kamal Kishor Sharma	Member	Independent Director
3.	Ashutosh Bajoria	Member	Non-Executive Director

<i>Stakeholder Relationship Committee</i>			
Sr. No.	Name of Committee Member	Position	Category
1.	Kamal Kishor Sharma	Chairman	Independent Director
2.	Nitin Hotchandani	Member	Independent Director
3.	Puja Bajoria	Member	Non-Executive Director



AGRIBIO SPIRITS

Annexure C

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Sub: Authorization of Key Managerial Personnel (KMP) under Regulation 30 (5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that Board of Directors of the Company at its meeting held on August 13, 2025 has authorized the below mentioned KMPs to determine the materiality of an event/ information and make disclosure to stock exchange in relation to the Company.

In terms of Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Contact details of the authorized KMPs are being furnished hereunder:

Sl. No.	Name	Designation	Contact Details
1.	Mr. Ratan Singh	Managing Director	(0141) – 4006454 accounts@abil.co.in
2.	Mr. Gaurav Somani	Chief Financial Officer	(0141) – 4006454 accounts@abil.co.in
3.	Ms. Madhuri Dhanopia	Company Secretary & Compliance Officer	(0141) – 4006454 Beekayniryat 1975@gmail.com

You are requested to kindly take the same on record.

Yours faithfully,
For Agribio Spirits Ltd.
(Formerly known as Beekay Niryat Limited)

(Ratan Singh)
Managing Director
DIN: 06818520