

**Date:14 November 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 November 14, 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,

Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held on Friday, November 14, 2025, has approved the following:

1. Unaudited standalone and consolidated financial results for the second quarter ended September 30, 2025; and
2. Limited review report (standalone and consolidated financial results) by M/s RP Khandelwal & Associates, Chartered Accountants, Statutory Auditors of the Company, for the second quarter ended September 30, 2025.

We enclose the copy of limited review report along with unaudited standalone and consolidated financial results of the company for the second quarter ended September 30, 2025, which have been approved and taken on record by the Board of Directors of the company.

The Board Meeting Commenced at 04:30 PM and concluded at 05:00 PM.

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**

**Encl: As Above**

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2025 of the 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 of  
**Agribio Spirits Limited**  
**(Formerly Known as Beekay Niryat Limited)**

1. We have reviewed the accompanying statement of Standalone unaudited financial results of Agribio Spirits Limited (Formerly Known as Beekay Niryat Limited) ("the Company"), for the Quarter and Half Year ended on 30<sup>th</sup> September, 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").
2. 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.
3. 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.
4. 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, 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 RP Khandelwal & Associates  
Chartered Accountants  
FRN:001795C

*Chhavi Bengani*



Chhavi Bengani  
Partner  
M.No. 414142  
UDIN: 25414142BMIUTS5769  
Place: Jaipur  
Date: 14/11/2025

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Central Spine, Vidhyadhar Nagar, Jaipur-302039

**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 AND SIX MONTHS ENDED 30TH SEPT . 2025**

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income</b>						
	Revenue from Operations	1,685.52	736.31	506.77	2,421.84	562.96	1,818.98
	Other Income	55.64	66.43	64.09	122.07	92.97	263.19
	<b>Total Income</b>	<b>1,741.16</b>	<b>802.74</b>	<b>570.86</b>	<b>2,543.91</b>	<b>655.94</b>	<b>2,082.17</b>
II	<b>Expenses:</b>						
a.	Cost of Materials Consumed						
b.	Purchases of Stock-in-Trade	1,677.15	728.33	499.30	2,405.48	554.99	1,797.46
c.	Change in inventories of Finished goods/ work in progress & Stock in Trade						
d.	Employee benefits expenses	1.00	0.39	1.17	1.39	2.34	4.49
e.	Finance Cost	7.52	2.45	5.55	9.97	7.61	18.34
f.	Depreciation & Amortisation Expense	1.85	0.65	2.26	2.50	4.50	8.97
g.	Other Expenses	14.26	15.51	2.37	29.77	15.09	97.65
	<b>Total Expenses</b>	<b>1,701.78</b>	<b>747.33</b>	<b>510.65</b>	<b>2,449.11</b>	<b>584.53</b>	<b>1,926.91</b>
III	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>39.38</b>	<b>55.41</b>	<b>60.21</b>	<b>94.80</b>	<b>71.41</b>	<b>155.26</b>
IV	<b>Exceptional items</b>		-	-			
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>39.38</b>	<b>55.41</b>	<b>60.21</b>	<b>94.80</b>	<b>71.41</b>	<b>155.26</b>
VI	<b>Tax expense:</b>						
	(1) Current Tax	9.91	13.95	15.15	23.86	17.97	39.85
	(2) Deferred Tax		-				0.95
VII	<b>Profit / (Loss) after tax (V-VI)</b>	<b>29.47</b>	<b>41.46</b>	<b>45.06</b>	<b>70.94</b>	<b>53.44</b>	<b>114.46</b>
VIII	<b>Other Comprehensive Income</b>						
	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 )	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59.43</b>
IX	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>29.47</b>	<b>41.46</b>	<b>45.06</b>	<b>70.94</b>	<b>53.44</b>	<b>173.89</b>
X	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>1088.42</b>	<b>1088.42</b>	<b>768.42</b>	<b>1088.42</b>	<b>768.42</b>	<b>1030.92</b>
XI	<b>Earning per Share (Basic/Diluted) in INR</b>						
	a) Basic	0.27	0.38	0.59	0.65	0.70	1.11
	b) Diluted	0.27	0.38	0.59	0.65	0.70	1.11

**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

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- 1 The above Unaudited 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 14 Nov 2025.
- 2 The above Unaudited 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.

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

**Ratan Singh**  
**Managing Director**  
**DIN : 06818520**

Place : Jaipur  
Date :14th November,2025

**AGRIBIO SPIRITS LIMITED**  
**(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)**



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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2025

(Amount in Lakhs)

Particulars	As at	As at
	30.09.2025	March 31, 2025
	Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a. Property, Plant and Equipment	18.72	21.22
b. Capital Work in Progress	238.80	232.10
c. Financial Assets		
(i) Investments	5,290.19	4,270.89
(ii) Loans	-	-
(iii) Others	-	-
d. Deferred Tax Assets	-	-
d. Other Non-Current Assets	25.78	22.35
<b>TOTAL NON-CURRENT ASSETS</b>	<b>5,573.49</b>	<b>4,546.56</b>
<b>Current Assets</b>		
a. Inventories	-	-
b. Financial Assets		
(i) Trade receivables	207.96	176.19
(ii) Cash and cash equivalents	91.14	46.43
(iii) Bank balance other than (ii) above	-	-
(iv) Loans	2,309.52	1,821.41
(v) Others (Deposits)	-	-
(vi) Investemnt	-	-
c. Advance Recoverable in Cash or Kind	-	-
d. Current Tax Assets (Net)	-	-
e. Other Current Assets	16.44	27.87
<b>TOTAL CURRENT ASSETS</b>	<b>2,625.06</b>	<b>2,071.90</b>
<b>TOTAL ASSETS</b>	<b>8,198.55</b>	<b>6,618.46</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity Share Capital	1,088.42	1,030.92
b. Other Equity	5,507.54	5,280.67
<b>TOTAL EQUITY</b>	<b>6,595.96</b>	<b>6,311.60</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	1,418.65	186.59
b. Provisions	-	-
c. Deferred Tax Liabilities (Net)	2.19	2.19
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,420.84</b>	<b>188.78</b>
<b>Current Liabilities</b>		
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	106.10	59.14
(iii) Other financial liabilities	11.92	19.08
b. Other Current liabilities	-	-
c. Provisions	39.86	13.70
d. Current Tax Liabilty (Net)	23.86	26.15
<b>TOTAL CURRENT LIABILITIES</b>	<b>181.74</b>	<b>118.07</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,198.55</b>	<b>6,618.46</b>

Agribio Spirits Limited  
(Formerly known as Beekay Niryat Limited)

Ratan Singh  
(Managing Director)  
DIN : 06818520

Place : Jaipur  
Date : 14th November, 2025

**AGRIBIO SPIRITS LIMITED**  
**( FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)**



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**Un-Audited Cash Flow Statement For the Year Ended 30TH SEPTEMBER, 2025**

(Amount in Lakhs)

Particulars	30.09.2025	31.03.2025
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax and extraordinary Items	94.80	155.26
<b>Adjustments for:</b>		
Interest Income	-71.50	-74.67
Dividend Income	-	-
Loss on sale of Mutual Fund	-	-
Profit from Sale of Investments	-6.92	-
Loss on Sale of Fixed Assets	-	-
Depreciation	2.50	8.97
Interest and Bank Charges	9.97	18.34
<b>Operating profit before working capital changes</b>	<b>28.85</b>	<b>107.90</b>
<b>Adjustments for Working Capital Changes:</b>		
Decrease (Increase) in Loans & Advances	-488.11	-922.21
Decrease (Increase) in Trade Receivables	-31.78	-62.46
Decrease (Increase) Non Current Assets	-3.42	134.34
OTHER CURRENT ASSETS	11.45	291.82
Increase (Decrease) in Other Current Liabilities	-7.16	17.77
Increase (Decrease) in Trade Payables	46.94	-721.04
Cash Generated from operations	-443.23	-1,153.88
Taxes Paid During the Year	-63.72	-43.87
<b>Net Cash From Operating Activities</b>	<b>-506.95</b>	<b>-1,197.75</b>
<b>Cash Flow From Investing Activities:</b>		
Net (Purchase) / Sale of Investments	-1,028.48	34.53
Net (Purchase) / Sale of Fixed Assets	-6.70	-223.13
Interest Income	71.50	74.67
<b>Net Cash from Investing Activities</b>	<b>-963.68</b>	<b>-113.93</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds From Share Issue & Premium	293.25	1,412.06
Dividend Paid	-	-15.37
Borrowings	1,232.06	-51.77
Finance Cost	-9.97	-18.34
<b>Net Cash used in Financing Activities</b>	<b>1,515.34</b>	<b>1,326.58</b>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A)</b>	<b>44.71</b>	<b>14.90</b>
<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>46.43</b>	<b>31.53</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>91.14</b>	<b>46.43</b>

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


Place : Jaipur  
Date :14th November,2025


**Ratan Singh**  
**DIN : 06818520**  
**Managing Director**


**Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Agribio Spirits Limited (Formerly known as Beekay Niryat Limited) for the Quarter and Half Year ended September 30, 2025 Pursuant to the Regulation 33 of the 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)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Agribio Spirits Limited (Formerly known as Beekay Niryat Limited)** ('the Company') and its Associate Company, for the Quarter and Half Year ended September 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").
2. 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.
3. 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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4. 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.

5. 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 and total comprehensive income of Rs. 78.43 Lakhs and Rs. 135.20 Lakhs for the quarter and half year ended 30 September, 2025 respectively, as considered in the Statement. 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 Group.
6. The Company acquired Solkit Distillery and Brewery Private Limited on September 11, 2025. As informed to us, the operations of the subsidiary company have not started operations during the period under review. Since no financial statements were prepared for the said period, the financial information of the subsidiary company has not been consolidated with the financial results of the Holding Company. According to the information and explanations given to us by the management, this interim information is not material to the Company.

Our conclusion on the Statement is not modified with respect to our reliance on the aforesaid information certified by the Board of Directors

For RP Khandelwal & Associates  
Chartered Accountants  
FRN: 001795C

*C. Bengani*



Chhavi Bengani  
Partner  
M.No. 414142  
UDIN: 25414142BMIUTR6737  
Place: Jaipur  
Date: 14/11/2025

**AGRIBIO SPIRITS LIMITED (FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)**

CIN: L11010RJ1975PLC045573

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AGRIBIO SPIRITS

**CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025**

		Rs. In Lacs					
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.9.2024	30.09.2025	30.9.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income</b>						
	Revenue from Operations	1,685.52	736.31	506.77	2,421.84	562.96	1,818.98
	Other Income	55.64	66.43	64.09	122.07	92.97	263.19
	<b>Total Income</b>	<b>1,741.16</b>	<b>802.74</b>	<b>570.87</b>	<b>2,543.91</b>	<b>655.94</b>	<b>2,082.17</b>
<b>II</b>	<b>Expenses:</b>						
a.	Cost of Materials Consumed	-	-	-			-
b.	Purchases of Stock-in-Trade	1,677.15	728.33	499.30	2,405.48	554.99	1,797.46
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-			-
d.	Employee benefits expenses	1.00	0.39	1.17	1.39	2.34	4.49
e.	Finance Cost	7.52	2.45	5.55	9.97	7.61	18.34
f.	Depreciation & Amortisation Expense	1.85	0.65	2.26	2.50	4.50	8.97
g.	Other Expenses	14.26	15.51	2.37	29.77	15.09	97.65
	<b>Total Expenses</b>	<b>1,701.78</b>	<b>747.33</b>	<b>510.65</b>	<b>2,449.11</b>	<b>584.53</b>	<b>1,926.91</b>
<b>III</b>	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>39.38</b>	<b>55.41</b>	<b>60.22</b>	<b>94.80</b>	<b>71.41</b>	<b>155.26</b>
<b>IV</b>	<b>Share of Profit (Loss) in associate</b>	<b>78.43</b>	<b>56.77</b>	<b>75.82</b>	<b>135.20</b>	<b>130.52</b>	<b>251.84</b>
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>117.81</b>	<b>112.18</b>	<b>136.04</b>	<b>230.00</b>	<b>201.93</b>	<b>407.10</b>
<b>VI</b>	<b>Tax expense:</b>						
	(1) Current Tax	9.91	13.95	15.16	23.86	17.97	39.86
	(2) Defferred Tax	-	-				0.95
<b>VII</b>	<b>Profit / (Loss) after tax (V-VI)</b>	<b>107.90</b>	<b>98.23</b>	<b>120.88</b>	<b>206.14</b>	<b>183.96</b>	<b>366.29</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	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 )	-	-				
	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>				<b>59.44</b>
<b>IX</b>	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>107.90</b>	<b>98.23</b>	<b>120.88</b>	<b>206.14</b>	<b>183.96</b>	<b>425.73</b>
<b>X</b>	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>1,088.42</b>	<b>1,088.42</b>	<b>768.42</b>	<b>1,088.42</b>	<b>768.42</b>	<b>1,030.92</b>
<b>XI</b>	<b>Earning per Share (Basic/Diluted) in INR</b>						
	a) Basic	0.99	0.90	1.57	1.89	2.39	3.55
	b) Diluted	0.99	0.90	1.57	1.89	2.39	3.55

**AGRIBIO SPIRITS LIMITED (FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)**

CIN: L11010RJ1975PLC045573

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AGRIBIO SPIRITS

- 1 The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14 Nov 2025. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 31st Sept. 2025
- 2 These Un-audited 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 31st December 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.
- 7 The Company acquired 98.92% equity shares of Solkit Distillery and Brewery Private Limited on September 11, 2025. Since the operations of the said subsidiary have not started during the period and no financial statements were prepared for the period under review, the financial information of the subsidiary has not been consolidated in these results.

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

Ratan Singh  
(Managing Director)  
DIN: 06818520

Place : Jaipur

Date : Nov 14,2025

**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**

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2025**

**(Amount in Lakhs)**

Particulars	As at	
	30.09-2025	March 31, 2025
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a. Property, Plant and Equipment	18.72	21.22
b. Capital Work in Progress	238.80	232.10
c. Investment in Asscoiates & subsidiary	5,098.61	4,072.78
Financial Assets:		-
d. (i) Investments	191.58	198.10
e. Other Non Current Assets	8.65	8.65
f. Income Tax Assets	17.13	13.70
f. Deffered Tax Assets	-	-
<b>TOTAL NON-CURRENT ASSETS</b>	<b>5,573.49</b>	<b>4,546.55</b>
<b>Current Assets</b>		
a. Inventories		-
b. Financial Assets		-
(i) Trade receivables	207.96	176.19
(ii) Cash and cash equivalents	91.14	46.43
(iii) Loans	2,309.52	1,821.41
c. Advance Recoverable in Cash or Kind	-	-
d. Other Current Assets	16.44	27.87
<b>TOTAL CURRENT ASSETS</b>	<b>2,625.06</b>	<b>2,071.90</b>
<b>TOTAL ASSETS</b>	<b>8,198.55</b>	<b>6,618.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity Share Capital	1,088.42	1,030.92
b. Other Equity	5,507.54	5,280.67
<b>TOTAL EQUITY</b>	<b>6,595.96</b>	<b>6,311.59</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	1,418.65	186.59
b. Deffered tax Liabilites (Net)	2.19	2.19
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,420.84</b>	<b>188.78</b>
<b>Current Liabilities</b>		
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	106.10	59.14
(iii) Other financial liabilities	11.92	19.09
b. Other Current liabilities	-	-
c. Provisions	39.86	13.70
d. Current Tax Liabilty (Net)	23.87	26.15
<b>TOTAL CURRENT LIABILITIES</b>	<b>181.75</b>	<b>118.08</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,198.55</b>	<b>6,618.45</b>

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

Place : Jaipur  
 Date : November 14, 2025

**Ratan Singh**  
**DIN : 06818520**  
**Managing Director**

**AGRIBIO SPIRITS LIMITED**  
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

CIN: L11010RJ1975PLC045573



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**Un-Audited Cash Flow Statement For the Year Ended 30th September, 2025**

(Amount in Lakhs)

Particulars	30.09.2025	31.3.2025
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax and extraordinary Items	94.80	155.26
<b>Adjustments for:</b>		
Interest Income	-71.50	-74.67
Dividend Income	-	-
Loss on sale of Mutual Fund	-	-
Profit from Sale of Investments	-6.92	-
Profit from Sale of Investments	-	-
Loss on Sale of Fixed Assets	-	0
Depreciation	2.50	8.97
Interest and Bank Charges	9.97	18.34
<b>Operating profit before working capital changes</b>	<b>28.85</b>	<b>107.90</b>
Adjustments for Working Capital Changes		
Decrease (Increase) in Loans & Advances	-488.11	-922.21
Decrease (Increase) in Trade Receivables	-31.78	-62.46
Decrease (Increase) Non Current Assets	-3.42	134.34
OTHER CURRENT ASSETS	11.45	291.82
Increase (Decrease) in Other Current Liabilities	-7.16	17.77
Increase (Decrease) in Trade Payables	46.94	-721.04
Cash Generated from operations	-443.23	-1,153.88
Taxes Paid During the Year	-63.72	-43.87
Extraordinary Items		
<b>Net Cash From Operating Activities</b>	<b>-506.95</b>	<b>-1,197.75</b>
<b>Cash Flow From Investing Activities</b>		
Net (Purchase) / Sale of Investments	-1,028.48	34.53
Net (Purchase) / Sale of Fixed Assets	-6.70	-223.13
Interest Income	71.50	74.67
Dividend Income	-	-
Interest and Bank Charges	-	-
<b>Net Cash from Investing Activities</b>	<b>-963.68</b>	<b>-113.93</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds From Share Issue & Premium	293.25	1412.06
Dividend Paid	-	-15.37
Borrowings	1,232.06	-51.77
Finance Cost	-9.97	-18.34
<b>Net Cash used in Financing Activities</b>	<b>1,515.34</b>	<b>1,326.58</b>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>44.71</b>	<b>14.90</b>
<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>46.43</b>	<b>31.53</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>91.14</b>	<b>46.43</b>

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

Place : Jaipur  
Date : 14th Nov,2025

Ratan Singh  
DIN : 06818520  
Managing Director