Date:13 November 2026

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 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,

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 13, 2026, has approved the following:

1. Unaudited standalone and consolidated financial results for the second quarter ended September 30, 2026; 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, 2026.

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, 2026, which have been approved and taken on record by the Board of Directors of the company.

The Board Meeting Commenced at 07:00 PM and concluded at 07:30 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 Digitally signed by Ratan Singh
Date: 2026.11.13 19:44:35 +05'30'

Ratan Singh
(Managing Director)
DIN: 06818520

Encl: As Above

R P KHANDELWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the Quarter and Half Year ended on 30th September, 2026 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 30th September, 2026, 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 R P Khandelwal & Associates,
Chartered Accountants,
FRN 001795C

R P Khandelwal & Associates • Chartered Accountants • CA INDIA FRN:001795C

Chhavi Bengani
Partner
Membership No.414142
UDIN No: 26414142WBGBVE4785
Place: Jaipur
Date: 13th November, 2026

402, Venkteshwar Tower, Central Spine, Vidhyadhar Nagar, Jaipur, Rajasthan – 302039
Tel: 0141-4022514 | Email: rpkassociates@live.com

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

AGRIBIO SPIRITS

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPT . 2026

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from Operations	1,619.14	61.57	1,685.52	1,680.71	2,421.84	4,499.75
	Other Income	20.60	55.87	55.64	76.47	122.07	243.55
	Total Income	1,639.74	117.44	1,741.16	1,757.18	2,543.92	4,743.30
II	Expenses:						
a.	Cost of Materials Consumed						
b.	Purchases of Stock-in-Trade	1,586.96	61.50	1,677.15	1,648.46	2,405.48	4,475.56
c.	Change in inventories of Finished goods/ work in progress & Stock in Trade						
d.	Employee benefits expenses	0.94	0.62	1.00	1.56	1.39	2.62
e.	Finance Cost	12.54	10.28	7.52	22.82	9.97	28.35
f.	Depreciation & Amortisation Expense	1.07	1.06	1.85	2.13	2.50	6.17
g	Other Expenses	5.06	12.24		17.30	29.77	59.30
	Total Expenses	1,606.57	85.70	1,687.52	1,692.27	2,449.11	4,572.00
III	Profit / (Loss) before exceptional and tax (I-II)	33.17	31.74	53.64	64.91	94.81	171.30
IV	Exceptional items		-	-			
V	Profit / (Loss) before tax (III-IV)	33.17	31.74	53.64	64.91	94.81	171.30
VI	Tax expense:						
	(1) Current Tax	9.22	7.99	13.50	17.21	23.86	46.38
	(2) Defferred Tax		-				0.44
VII	Profit / (Loss) after tax (V-VI)	23.95	23.75	40.14	47.70	70.95	124.48
VIII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	264.73
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Total Comprehensive Income	-	-	-	-	-	264.73
IX	Total Comprehensive Income for the period(VII+ VIII	23.95	23.75	40.14	47.70	70.95	389.21
X	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	1088.42	1088.42	768.42	1088.42	768.42	1030.92
XI	Earning per Share (Basic/Diluted) in INR					-	
	a) Basic	0.22	0.22	0.52	0.44	0.92	1.21
	b) Diluted	0.22	0.22	0.52	0.44	0.92	1.21

Ratan Singh

Digitally signed by Ratan Singh
Date: 2026.11.13 19:45:12 +05'30'

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

1 The above Unaudited Standalone Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 November, 2026. Further, the audit of the Standalone Financial Results for the quarter ended 30 Sept.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 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 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, 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 direction from NCLT to call meeting of Share Holder, Secured Creditors and unsecured Creditors. Accordingly company have conducted meetings of Share Holder Secured Creditors and Unsecured creditor on 23rd and 24th October 2026. The company filed compliance report with before the Hon'able National Company Law Tribunal ("NCLT").

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

6 The above results are also avilable 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
Digitally signed by Ratan Singh
Date: 2026.11.13 19:45:48 +05'30'

Ratan Singh
Managing Director
DIN : 06818520

Place : Jaipur
Date :13th November,2026

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)

CIN: L11010RJ1975PLC045573
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Email: info@abil.co.in

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

(Amount in Lakhs)

Particulars		As at 30.09.2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS			
Non-Current Assets			
a.	Property, Plant and Equipment	17.93	15.05
b.	Capital Work in Progress	261.30	250.87
c.	Financial Assets		
	(i) Investments	5,860.09	5,818.72
	(ii) Loans	-	-
	(iii) Others	-	-
d.	Deffered Tax Assets	-	-
d.	Other Non-Current Assets	10.28	8.65
	TOTAL NON-CURRENT ASSETS	**6,149.60**	**6,093.29**
Current Assets			
a.	Inventories		-
b.	Financial Assets		
	(i) Trade receivables	82.23	77.54
	(ii) Cash and cash equivalents	60.87	69.43
	(iii) Bank balance other than (ii) above		-
	(iv) Loans	2,671.79	2,361.74
	(v) Others (Deposits)		-
	(vi) Investemnt		-
c.	Advance Recoverable in Cash or Kind		-
d.	Current Tax Assets (Net)		-
e	Other Current Assets	37.05	34.82
	TOTAL CURRENT ASSETS	**2,851.94**	**2,543.53**
	TOTAL ASSETS	**9,001.54**	**8,636.82**
EQUITY AND LIABILITIES			
Equity			
a.	Equity Share Capital	1,088.42	1,088.42
b.	Other Equity	5,869.16	5,805.11
	TOTAL EQUITY	**6,957.58**	**6,893.53**
Liabilities			
Non Current Liabilities			
a.	Financial Liabilities		
	(i) Borrowings	1,626.76	1,152.08
b.	Provisions	-	-
c.	Deferred Tax Liabilities (Net)	2.63	2.63
	TOTAL NON-CURRENT LIABILITIES	**1,629.39**	**1,154.71**
Current Liabilities			
a.	Financial liabilities		
	(i) Borrowings	**360.69**	**356.21**
	(ii) Trade payables	**37.64**	**207.03**
	(iii) Other financial liabilities	**15.68**	**2.39**
b.	Other Current liabilities		**-**
c.	Provisions	**-**	**-**
d.	Current Tax Liabilty (Net)	**0.55**	**22.94**
	TOTAL CURRENT LIABILITIES	**414.56**	**588.57**
	TOTAL EQUITY AND LIABILITIES	**9,001.54**	**8,636.82**

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

Ratan Singh Digitally signed by Ratan Singh Date: 2026.11.13 19:46:24 +05'30'

Ratan Singh
DIN : 06818520

Place : Jaipur
Date : NOVEMBER 13,2026

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 Cash Flow Statement For the Year Ended 30th Sept, 2026

(Amount in Lakhs)

Particulars	30.09.2026	31.03.2026
Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	64.91	171.30
Adjustments for:		
Interest Income	-76.47	-131.91
Dividend Income		-
Loss on sale of Mutual Fund		-
Profit from Sale of Investments		-6.93
Loss on Sale of Fixed Assets		-
Depreciation	2.13	6.17
Interest and Bank Charges	22.82	28.35
Operating profit before working capital changes	**13.39**	**66.98**
Adjustments for Working Capital Changes:		
Decrease (Increase) in Loans & Advances		
Decrease (Increase) in Trade Receivables	-4.69	98.64
Decrease (Increase) Non Current Assets	-53.43	-6.92
OTHER CURRENT ASSETS	-312.28	-546.31
Increase (Decrease) in Other Current Liabilities	15.29	-9.19
Increase (Decrease) in Trade Payables	-169.39	143.16
Cash Generated from operations	-511.11	-253.64
Taxes Paid During the Year	0.87	-39.30
Net Cash From Operating Activities	**-510.24**	**-292.94**
Cash Flow From Investing Activities:		
Net (Purchase) / Sale of Investments	-41.37	-1,283.10
Net (Purchase) / Sale of Fixed Assets	10.43	-18.77
Interest Income	76.47	131.92
Net Cash from Investing Activities	**45.53**	**-1,169.95**
Cash Flow From Financing Activities		
Proceeds From Non Current Borrowings	-	219.76
Dividend Paid	-	-27.21
Borrowings	478.97	1,321.70
Finance Cost	-22.82	-28.36
Net Cash used in Financing Activities	**456.15**	**1,485.89**
Net Increase (Decrease) in Cash & Cash Equivalents (A+	**-8.56**	**23.00**
Opening Balance of Cash & Cash Equivalents	**69.43**	**46.43**
Closing Balance of Cash & Cash Equivalents	**60.87**	**69.43**

For Agribio Spirits Limited

(Formerly known as Beekay Niryat Limited)

Ratan Singh

Digitally signed by Ratan Singh
Date: 2026.11.13 19:46:43 +05'30'

Ratan Singh

DIN : 06818520

Place : Jaipur

Date :13th November,2026

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Agribio Spirits Limited (Formerly known as Beekay Niryat Limited) for the Quarter ended September 30, 2026 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)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Agribio Spirits Limited ('the Holding Company') and its Wholly-owned Subsidiary and Associate Company, for the Quarter ended September 30, 2026 ("the statement"), being submitted by the Holding 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 Holding 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.

The list of entities included in the unaudited consolidated results:

R P Khandelwal & Associates • Chartered Accountants • CA INDIA FRN: 001795C

402, Venkteshwar Tower, Central Spine, Vidhyadhar Nagar, Jaipur, Rajasthan – 302039
Tel: 0141-4022514 | Email: rpkassociates@live.com

NAME OF THE ENTITY	NATURE OF RELATIONSHIP
Agribio Spirits Limited	Holding Company
Agribiotech Industries Limited	Associate Company
Solkit Distillery and Brewery Private Limited	Wholly-owned Subsidiary

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 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. We did not review the interim financial information of *Agribiotech Industries Limited (Associate Company) and Solkit Distillery and Brewery Private Limited (Wholly-owned Subsidiary Company)* included in the unaudited interim consolidated financial results of the Company. The unaudited financial of subsidiary included Total Assets Rs 1207.97 lacs total revenues of ₹ 20.72 lacs and total expenses 38.22 lacs net loss of Rs 17.50 lacs

The Statement includes the interim financial information of one Associate, which have not been reviewed by their auditor, the Associates' financial information reflect total assets Rs net profit after tax Rs 76.33 lacs for the quarter and Rs 167.99 for half year ended 30 September 2026 respectively. 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 subsidiary & 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

R P Khandelwal & Associates • Chartered Accountants • CA INDIA FRN:001795C

Chhavi Bengani
Partner
Membership No. 414142
UDIN: 26414142TODXCV8877
Place: Jaipur
Date: 13th November 2026

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

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPT . 2026

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from Operations	1,629.90	63.37	1,685.52	1,693.27	2,421.84	4,604.45
	Other Income	28.76	55.87	55.64	84.63	122.07	145.07
	Total Income	1,658.66	119.24	1,741.16	1,777.90	2,543.91	4,749.52
II	Expenses:						
a.	Cost of Materials Consumed						
b.	Purchases of Stock-in-Trade	1,588.79	61.50	1,677.15	1,650.29	2,405.48	4,489.82
c.	Change in inventories of Finished goods/ work in progress & Stock in Trade						
d.	Employee benefits expenses	2.37	0.62	1.00	2.99	1.39	10.50
e.	Finance Cost	14.09	10.28	7.52	24.37	9.97	29.38
f.	Depreciation & Amortisation Expense	13.89	1.06	1.85	14.95	2.50	20.36
g	Other Expenses	23.13	14.75	14.26	37.88	29.77	77.99
	Total Expenses	1,642.27	88.21	1,701.78	1,730.48	2,449.11	4,628.05
III	Profit / (Loss) before exceptional and tax (I-II)	16.39	31.03	39.38	47.42	94.80	121.47
	Share of Profit/(Loss) in associate	76.33	91.66		167.99	135.20	172.88
IV	Exceptional items		-	-			
V	Profit / (Loss) before tax (III-IV)	16.39	122.69	39.38	215.41	230.00	294.35
VI	Tax expense:						
	(1) Current Tax	15.51	1.70	9.91	17.21	23.86	46.38
	(2) Defferred Tax		-				-42.77
VII	Profit / (Loss) after tax (V-VI)	77.21	120.99	29.47	198.20	206.14	290.74
VIII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	264.73
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Total Comprehensive Income	-	-	-	-	-	264.73
IX	Total Comprehensive Income for the period(VII+ VIII	77.21	120.99	29.47	198.20	206.14	555.47
X	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	1088.42	1088.42	768.42	1088.42	768.42	1088.42
XI	Earning per Share (Basic/Diluted) in INR					-	
	a) Basic	0.71	1.11	0.38	1.82	2.39	2.67
	b) Diluted	0.71	1.11	0.38	1.82	2.39	2.67

Ratan Singh

Digitally signed by Ratan Singh
Date: 2026.11.13 19:47:04 +05'30'

AGRIBIO SPIRITS LIMITED
(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)
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1 The above Unaudited Standalone Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 November, 2026. Further, the audit of the Standalone Financial Results for the quarter ended 30 Sept.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 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 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, 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 direction from NCLT to call meeting of Share Holder, Secured Creditors and unsecured Creditors. Accordingly company have conducted meetings of Share Holder Secured Creditors and Unsecured creditor on 23rd and 24th October 2026. The company filed compliance report with before the Hon'able National Company Law Tribunal ("NCLT").

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

6 The above results are also avilable 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
Digitally signed by Ratan Singh
Date: 2026.11.13 19:47:27 +05'30'

Ratan Singh
Managing Director
DIN : 06818520

Place : Jaipur
Date :13th November,2026

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

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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

(Amount in Lakhs)

Particulars		As at 30.09.2026 Unaudited)	As at March 31, 2026 (Audited)
ASSETS			
Non-Current Assets			
a.	Property, Plant and Equipment	1,032.23	130.64
b.	Capital Work in Progress	261.30	411.43
c.	Financial Assets		
	(i) Investments in Associate	4,454.88	4,454.88
	(ii) Other Investmments	1.17	1.17
	(iii) Goodwil	1,344.24	1,322.08
	(ii) Loans	-	-
	(iii) Others	-	-
d.	Deffered Tax Assets	82.50	80.69
d.	Other Non-Current Assets	55.97	9.19
	TOTAL NON-CURRENT ASSETS	**7,232.29**	**6,410.08**
Current Assets			
a.	Inventories		-
b.	Financial Assets		
	(i) Trade receivables	82.23	77.54
	(ii) Cash and cash equivalents	84.83	91.33
	(iii) Bank balance other than (ii) above		-
	(iv) Loans	2,671.79	1,910.15
	(v) Others (Deposits)		-
	(vi) Investemnt		-
c.	Advance Recoverable in Cash or Kind		-
d.	Current Tax Assets (Net)		-
e	Other Current Assets	138.37	592.42
	TOTAL CURRENT ASSETS	**2,977.22**	**2,671.44**
	TOTAL ASSETS	**10,209.51**	**9,081.52**
EQUITY AND LIABILITIES			
Equity			
a.	Equity Share Capital	1,088.42	1,088.42
b.	Other Equity	5,891.24	5,955.49
	TOTAL EQUITY	**6,979.66**	**7,043.91**
Liabilities			
Non Current Liabilities			
a.	Financial Liabilities		
	(i) Borrowings	2,645.01	1,363.71
b.	Provisions	-	-
c.	Deferred Tax Liabilities (Net)	2.63	-
	TOTAL NON-CURRENT LIABILITIES	**2,647.64**	**1,363.71**
Current Liabilities			
a.	Financial liabilities		
	(i) Borrowings	**409.09**	**356.21**
	(ii) Trade payables	**154.53**	**290.20**
	(iii) Other financial liabilities	**18.04**	**4.54**
b.	Other Current liabilities		**-**
c.	Provisions	**-**	**-**
d.	Current Tax Liabilty (Net)	**0.55**	**22.94**
	TOTAL CURRENT LIABILITIES	**582.21**	**673.89**
	TOTAL EQUITY AND LIABILITIES	**10,209.51**	**9,081.52**

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

Ratan Singh
Digitally signed by Ratan Singh
Date: 2026.11.13 19:47:57 +05'30'

Ratan Singh
DIN : 06818520

Place : Jaipur
Date : NOVEMBER 13,2026

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 Consolidated Cash Flow Statement For the Year Ended 30th Sept, 2026

(Amount in Lakhs)

Particulars	30.09.2026	31.03.2026		31.03.2023
				Rs.
Cash Flow from Operating Activities				
Net Profit before tax and extraordinary Items	47.43	121.45	134.60	-
Adjustments for:				
Interest Income	-84.63	-138.14	-79.95	-57.58
Dividend Income		-	-	
Loss on sale of Mutual Fund		-	-	
Profit from Sale of Investments		-6.93	-	
Loss on Sale of Fixed Assets		-	-	
Depreciation	14.95	20.36	11.55	0.31
Interest and Bank Charges	24.37	29.38	10.70	1.39
Operating profit before working capital changes	**2.12**	**26.12**	**76.91**	**-55.88**
Adjustments for Working Capital Changes:				
Decrease (Increase) in Loans & Advances			-269.33	-137.58
Decrease (Increase) in Trade Receivables	-4.69	98.64	3.00	-116.73
Decrease (Increase) Non Current Assets	-822.21	-6.92	-139.79	-0.25
OTHER CURRENT ASSETS	-307.59	-653.08	15.82	
Increase (Decrease) in Other Current Liabilities	15.49	-9.19	-2.83	1.71
Increase (Decrease) in Trade Payables	-135.67	226.33	164.03	215.59
Cash Generated from operations	-1,252.55	-318.10	-152.19	-93.14
Taxes Paid During the Year	0.87	3.92	-34.22	-32.04
Net Cash From Operating Activities	**-1,251.68**	**-314.18**	**-186.41**	**-125.18**
Cash Flow From Investing Activities:				
Net (Purchase) / Sale of Investments	-	-1,629.82	-31.87	1.62
Net (Purchase) / Sale of Fixed Assets	-150.13	300.14	-19.23	-21.34
Interest Income	84.63	138.14	79.95	57.58
Net Cash from Investing Activities	**-65.50**	**-1,191.54**	**28.85**	**37.86**
Cash Flow From Financing Activities				
Proceeds From Non Current Borrowings	-	410.86	179.53	62.99
Dividend Paid	-	-27.21	-38.42	
Borrowings	1,334.17	1,196.35	-	-84.47
Finance Cost	-24.37	-29.38	-10.71	
Net Cash used in Financing Activities	**1,309.80**	**1,550.62**	**130.40**	**-21.48**
Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C)	**-7.38**	**44.90**	**-27.16**	**37.16**
Opening Balance of Cash & Cash Equivalents	**91.33**	**46.43**	**58.69**	**21.53**
Closing Balance of Cash & Cash Equivalents	**83.95**	**91.33**	**31.53**	**58.69**

For Agribio Spirits Limited

(Formerly known as Beekay Niryat Limited)

Ratan Singh

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Date: 2026.11.13 19:48:21 +05'30'

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DIN : 06818520

Place : Jaipur

Date :13th November,2026