AGRIBIO SPIRITS™

Date: August 14, 2026

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

Subject: Outcome of the Board Meeting held on Friday, August 14, 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 Friday, August 14, 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. 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, 2026 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, 2026.

   The Board Meeting commenced at 04:30 P.M. and concluded at 05:00 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 Niryat Limited)

Ratan Singh

Digitally signed by Ratan Singh
Date: 2026.08.14 17:08:34 +05'30'

Ratan Singh
(Managing Director)
DIN: 06818520

Encl: As Aboves

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the Quarter ended on June 30, 2026 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)

1. We have reviewed the accompanying statement of Standalone unaudited financial results of Agribio Spirits Limited ("the Company"), for the Quarter ended on June 30, 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

R P Khandelwal & Associates
FRN001795C
Chartered Accountants

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

R P Khandelwal & Associates
FRN001795C
Chartered Accountants

Chhavi Bengani
Partner
Membership No.414142
UDIN: 26414142HDEAKW8450
Place: Jaipur
Date: 14th August 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

AGRIBIO SPIRITS

STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30JUNE . 2026

(Rs. In Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
I	Income				
	Revenue from Operations	61.57	1,294.92	736.31	4,499.75
	Other Income	55.87	53.57	66.43	243.55
	Total Income	117.44	1,348.49	802.74	4,743.30
II	Expenses:				
a.	Cost of Materials Consumed				
b.	Purchases of Stock-in-Trade	61.50	1,289.78	728.33	4,475.56
c.	Change in inventories of Finished goods/ work in progress & Stock in Trade				
d.	Employee benefits expenses	0.62	0.62	0.39	2.62
e.	Finance Cost	10.28	9.87	2.45	28.35
f.	Depreciation & Amortisation Expense	1.06	1.82	0.65	6.17
g	Other Expenses	12.24	7.85	15.51	59.30
	Total Expenses	85.70	1,309.94	747.33	4,572.00
III	Profit / (Loss) before exceptional and tax (I-II)	31.74	38.55	55.41	171.30
IV	Exceptional items		-	-	
V	Profit / (Loss) before tax (III-IV)	31.74	38.55	55.41	171.30
VI	Tax expense:				
	(1) Current Tax	7.99	9.71	13.95	42.62
	(2) Income Tax for Earlier Year				3.76
	(2) Defferred Tax	-	0.44		0.44
VII	Profit / (Loss) after tax (V-VI)	23.75	28.40	41.46	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	23.75	28.40	41.46	389.21
X	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	1,088.42	1,088.42	1,088.42	1,088.42
XI	Earning per Share (Basic/Diluted) in INR				
	a) Basic	0.22	0.26	0.38	1.14
	b) Diluted	0.22	0.26	0.38	1.14

Ratan Singh

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Date: 2026.08.14 17:09:01 +05'30'

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Email: info@abil.co.in

AGRIBIO SPIRITS

	Notes to the Statements of Unaudited Standalone financial Results for the quarter ended 30 June, 2026
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 14 August, 2026. Further, the audit of the Standalone Financial Results for the quarter ended 30 June 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 the Observation Letter from the Stock Exchange on 17.02.2026, and the Scheme is presently pending for approval 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

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Date: 2026.08.14 17:09:42 +05'30'

Ratan Singh
Managing Director
DIN : 06818520

Place : Jaipur
Date :14 Augsut,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 June 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 June 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.

FRN001795C
Chartered Accountants

The list of entities included in the unaudited consolidated results:

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 revenues of ₹ 1.80 lacs and total expenses 2.51 lacs net loss of Rs 0.71 lacs

   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 91.66 lacs for the quarter ended 30 June 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
CA
FRN001795C
Chartered Accountants

C. Bengani

Chhavi Bengani
Partner
Membership No. 414142
UDIN:26414142NBDUSH4489
Place: Jaipur
Date: 14th August 2026

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 ENDED 30TH JUNE . 2026

(Rs. In Lacs

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Audited	Audited
I	Income				
	Revenue from Operations	63.37	1,294.92	736.31	4,499.75
	Other Income	55.87	57.64	66.43	247.62
	Total Income	119.24	1,352.56	802.74	4,747.37
II	Expenses:				
a.	Cost of Materials Consumed		2.12	-	2.12
b.	Purchases of Stock-in-Trade	61.50	1,289.78	728.33	4,475.56
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade				
d.	Employee benefits expenses	0.62	0.56	0.39	2.56
e.	Finance Cost	10.28	10.35	2.45	28.83
f.	Depreciation & Amortisation Expense	1.06	9.52	0.65	13.87
g	Other Expenses	14.75	14.99	15.51	66.44
	Total Expenses	88.21	1,327.32	747.33	4,589.38
III	Profit / (Loss) before exceptional and tax (I-II)	31.03	25.24	55.41	157.99
IV	Share of Profit (Loss) in associate	91.66	34.48	56.77	250.95
V	Profit / (Loss) before tax (III-IV)	122.69	59.72	112.18	408.94
VI	Tax expense:				
	(1) Current Tax	1.70	9.71	13.95	42.62
	(2) Income Tax For Earlier Years				3.76
	(2) Defferred Tax		-40.16		-40.16
VII	Profit / (Loss) after tax (V-VI)	120.99	90.17	98.23	402.72
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	120.99	90.17	98.23	667.45
X	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	1,088.42	1,088.20	1,088.42	1,088.42
XI	Earning per Share (Basic/Diluted) in INR		-		
	a) Basic	1.11	0.83	0.90	3.70
	b) Diluted	1.11	0.83	0.90	3.70

Ratan Singh

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AGRIBIO SPIRITS

	Notes to the statements of Unaudited Consolidated Financial Results for the quarter ended June 30, 2026:
1	The above Unaudited Consolidated financial results were reviewed by Audit Committee and approved by the Board of Directors of Holding Company in their respective meeting held on 14 August, 2026. Further the audit of consolidated financial results for the quarter ended June 30, 2026 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirments) 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 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 Hon'able National Company Law Tribunal, Jaipur ("NCLT").
4	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.
5	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.
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: 2026.08.14 17:07:23 +05'30'

Place : Jaipur
Date : August 14,2026

Ratan Singh
(Managing Director)
DIN: 06818520