



**AGRIBIO SPIRITS**

**Date: January 28, 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 January 28, 2026 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 Wednesday, January 28, 2026, has approved the following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter and Nine Months ended December 31, 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 quarter and Nine Months ended December 31, 2025.

We enclose the copy of Limited Review Report along with Unaudited Standalone and Consolidated Financial Results of the company for the quarter and Nine Months ended December 31, 2025, which have been approved and taken on record by the Board of Directors of the company.

The Board Meeting Commenced at 03:00 PM and concluded at 03:35 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**



## R P KHANDELWAL & ASSOCIATES

Chartered Accountants

### Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the Quarter and Nine month ended on December 31, 2025 of Agribio Spirits Limited (Formerly known as Bækay 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 Bækay Niryat Limited)

We have reviewed the accompanying statement of Standalone unaudited financial results of Agribio Spirits Limited ("the Company"), for the Quarter and nine months ended on December 31, 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, 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

  
Chhavi Bengani  
Partner  
Membership No.414142  
UDIN:26414142XVTGX9322



Place: Jaipur

Date: 28<sup>th</sup> January 2026

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rpkassociates@live.com



402, Venkateshwar Tower, Near Cine Star,  
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

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AGRIBIO SPIRITS

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**

S. No.	Particulars	Quarter Ended			Year to date Figure		Rs. In Lacs
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from Operations	782.98	1,685.52	784.80	3,204.81	1,347.76	1,818.98
	Other Income	67.91	55.64	58.32	189.98	151.30	263.19
	<b>Total Income</b>	<b>850.89</b>	<b>1,741.16</b>	<b>843.12</b>	<b>3,394.79</b>	<b>1,499.06</b>	<b>2,082.17</b>
II	Expenses:						
a.	Cost of Materials Consumed						
b.	Purchases of Stock-in-Trade	780.29	1,677.15	776.22	3,185.77	1,331.21	1,797.46
c.	Change in inventories of Finished goods/ work in progress & Stock in Trade						
d.	Employee benefits expenses	0.61	1.00	1.35	2.00	3.69	4.49
e.	Finance Cost	8.51	7.52	9.64	18.48	17.25	18.34
f.	Depreciation & Amortisation Expense	1.85	1.85	2.26	4.35	6.76	8.97
g.	Other Expenses	21.69	14.26	14.36	51.46	29.45	97.65
	<b>Total Expenses</b>	<b>812.95</b>	<b>1,701.78</b>	<b>803.83</b>	<b>3,262.06</b>	<b>1,388.36</b>	<b>1,926.91</b>
III	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>37.94</b>	<b>39.38</b>	<b>39.29</b>	<b>132.73</b>	<b>110.70</b>	<b>155.26</b>
IV	Exceptional items						
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>37.94</b>	<b>39.38</b>	<b>39.29</b>	<b>132.73</b>	<b>110.70</b>	<b>155.26</b>
VI	Tax expense:						
	(1) Current Tax	9.55	9.91	9.89	33.41	28.78	39.85
	(2) Deferred Tax	-	-	-	-	-	0.95
VII	<b>Profit / (Loss) after tax (V-VI)</b>	<b>28.39</b>	<b>29.47</b>	<b>29.40</b>	<b>99.32</b>	<b>81.92</b>	<b>114.46</b>
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 )	-	-	-	-	-	-
	<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>28.39</b>	<b>29.47</b>	<b>29.40</b>	<b>99.32</b>	<b>81.92</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>998.42</b>	<b>1088.42</b>	<b>998.42</b>	<b>1030.92</b>
XI	<b>Earning per Share (Basic/Diluted) in INR</b>						
	a) Basic	0.26	0.27	0.29	0.91	0.82	1.11
	b) Diluted	0.26	0.27	0.29	0.91	0.75	1.11

1 The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 28 January 2026. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 31 December 2025.

2 These Un-audited 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)

Place : Jaipur  
Date : January 28,2026

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 Nine month ended December 31, 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 Niryat Limited)**

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 and Wholly- owned subsidiary Company (the Parent and its Associates and Subsidiary together referred as "the Group"), for the Quarter and Nine months ended December 31, 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 Holding 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.

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 statement includes the result of our Associate Company Subsidiary company :

**M/s Agribiotech Industries Limited (the Associate Company)**

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.

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. 81.27 Lakhs and Rs. 216.47 Lakhs for the quarter and nine-month period ended on 31 December 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.

**M/s Solkit Distillery and Brewery Pvt. Ltd. (Wholly-Owned Subsidiary Company)**

The Company was acquired on September 11, 2025. As informed to us, the operations of the subsidiary company have not started during the period under review. Modernization and Installed capacity enhancement work is under progress. After completion of modernization and installation of new machinery, operation will resume. There after financial statement of P & L will be prepared and consolidate the same in holding company's results;

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: 26414142MASUHW7951**

**Place: Jaipur**

**Date: 28-01-2026**



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**AGRIBIO SPIRITS**
**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER. 2025**
**Rs. In Lacs**

S. No.	Particulars	Quarter Ended			Year to date Figure		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Income						
	Revenue from Operations	782.98	1,685.52	784.80	3,204.81	1,347.76	1,818.98
	Other Income	67.91	55.64	58.32	189.98	151.30	263.19
	<b>Total Income</b>	<b>850.89</b>	<b>1,741.16</b>	<b>843.12</b>	<b>3,394.79</b>	<b>1,499.06</b>	<b>2,082.17</b>
II	Expenses:						
a.	Cost of Materials Consumed						
b.	Purchases of Stock-in-Trade	780.29	1,677.15	776.22	3,185.77	1,331.21	1,797.46
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade						
d.	Employee benefits expenses	0.61	1.00	1.35	2.00	3.69	4.49
e.	Finance Cost	8.51	7.52	9.64	18.48	17.25	18.34
f.	Depreciation & Amortisation Expense	1.85	1.85	2.26	4.35	6.76	8.97
g.	Other Expenses	21.69	14.26	14.36	51.46	29.45	97.65
	<b>Total Expenses</b>	<b>812.95</b>	<b>1,701.78</b>	<b>803.83</b>	<b>3,262.06</b>	<b>1,388.36</b>	<b>1,926.91</b>
III	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>37.94</b>	<b>39.38</b>	<b>39.29</b>	<b>132.73</b>	<b>110.70</b>	<b>155.26</b>
IV	<b>Share of Profit (Loss) in associate</b>	<b>81.27</b>	<b>78.43</b>	<b>87.42</b>	<b>216.47</b>	<b>217.94</b>	<b>251.84</b>
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>119.21</b>	<b>117.81</b>	<b>126.71</b>	<b>349.20</b>	<b>328.64</b>	<b>407.10</b>
VI	Tax expense:						
(1)	Current Tax	9.55	9.91	9.89	33.41	27.87	39.86
(2)	Deferred Tax	-	-	-	-	-	0.95
VII	<b>Profit / (Loss) after tax (V-VI)</b>	<b>109.66</b>	<b>107.90</b>	<b>116.82</b>	<b>315.79</b>	<b>300.77</b>	<b>366.29</b>
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 )	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59.44</b>
IX	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>109.66</b>	<b>107.90</b>	<b>116.82</b>	<b>315.79</b>	<b>300.77</b>	<b>425.73</b>
X	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>1088.42</b>	<b>1088.42</b>	<b>998.42</b>	<b>1088.42</b>	<b>998.42</b>	<b>1030.92</b>
XI	<b>Earning per Share (Basic/Diluted) in INR</b>						
a)	Basic	1.01	0.99	1.17	2.90	3.01	3.55
b)	Diluted	1.01	0.99	1.07	2.90	2.76	3.55

- 1 The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 28 January 2026. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 31st Dec 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 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.
- 7 The Company acquired 99.10% equity shares of Solkit Distillery and Brewery Private Limited on September 11, 2025 through acquisition and on December 29, 2025 through subscription to a rights issue. Since the operations of the said subsidiary had not commenced during the period under review and no financial statements were prepared for the period, the financial information of the subsidiary has not been consolidated in these results.

For Agribio Spirits Limited  
(Formerly known as BEEKAY NIRYAT Limited)