



AGRIBIO SPIRITS

Date:13-01-2025

To
BSE Limited
Corporate Relationship Department
P J Towers, 1st Floor,
Dalal Street, Fort,
Mumbai-400 001

Scrip Code: 539546

Sub: Application under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Scheme of Merger by absorption of Agribiotech Industries Limited (ABIL or Transferor Company) with Agribio Spirits Limited (ASL or Transferee Company) and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme")

Dear Sir,

In connection with the above Application, we hereby confirm that the accounting treatment proposed in Clause 11 of PART III of the Scheme is in compliance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 notified by the Central Government under the Act and other Generally Accepted Accounting Principles in India.

Thanking you,

Yours Faithfully,

For Agribio Spirits Limited

Pankaj Sharma
Director
DIN: 09512492

