

**Date: May 30, 2025**

To,  
**BSE Limited**  
**Listing Department**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**Kind Attn: Listing Department**

**Sub: Outcome of the Board Meeting held on May 30, 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,

This is to inform you that the Board of Directors of the Company in its meeting held on 30th May, 2025, at the registered office of the Company situated at 111, Signature Tower, DC-2 Lal Kothi Scheme, Tonk Road Jaipur - 302015 (Rajasthan), inter-alia consider and approved the following matters:

- a) The Audited Financial Results of the Company, both Standalone and Consolidated, for the quarter and year ended March 31, 2025 as required under Regulation 33 (3) of the Listing Regulations.
- b) Appointment of M/s Abhishek S & Associates as Secretarial Auditor of the Company.
- c) Resignation of Mr. Pankaj Sharma as Director of the Company.
- d) Recommendation of final dividend to the equity shareholders for the financial year ended 31st March, 2025.

The Board of Directors of the Company has approved and recommended a final dividend of 2.5% i.e. Rs. 0.25/- per equity share each for the financial year ended 31st March, 2025, subject to the approval of shareholders at the ensuing Annual General Meeting.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/ 2023/123 dated July 13, 2023, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, are mentioned below as **Annexure-1**.

The meeting of the Board commenced at 04:30 PM and concluded at 05:15 PM

We request you to kindly acknowledge and take on record the aforesaid information.

Thanking you.

**Yours Faithfully,**

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

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

**Annexure-1**

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024.

**a) Details of Secretarial Auditor:**

Particulars	Details of such event
Name	M/s Abhishek S & Associates
Designation	Secretarial Auditor
Reason for change viz. appointment, <del>re-appointment,</del> <del>resignation, removal, death or otherwise</del>	<p>Appointment</p> <p>The tenure of M/s. Abhishek S &amp; Associates, Company Secretaries in Practice the existing Secretarial Auditor of the Company comes to an end on March 31, 2025. Therefore, to comply with the provisions of the Companies Act, 2013 &amp; Regulation 24 (A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company has appointed M/s. Abhishek S &amp; Associates, Practising Company Secretary, Certificate of Practice No. 25039, Peer Review Certificate No. 4098/2023 as Secretarial Auditor, with effect from April 1, 2025, for a period of 5 years and fix their remuneration, subject to the approval of the members at the ensuing Annual General Meeting of the Company.</p>
Date of appointment/ <del>re-appointment/cessation (as applicable)</del> & term of appointment/ <del>re-appointment</del>	For a period of 5 years with effect from April 1, 2025, subject to the approval of the members at the ensuing Annual General Meeting of the Company.
Brief profile (in case of appointment)	M/s. Abhishek S & Associates, peer reviewed firm of Company Secretaries in Practice bearing Unique Identification No. S2019RJ701200 and peer reviewed



## AGRIBIO SPIRITS

	firm bearing Certificate No. 4098/2023. The firm has vast experience in Secretarial Audit Services, Corporate Laws such as Companies Act and SEBI Regulations with specific reference to SEBI LODR Disclosure, Takeover, Insider Trading, SEBI Open Offer, ESOP and Due Diligence.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

### b) Details for Resignation of Mr. Pankaj Sharma as Director of the Company:

Particulars	Details of such event
Name	Mr. Pankaj Sharma
Designation	Non-Executive Director
DIN	09512492
Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise</del>	Resignation (Resignation Letter attached)
Date of <del>appointment/re-appointment/cessation (as applicable) &amp; term of appointment/re-appointment</del>	With effect from May 30, 2025
Brief profile (in case of appointment)	Not Applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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

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



Date: 30.05.2025

To,  
**BSE Limited**  
**Listing Department**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai - 400001

**Subject: Declaration in terms of Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

We hereby declare that the Statutory Auditors of the company **M/s. R P Khandelwal & Associates, Chartered Accountants (FRN: 001795C)** have issued Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on March 31, 2025.

The declaration is given in terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 30, 2025.

Thanking you,

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

*Gaurav Somani*

**Gaurav Somani**  
**Chief Financial Officer**





**Independent Auditor's Report on the Quarterly and Year to Date audited Standalone Financial Results of the company pursuant to 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)**

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Quarterly and Year to Date Standalone financial results of **Agribio Spirits Limited (Formerly Known As Beekay Niryat Limited)** ("the company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the **quarter ended March 31, 2025** as well as the year to date results for the **period from April 01, 2024 to March 31, 2025**.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results Section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



+91 141- 4022514

rpkassociates@live.com

402, Venkateshwar Tower, Near Cine Star,  
Central Spine, Vidhyadhar Nagar, Jaipur-302039

## **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





- ✓ Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ✓ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on the effectiveness of the company's internal control.
- ✓ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- ✓ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, we are of the opinion that the company are able to continue as a going concern. Our conclusions are based on the audit evidence obtained up-to-date of our Auditor's Report. However, future events or conditions may cause the company and its associate's entities to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statements may be influence, we consider materiality and qualitative factors in (i.) planning the scope of our audit work and in evaluating the results of our work and (ii.) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## Other Matter

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2025 and the published unaudited year-to-date figures upto the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For R P Khandelwal & Associates,  
Chartered Accountants,  
FRN 001795C**



**CA Chhavi Bengani**

**Partner**

**Membership No. 414142**

**UDIN No: 25414142BMIUSD9903**

**Place: Jaipur**

**Date: 30/05/2025**

**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



**STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31MARCH . 2025**

					Rs. In Lacs	
S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	30.12.2024	31.3.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from Operations	471.22	784.80	477.49	1,818.98	2,105.82
	Other Income	111.89	58.32	12.84	263.19	79.95
	<b>Total Income</b>	<b>583.11</b>	<b>843.12</b>	<b>490.33</b>	<b>2,082.17</b>	<b>2,185.77</b>
II	Expenses:					
a.	Cost of Materials Consumed					-
b.	Purchases of Stock-in-Trade	466.25	776.22	394.39	1,797.46	1,991.68
c.	Change in inventories of Finished goods/ work in progress & Stock in Trade					-
d.	Employee benefits expenses	0.80	1.35	1.11	4.49	3.36
e.	Finance Cost	1.09	9.64	1.50	18.34	10.70
f.	Depreciation & Amortisation Expense	2.21	2.26	5.39	8.97	11.55
g.	Other Expenses	68.20	14.36	10.61	97.65	33.87
	<b>Total Expenses</b>	<b>538.55</b>	<b>803.83</b>	<b>413.00</b>	<b>1,926.91</b>	<b>2,051.16</b>
III	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>44.56</b>	<b>39.29</b>	<b>77.33</b>	<b>155.26</b>	<b>134.61</b>
IV	Exceptional items		-	-		-
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>44.56</b>	<b>39.29</b>	<b>77.33</b>	<b>155.26</b>	<b>134.61</b>
VI	Tax expense:					
	(1) Current Tax	11.98	9.89	20.17	39.85	35.60
	(2) Defferred Tax	0.95	-	1.37	0.95	1.37
VII	<b>Profit / (Loss) after tax (V-VI)</b>	<b>31.63</b>	<b>29.40</b>	<b>55.79</b>	<b>114.46</b>	<b>97.64</b>
VIII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	-	-	59.43	2,793.32
	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>59.43</b>	<b>2,793.32</b>
IX	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>31.63</b>	<b>29.40</b>	<b>55.79</b>	<b>173.89</b>	<b>2,890.96</b>
X	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>1030.92</b>	<b>998.42</b>	<b>768.42</b>	<b>1030.92</b>	<b>768.42</b>
XI	<b>Earning per Share (Basic/Diluted) in INR</b>					
	a) Basic	0.32	0.29	0.73	1.11	1.27
	b) Diluted	0.29	0.27	0.73	1.11	1.27

Ratan Singh

Place : Jaipur  
Date : May 30,2025

Managing Director  
DIN : 06818520

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

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- 1 The above 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 30 May 2025.
- 2 The above 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 :30 May,2025

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



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AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025

(Amount in Lakhs)

Particulars	As at	As at
	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a. Property, Plant and Equipment	21.22	30.19
b. Capital Work in Progress	232.10	-
c. Financial Assets		
(i) Investments	4,270.89	4,245.99
(ii) Loans	-	-
(iii) Others	-	-
d. Deferred Tax Assets	-2.19	-1.24
d. Other Non-Current Assets	8.65	147.30
<b>TOTAL NON-CURRENT ASSETS</b>	<b>4,530.67</b>	<b>4,422.24</b>
<b>Current Assets</b>		
a. Inventories	-	-
b. Financial Assets		
(i) Trade receivables	203.94	113.72
(ii) Cash and cash equivalents	46.43	31.52
(iii) Bank balance other than (ii) above	-	-
(iv) Loans	1,821.41	899.20
(v) Others (Deposits)	-	-
(vi) Investemnt	-	-
c. Advance Recoverable in Cash or Kind	-	-
d. Current Tax Assets (Net)	-	-
e. Other Current Assets	0.12	319.71
<b>TOTAL CURRENT ASSETS</b>	<b>2,071.90</b>	<b>1,364.14</b>
<b>TOTAL ASSETS</b>	<b>6,602.57</b>	<b>5,786.39</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity Share Capital	1,030.92	768.42
b. Other Equity	5,280.67	3,972.60
<b>TOTAL EQUITY</b>	<b>6,311.60</b>	<b>4,741.02</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	186.59	242.52
b. Provisions	-	-
c. Deferred Tax Liabilities (Net)	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>186.59</b>	<b>242.52</b>



<b>Current Liabilities</b>		<b>186.59</b>	<b>242.52</b>
a.	Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables	<b>59.14</b>	<b>776.02</b>
	(iii) Other financial liabilities	<b>19.08</b>	<b>1.31</b>
b.	Other Current liabilities	-	-
c.	Provisions	-	-
d.	Current Tax Liabilty (Net)	<b>26.15</b>	<b>25.51</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>104.37</b>	<b>802.84</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,602.57</b>	<b>5,786.39</b>

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

**Place : Jaipur**  
**Date : May 30,2025**

**Ratan Singh**  
**DIN : 06818520**



**AGRIBIO SPIRITS LIMITED**  
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**Audited Cash Flow Statement For the Year Ended 31st March, 2025**

(Amount in Lakhs)

Particulars	31.03.2025	31.03.2024
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax and extraordinary Items	155.26	134.60
<b>Adjustments for:</b>		
Interest Income	-74.67	-79.95
Dividend Income	-	-
Loss on sale of Mutual Fund	-	-
Profit from Sale of Investments	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	8.97	11.55
Interest and Bank Charges	18.34	10.70
<b>Operating profit before working capital changes</b>	<b>107.90</b>	<b>76.91</b>
<b>Adjustments for Working Capital Changes:</b>		
Decrease (Increase) in Loans & Advances	-922.21	-269.33
Decrease (Increase) in Trade Receivables	-90.22	3.00
Decrease (Increase) Non Current Assets	134.34	-139.79
OTHER CURRENT ASSETS	319.58	15.82
Increase (Decrease) in Other Current Liabilities	17.77	-2.83
Increase (Decrease) in Trade Payables	-721.04	164.03
Cash Generated from operations	-1,153.88	-152.19
Taxes Paid During the Year	-43.87	-34.22
<b>Net Cash From Operating Activities</b>	<b>-1,197.75</b>	<b>-186.41</b>
<b>Cash Flow From Investing Activities:</b>		
Net (Purchase) / Sale of Investments	34.53	-31.87
Net (Purchase) / Sale of Fixed Assets	-223.13	-19.23
Interest Income	74.67	79.95
<b>Net Cash from Investing Activities</b>	<b>-113.93</b>	<b>28.85</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds From Non Current Borrowings	1,412.06	179.53
Dividend Paid	-15.37	-38.42
Borrowings	-51.77	-
Finance Cost	-18.34	-10.71

Net Cash used in Financing Activities	1,326.58	130.40
Net Increase (Decrease) in Cash & Cash Equivalents (A+	14.90	-27.16
Opening Balance of Cash & Cash Equivalents	31.53	58.69
Closing Balance of Cash & Cash Equivalents	46.43	31.53

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

**Ratan Singh**  
**DIN : 06818520**

**Place : Jaipur**  
**Date :30 May,2025**

**Independent Auditors' Report on Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of 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)**

**Opinion**

We have audited the accompanying Quarterly and Year to date Consolidated Financial Results of **Agribio Spirits Limited (Formerly Known As Beekay Niryat Limited)** ("the Company") and its associates for the **quarter ended 31<sup>st</sup> March, 2025 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025 ("the Statement")**, attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the Standalone separate unaudited financial statements of its associate company the Statement:

- a. includes the unaudited results of the following entities:
  1. Associate Company: Agribiotech Industries Limited
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net profit after tax and other comprehensive income/ loss and other financial information of the Group for the **quarter ended 31<sup>st</sup> March, 2025 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.**

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its associates entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



+91 141- 4022514

rpkassociates@live.com

402, Venkateshwar Tower, Near Cine Star,  
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## **Management's and Board of Director's Responsibilities for the Consolidated Annual Financial Results**

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Statement which is the responsibility of the Company's managements and has been approved by the Company's Board of Directors. The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give true and fair view of the net profit and other comprehensive income/loss of the Company and other financial information in accordance with the accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the **Agribio Spirits Limited (Formerly Known As Beekay Niryat Limited)**, as aforesaid.

In preparing the consolidated annual financial results, the respective managements and Board of Directors of the companies included its associates are responsible for assessing the ability of the its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included its associates are responsible for overseeing the financial reporting process of its associates.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to



influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ✓ Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ✓ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on the effectiveness of the company's internal control.
- ✓ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- ✓ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, we are of the opinion that the company are able to continue as a going concern. Our conclusions are based on the audit evidence obtained up-to-date of our Auditor's Report. However, future events or conditions may cause the company and its associates entities to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- ✓ Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within its associates to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the **Agribio Spirits Limited (Formerly Known As Beekay Niryat Limited)** and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other





matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matters**

The consolidated Financial Results include the Unaudited Financial Statements of **M/s Agribiotech Industries Limited**, associates entities, whose Financial Results reflect Group's share of Total Assets Rs. 4396.73 Lacs as at March 31, 2025, Group's share of total net profit after tax of Rs 33.90 Lacs for the quarter and Net Profit Rs. 251.84 Lacs, for the year ended March 31, 2025 respectively. These Unaudited Financial Statements have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these associates entities is based solely on such unaudited Financial Statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Statements are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Board of Directors.

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2025 and the published unaudited year-to-date figures upto the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For R P Khandelwal & Associates**  
**Chartered Accountants**  
**FRN 001795C**

*C. Bengani*

**CA Chhavi Bengani**  
**Partner**  
**Membership No. 414142**  
**UDIN No. 25414142BMIUSE4274**  
**Place: Jaipur**  
**Date: 30/05/2025**



**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



**CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST MARCH, 2025**

S. No.	Particulars	Rs. In Lacs				
		Quarter Ended		Year Ended		
		31.3.2025	31.12.2024	31.3.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from Operations	471.22	784.80	477.49	1,818.98	2,105.82
	Other Income	111.89	58.32	12.84	263.19	79.95
	<b>Total Income</b>	<b>583.11</b>	<b>843.12</b>	<b>490.33</b>	<b>2,082.17</b>	<b>2,185.77</b>
II	Expenses:					
a.	Cost of Materials Consumed	-	-	-	-	-
b.	Purchases of Stock-in-Trade	466.25	776.22	394.39	1,797.46	1,991.68
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-	-
d.	Employee benefits expenses	0.80	1.35	1.11	4.49	3.36
e.	Finance Cost	1.09	9.64	1.50	18.34	10.70
f.	Depreciation & Amortisation Expense	2.21	2.26	5.39	8.97	11.55
g.	Other Expenses	68.20	14.36	10.61	97.65	33.87
	<b>Total Expenses</b>	<b>538.55</b>	<b>803.83</b>	<b>413.00</b>	<b>1,926.91</b>	<b>2,051.16</b>
III	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>44.56</b>	<b>39.29</b>	<b>77.33</b>	<b>155.26</b>	<b>134.61</b>
IV	Share of Profit (Loss) in associate		87.42	-63.44		146.32
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>44.56</b>	<b>126.71</b>	<b>13.89</b>	<b>155.26</b>	<b>280.93</b>
VI	Tax expense:					
	(1) Current Tax	11.98	9.89	20.17	39.86	34.89
	(2) Deferred Tax	0.95	-	1.37	0.95	1.37
VII	<b>Profit / (Loss) after tax (V-VI)</b>	<b>31.63</b>	<b>116.82</b>	<b>-7.65</b>	<b>114.45</b>	<b>244.67</b>
VIII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	-		59.44	2,793.22
	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>2,793.22</b>
IX	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>31.63</b>	<b>116.82</b>	<b>-7.65</b>	<b>173.89</b>	<b>3,037.89</b>
X	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>1,030.92</b>	<b>998.42</b>	<b>768.42</b>	<b>1,030.92</b>	<b>768.42</b>
XI	<b>Earning per Share (Basic/Diluted) in INR</b>					
	a) Basic	0.32	1.17	-0.10	1.11	3.18
	b) Diluted	0.29	1.08	-0.10	1.11	3.18

**Ratan Singh**

Ratan Singh  
Digitally signed by Ratan Singh  
Date: 2025.05.30 17:55:47  
+05'30'

**Managing Director**

**DIN : 06818520**

**Place : Jaipur**

**Date : May 30,2025**



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

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- 1 The above Consolidated 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 30 May 2025.
- 2 The above 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
- 6 The company have one Associated concern having 29.76% stake. There profit of associate have consider in above financial results.

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

Ratan Singh  
Managing Director  
DIN : 06818520

Place : Jaipur  
Date : 30 May, 2025

**AGRIBIO SPIRITS LIMITED**  
**(FORMERLY KNOWN AS BEEKAY NIRYAT LIMITED)**  
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**Audited Cash Flow Statement For the Year Ended 31st March, 2025**

(Amount in Lakhs)		
Particulars	31.3.2025	31.03.2024
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax and extraordinary Items	155.26	134.60
Adjustments for		
Interest Income	-74.67	-79.95
Dividend Income		
Loss on sale of Mutual Fund		
Profit from Sale of Investments		
Loss on Sale of Fixed Assets		
Depreciation	8.97	11.55
Interest and Bank Charges	18.34	10.7
<b>Operating profit before working capital changes</b>	<b>107.90</b>	<b>76.90</b>
Adjustments for Working Capital Changes		
Decrease (Increase) in Loans & Advances	-922.21	-269.33
Decrease (Increase) in Trade Receivables	-90.22	3.00
Decrease (Increase) Non Current Assets	134.34	-139.79
OTHER CURRENT ASSETS	319.58	15.82
Increase (Decrease) in Short-Term Provisions		
Increase (Decrease) in Other Current Liabilities	17.77	-2.83
Increase (Decrease) in Trade Payables	-721.04	164.03
Cash Generated from operations	-1,153.88	-152.19
Taxes Paid During the Year	-43.87	-34.22
Extraordinary Items		
<b>Net Cash From Operating Activities</b>	<b>-1,197.75</b>	<b>-186.41</b>
<b>Cash Flow From Investing Activities</b>		
Net (Purchase) / Sale of Investments	34.53	-31.87
Net (Purchase) / Sale of Fixed Assets	-223.13	-19.23
Interest Income	74.67	79.95
Dividend Income		
Interest and Bank Charges		
<b>Net Cash from Investing Activities</b>	<b>-113.93</b>	<b>28.85</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds From Non Current Borrowings	1412.06	179.53
Dividend Paid	-15.37	-38.42
Borrowings	-51.77	
Finance Cost	-18.34	-10.71
<b>Net Cash used in Financing Activities</b>	<b>1,326.58</b>	<b>130.40</b>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>14.90</b>	<b>(27.16)</b>
<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>31.53</b>	<b>58.69</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>46.43</b>	<b>31.53</b>

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

**Ratan Singh**  
**DIN : 06818520**

**Place : Jaipur**  
**Date : May 30,2025**

**AGRIBIO SPIRITS LIMITED**  
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AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025

(Amount in Lakhs)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a. Property, Plant and Equipment	21.22	30.19
b. Capital Work in Progress	232.10	
c. Investment In Asscoiates	4,270.89	4,073.01
Financial Assets:		
d. (i) Investments	-	236.32
e. Other Non Current Assets	8.65	147.30
f. Income Tax Assets	13.70	9.40
f. Deffered Tax Assets		
<b>TOTAL NON-CURRENT ASSETS</b>	<b>4,546.56</b>	<b>4,496.22</b>
<b>Current Assets</b>		
a. Inventories	-	-
b. Financial Assets	-	-
(i) Trade receivables	176.19	113.72
(ii) Cash and cash equivalents	46.43	31.52
(iii) Loans	1,821.41	899.20
c. Advance Recoverable in Cash or Kind	-	-
d. Other Current Assets	27.87	319.71
<b>TOTAL CURRENT ASSETS</b>	<b>2,071.90</b>	<b>1,364.15</b>
<b>TOTAL ASSETS</b>	<b>6,618.46</b>	<b>5,860.37</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity Share Capital	1,030.92	768.42
b. Other Equity	5,280.67	4,035.95
<b>TOTAL EQUITY</b>	<b>6,311.59</b>	<b>4,804.37</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	186.59	242.52
b. Deffered tax Liabilites (Net)	2.19	1.24
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>188.78</b>	<b>243.76</b>
<b>Current Liabilities</b>	<b>188.78</b>	<b>243.76</b>
a. Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	59.14	776.02
(iii) Other financial liabilities	19.09	1.32
b. Current Tax Liabilty (Net)	39.86	34.89
<b>TOTAL CURRENT LIABILITIES</b>	<b>118.09</b>	<b>812.23</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,618.46</b>	<b>5,860.37</b>

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

Ratan Singh  
DIN : 06818520

Place : Jaipur  
Date : May 30,2025