To,

11.12.2023

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block- G,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400051

Subject: Re-submission of Financial Results for quarter ended September 30, 2023.
Reference: Your mail dated 11.12.2023 Regarding machine-readable and searchable format

Dear Sir/ Madam,

This is with reference to your email dated 11.12.2023 regarding captioned subject stating that the financial results submitted is not machine-readable and searchable format prescribed by SEBI in Quick Results.

In this context, we hereby informed you that the Financial Results for the period ended 30th September,2023 are already submitted in searchable format. In spite we are again attaching herewith financial results for the period ended 30th September,2023 in machine-readable and searchable format.

Kindly acknowledge the same.

Thanking you,
Yours truly,
For Abhishek Corporation Limited in Liquidation

Nasima Arif Kagadi
Digitally signed by Nasima Arif Kagadi
Date: 2023.12.11 18:22:22 +05'30'

Nasima Kagadi
Company Secretary & Compliance Officer

Abhishek Corporation Limited
Regd Office : Gat no 148, Tamgaon, Kolhapur-Hupri Road, Tal. Karveer, Kolhapur - 416 234, INDIA **Ph.**:+91-231-2676191, **Fax**: +91-231-2676194
Email : admin@abhishekcorporation.com
CIN : L51491PN1993PLC073706. GSTIN : 27AACCA 0323P1ZR

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In Liquidation

ABHISHEK CORPORATION

www.abhishekcorporation.com

Bombay Stock Exchange Limited
Floor I, Rotunda Building, Dalal Street,
Mumbai 01

Kind Attn: Department of Corporate Services

BSE Code: 532831
FAX No. 022-22723121

National Stock Exchange of India Limited
"Exchange Plaza", Bandra –Kurla Complex,
Bandra (East),Mumbai 400051

Kind Attn: Listing Department

NSE Code: ABHISHEK
FAX No. 022-26598120

Sub: Outcome of Board Meeting held on November 10, 2023

Dear Sir/Madam,

We wish to inform you that at the Board Meeting held today i.e. on November 10, 2023, the Board of Directors of Abhishek Corporation Limited (the 'Company') approved the Unaudited Standalone Financial Results of the Company for the quarter and Half year ended September 30, 2023.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('Listing Regulations'), we are enclosing herewith the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2023 along with Statement of Assets and Liabilities and statement of Cash Flows for the half year ended September 30, 2023;
2. Limited Review Report issued by statutory Auditor of the company on Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2023.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 4.35 p.m.

Kindly request to note the same.

For Abhishek Corporation Limited

A. Y. Bhide

ABHISHEK CORPORATION LTD. KOLHAPUR

Anant Y. Bhide
Managing Director
(DIN 10244641)

Abhishek Corporation Limited
Regd Office : Gat no 148, Tamgaon, Kolhapur-Hupri Road, Tal. Karveer, Kolhapur - 416 234, INDIA Ph.:+91-231-2676191, Fax: +91-231-2676194
Email : admin@abhishekcorporation.com
CIN : L51491PN1993PLC073706. GSTIN : 27AACCA 0323P1ZR

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Abhishek Corporation Limited (Under Liquidation)

PART I - Statement of Standalone Unaudited Results for the quarter and half year ended 30/09/2023

(₹ in Lakhs)

Sr No.	Particulars	Quarter Ended on			Half Year ended on		Year Ended on
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	**Income From Operations**	**196.53**	**536.94**	**132.19**	**733.47**	**620.23**	**1,658.96**
	a) Income From Operations (Gross)	196.53	536.94	132.19	733.47	620.23	1,658.96
	b) Other Operating Income	-	-	-	-	-	-
2	**Other Income**	7.33	5.16	4.60	12.49	7.53	24.67
3	**Total Income (1+2)**	**203.86**	**542.10**	**136.79**	**745.96**	**627.76**	**1,683.63**
4	**Expenses**						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchases of Stock -in - Trade	-	-	-	-	-	-
	c) Changes in inventories of Finished Goods, WIP and stock -in- Trade	-	-	-	-	-	-
	d) Employee Benefits expenses	131.70	240.54	171.67	372.24	391.11	979.07
	e) Finace Cost	-	-	-	-	-	-
	f) Depreciation & Amortisation Expenses	82.33	82.33	290.54	164.66	581.07	1,162.22
	g) Operating and Other Expenses	204.89	418.89	133.61	623.78	466.00	1,241.63
	Total Expenses (a+b+c+d+e+f+g)	**418.92**	**741.76**	**595.82**	**1,160.68**	**1,438.18**	**3,382.92**
5	**Profit (loss) before exceptional items and tax (3-4)**	**(215.06)**	**(199.66)**	**(459.03)**	**(414.72)**	**(810.42)**	**(1,699.29)**
6	**Exceptional Items**	-	-	-	-	-	-
7	**Profit (loss) Before Tax (5-6)**	**(215.06)**	**(199.66)**	**(459.03)**	**(414.72)**	**(810.42)**	**(1,699.29)**
8	**Tax Expenses :**						
	a)Current Tax	-	-	-	-	-	-
	b)Deferred Tax	-	-	-	-	-	-
9	**Total Tax Expenses**	-	-	-	-	-	-
10	**Net profit (loss) after tax (7-9)**	**(215.06)**	**(199.66)**	**(459.03)**	**(414.72)**	**(810.42)**	**(1,699.29)**
11	**Other comprehensive income(net of tax)**						
	Items that will not be reclassified to profit or loss A/c (Net of Tax)	-	-	-	-	-	52.90
12	**Total Comprehensive Income for the period (net of tax) (10+11)**	**(215.06)**	**(199.66)**	**(459.03)**	**(414.72)**	**(810.42)**	**(1,646.39)**
13	**Paid up Equity Share Capital(Face Value Rs.10 each,Fully Paid)**	1,600.85	1,600.85	1,600.85	1,600.85	1,600.85	1,600.85
14	**Other equity excluding revaluation reserve**						(92,362.45)
15	**Earning Per share (EPS)(not annualised)**						
	(a) Basic	(1.34)	(1.25)	(2.87)	(2.59)	(5.06)	(10.61)
	(b) Diluted	(1.34)	(1.25)	(2.87)	(2.59)	(5.06)	(10.61)

Notes

1 The above results are reviewed by the audit committee and approved by the Board of Directors (who are duly authorised by the liquidator to conduct a meeting and approve the financial results) at its meeting held on 10th November 2023.The Limited review of the same has been carried out by the Statutory Auditors of the Company as per the regulations 33 of SEBI(Listing Obligations & Disclosure Requirements) Regulations,2015

2 Figures has been regrouped/rearranged/reclassifed/reworked wherever necessary.

3 The financial results for the above periods have been prepared in accordance with the Companies (Indian Accounting Standards)Rules,2015(Ind AS) as prescribed under section 133 of the Companies Act 2013 read with the relevent rules and circulars issued thereunder.

4 Company operates in sigle business segment "textile" (as per Ind AS 108- "Segment Reporting)

5 The revenue for current quarter is reduced, largely due to non availability of cotton at reasonable prices resulting in temporary closure of spinning unit.

For Abhishek Corporation Ltd.

ABHISHEK CORPORATION LTD. KOLHAPUR

Anant Bhide
Managing Director

Kshitiz Gupta
Liquidator

CA KSHITIZ GUPTA Reg. No. IBBI/IPA-002/IP-N[illegible]721/2018-19/12140 INSOLVENCY PROFESSIONAL

Kolhapur
10th Novemeber ,2023

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PART II- Statement of Assets & Liabilities As At 30/09/2023

(₹ In Lakhs)

Sr No.	Particulars	30-09-2023 (UnAudited)	31-03-2023 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
a)	Property, Plant and equipment	4,163.39	4,328.05
b)	Capital work-in-progress	212.97	212.97
c)	Investment Property	-	-
d)	Financial Assets	-	-
i)	Investments	3.76	3.76
ii)	Security Deposits	151.36	146.07
iii)	Others	-	-
e)	Deferred tax assets (net)	-	-
f)	Other non-current assets	-	-
	Total non-current assets	4,531.48	4,690.85
2	**Current assets**		
a)	Inventories	476.15	477.02
b)	Financial Assets	-	-
i)	Trade receivables	16.72	16.72
ii)	Cash and Cash equivalents	1,070.89	458.91
iii)	Bank Balance other than (ii) above	-	-
iv)	Loans	123.74	124.28
v)	Others	-	-
c)	Current Tax Assets(Net)	-	-
d)	Other current assets	-	5.29
	Total Current assets	1,687.50	1,082.22
	Total Assets	6,218.99	5,773.07
B	**EQUITY AND LIABILITIES**		
	EQUITY		
a)	Equity Share Capital	1,600.85	1,600.85
b)	Other Equity	(92,777.17)	(92,362.45)
	Total Equity	(91,176.33)	(90,761.60)
	LIABILITIES		
1	**Non- current liabilities**		
a)	Financial Liabilities		
i)	Long-Term borrowings	-	-
ii)	Trade Payables	-	-
iii)	Other Financial Liabilities	-	-
b)	Provisions	216.75	216.75
c)	Deferred Tax liabilities (Net)	-	-
d)	Other Non-current liabilities	-	-
	Total non-current Liabilities	216.75	216.75
2	**Current Liabilities**		
a)	Financial Liabilities		
i)	Short- Term Borrowings	2,862.95	2,862.95
ii)	Trade payables	5,929.46	5,543.35
iii)	Other Financial Liabilities	25,071.52	25,071.52
b)	Other current Liabilities	63,236.17	62,760.52
c)	Provision	78.46	79.57
d)	Current Tax Liabilities (Net)	-	-
	Total current Liabilities	97,178.56	96,317.91
	Total equity and Liabilities	6,218.99	5,773.06

For Abhishek Corporation Ltd.

Kolhapur
10th November ,2023

Ajeet Bhide
Managing Director

Kshitiz Gupta
Liquidator

CAKSHITIZ GUPTA ★ Reg. No. IBBI/IPA-002/ IP-N[illegible]/ 2018-19/ 12140 ★ INSOLVENCY PROFESSIONAL ★

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PART III- Cash flow Statement for the half year ended 30/09/2023

(₹ in Lakhs)

Sr No.	Particulars	Half year ended 30-09-2023	Half year ended 30-09-2022
A	**Cash flow from operating activities**		
	Profit/(Loss) before tax	**(414.72)**	**(810.41)**
	Adjustment for:		
	Depreciation and amortisation expense	164.66	581.07
	Tax Expenses		
	Financial Cost		
	Interest expenses		
	Operating profit before working capital changes	**(250.06)**	**(229.34)**
	Adjustment for:		
	(Increase)/Decrease in stock	0.82	0.60
	(Increase)/Decrease in trade receivable	-	238.53
	(Increase)/Decrease in other current assets	5.29	4.59
	Increase/(Decrease) in trade payables	386.10	124.70
	Increase/(Decrease) in other current liabilities/Provisions	474.54	(120.36)
	Cash generatedfrom operations	616.74	18.72
	Direct tax paid	-	-
	Net cash from operating activity (A)	**616.74**	**18.72**
B	**Cash flow from investing activities**		
	(Increase)/Decrease in Deposits	(5.29)	(22.06)
	(Increase)/Decrease in Loans and Advances	0.54	(1.00)
	(Increase)/Decrease in Fixed Assets		
	(Increase)/Decrease in Investments		
	Net cash from investing activity (B)	**(4.75)**	**(23.06)**
C	**Cash flow from financing activity**		
	Increase/(Decrease) in Short Term Borrowings	-	-
	Increase/(Decrease) in Long Term Borrowings	-	-
	Increase/(Decrease) in Other Financial Liabilities	-	-
	Interest Paid	-	-
	Net cash from financiang activity (C)	-	-
	Net increase/(Decrease)in cash & cash equivalents (A+B+C)	611.98	(4.34)
	Cash & Cash equivalent at the beginning of the period	458.91	449.37
	Cash & Cash equivalent at the end of the period	1,070.89	445.03

For Abhishek Corporation Ltd.

Anant Bhide
Managing Director

Kshitiz Gupta
Liquidator

ABHISHEK CORPORATION LTD. KOLHAPUR

CA KSHITIZ GUPTA
Reg. No. IBBI/IPA-002/ IP-N001721/ 2018-19/ 12140
INSOLVENCY PROFESSIONAL

Kolhapur
10th November ,2023

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ARNA
& Associates
Chartered Accountants
Audit | Taxation | Compliances

Limited Review Report

To,
Liquidator and
Board of Directors,
Abhishek Corporation Limited

We have reviewed the accompanying statement of Unaudited standalone Financial Results of Abhishek Corporation Limited Gat No.148 Tamgaon, Kolhapur-Hupari Road, Kolhapur 416 234 for the quarter & half year ended September 30, 2023,Standalone Unaudited Balance Sheet as at September 30,2023 and statement of cash flows for the six months ended September 30, 2023 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 preparation of the statement in accordance with the recognition and measurement principle laid down in the India Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, is the responsibility of the Company's Management who are authorised by the Liquidator and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 Auditors 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable Indian accounting standards (IND AS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

Place of signature: Kolhapur.
Date: November 10, 2023.

ARNA & ASSOCIATES FRN 122293W CHARTERED ACCOUNTANTS

For M/s A R N A & Associates
Chartered Accountants
(FRN: 122293W)

Rahulprasad Agnihotri
Partner
(M. No. 111576)
UDIN: 23111576BGWRBZ6293

office R.S. No. 176, Off No. 6C, 1st Floor, Eden Garden Comm. Complex, Near Khanwilkar Petrol Pump, Nagala Park, Kolhapur - 416 002 | **phone** 9175762650 / 9371116123 **email** arna.associates@outlook.com