

General information about company	
Scrip code*	532090
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE219M01021
Name of company	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	21-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Knitting Job Work
Start date and time of board meeting	21-05-2025 13:00
End date and time of board meeting	21-05-2025 17:40
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bank/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	17-05-2024
Indicate Company website link for updated RPT policy of the Company	<a href="http://www.vandanaknitwear.com/investor-relations.asp">http://www.vandanaknitwear.com/investor-relations.asp</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No NA

Financial Results – Ind-AS			
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1 Income</b>			
Revenue from operations	152.6	444.8	
Other income	23.15	72.34	
<b>Total income</b>	<b>175.75</b>	<b>517.14</b>	
<b>2 Expenses</b>			
(a) Cost of materials consumed	0	0	
(b) Purchases of stock-in-trade	113.2	428.2	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.95	8.68	
(d) Employee benefit expense	11.05	34.15	
(e) Finance costs	0	1.72	
(f) Depreciation, depletion and amortisation expense	0.78	0.78	
<b>(g) Other Expenses</b>			
1 Other expenses	11.15	28.37	
<b>Total other expenses</b>	<b>11.15</b>	<b>28.37</b>	
<b>Total expenses</b>	<b>173.13</b>	<b>501.9</b>	
<b>3 Total profit before exceptional items and tax</b>	<b>2.62</b>	<b>15.24</b>	
4 Exceptional items	0	0	
<b>5 Total profit before tax</b>	<b>2.62</b>	<b>15.24</b>	
<b>6 Tax expense</b>			
7 Current tax	0.66	3.83	
8 Deferred tax	0	0	
<b>9 Total tax expenses</b>	<b>0.66</b>	<b>3.83</b>	
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>1.96</b>	<b>11.41</b>	
12 Profit (loss) from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16 Total profit (loss) for period</b>	<b>1.96</b>	<b>11.41</b>	
17 <u>Other comprehensive income net of taxes</u>	0	0	
<b>18 Total Comprehensive Income for the period</b>	<b>1.96</b>	<b>11.41</b>	
<b>19 Total profit or loss, attributable to</b>			
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
<b>20 Total Comprehensive income for the period attributable to</b>			
Comprehensive income for the period attributable to owners of parent			
Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21 Details of equity share capital</b>			
Paid-up equity share capital	1069.85	1069.85	
Face value of equity share capital	1	1	
22 Reserves excluding revaluation reserve	0		
<b>23 Earnings per share</b>			
<b>i Earnings per equity share for continuing operations</b>			
Basic earnings (loss) per share from continuing operations	0	0.01	
Diluted earnings (loss) per share from continuing operations	0	0.01	
<b>ii Earnings per equity share for discontinued operations</b>			
Basic earnings (loss) per share from discontinued operations	0	0	
Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>			
Basic earnings (loss) per share from continuing and discontinued operations	0	0.01	
Diluted earnings (loss) per share from continuing and discontinued operations	0	0.01	
24 Debt equity ratio	0	0	Textual Information( 1)
25 Debt service coverage ratio	0	0	Textual Information( 2)
26 Interest service coverage ratio	0	0	Textual Information( 3)
27 Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		3.79
Capital work-in-progress		
Investment property		
Goodwill		0
Other intangible assets		0
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
<b>Non-current financial assets</b>		
Non-current investments		0
Trade receivables, non-current		
Loans, non-current		0
Other non-current financial assets		
<b>Total non-current financial assets</b>		<b>0</b>
Deferred tax assets (net)		0.1
Other non-current assets		
<b>Total non-current assets</b>		<b>3.89</b>
<b>2 Current assets</b>		
Inventories		5.7
<b>Current financial asset</b>		
Current investments		0
Trade receivables, current		36.6
Cash and cash equivalents		2.17
Bank balance other than cash and cash equivalents		9.62
Loans, current		1103.08
Other current financial assets		
<b>Total current financial assets</b>		<b>1151.47</b>
Current tax assets (net)		
Other current assets		7.09
<b>Total current assets</b>		<b>1164.26</b>
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
<b>Total assets</b>		<b>1168.15</b>
<b>Total current assets</b>	1164.26	
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
<b>Total assets</b>	1168.15	
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		1069.85
Other equity		83.63
<b>Total equity attributable to owners of parent</b>	1153.48	
Non controlling interest		
<b>Total equity</b>	1153.48	
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		7.5
<b>Trade Payables, non-current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
<b>Total Trade payable</b>		
Other non-current financial liabilities		
<b>Total non-current financial liabilities</b>	7.5	
Provisions, non-current		0
Deferred tax liabilities (net)		-0.15
Deferred government grants, Non-current		
Other non-current liabilities		
<b>Total non-current liabilities</b>	7.35	
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current		0
<b>Trade Payables, current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0
<b>Total Trade payable</b>	0	
Other current financial liabilities		
<b>Total current financial liabilities</b>	0	
Other current liabilities		3.49
Provisions, current		0
Current tax liabilities (Net)		3.83
Deferred government grants, Current		
<b>Total current liabilities</b>	7.32	
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
<b>Total liabilities</b>	14.67	
<b>Total equity and liabilities</b>	1168.15	
<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>	

Other Comprehensive Income		
Date of start of reporting period		01-01-202501-04-2024
Date of end of reporting period		31-03-202531-03-2025
Whether results are audited or unaudited		AuditedAudited
Nature of report standalone or consolidated		StandaloneStandalone
Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	
	Total Amount of items that will not be reclassified to profit and loss	
2	Income tax relating to items that will not be reclassified to profit or loss	
3	Amount of items that will be reclassified to profit and loss	
	Total Amount of items that will be reclassified to profit and loss	
4	Income tax relating to items that will be reclassified to profit or loss	
5	Total Other comprehensive income	

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.		
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	15.24
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.72
	Adjustments for decrease (increase) in inventories	8.68
	Adjustments for decrease (increase) in trade receivables, current	8.46
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0.19
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-15.87
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.78
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	59.62
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	72.34
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-8.76
	Net cash flows from (used in) operations	6.48
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	3.57
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	2.91
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	72.34
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	72.34
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-70.16
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	1.72
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-71.88
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3.37
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	3.37
	Cash and cash equivalents cash flow statement at beginning of period	8.42
	Cash and cash equivalents cash flow statement at end of period	11.79

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)															Additional disclosure of related party transactions - applicable only if transaction relates to loans, inter-corporate deposits, advances or investments made or received by or from listed entity/subsidiary. These details need to be disclosed only once, if such transaction was undertaken.									
Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/advance/deposit/any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure			
1	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mr. Naresh Kumar Gattani	ABDPG0712F	Managing Director	Remuneration		0	NA			0	0	0										
2	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mr. Siddharth Jain	ASKPJ4599D	Independent Director	Any other transaction	Sitting fees for Board and Committee Meeting	0.18	NA			0	0	0										
3	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Ms. Kirti Agarwal	BNGPA1947N	Company Secretary	Remuneration		2.4	NA			0	0	0										
4	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Ms. Chitra Naraniwal	AXOPN9750F	Independent Director	Any other transaction	Sitting fees for Board and Committee Meeting	0.24	NA			0	0	0										
5	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mr. Archit Patodi	AQUPP8239Q	CFO	Remuneration		5.84	NA			0	0	0										
6	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mrs. Charul Gattani	BSKPA5502J	Executive Director	Remuneration		0	NA			0	0	0										
7	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mr. Arpit Jain	ALTPJ5193R	Independent Director	Any other transaction	Sitting fees for Board and Committee Meeting	0.18	NA			0	0	0										
Total value of transaction during the reporting period												0												

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Naresh Maheshwari & Co	Yes	29-02-2028

