

## Integrated Filing (Finance) Ind AS

### ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)

#### General Information

Scrip code*	532090	
NSE Symbol*	NA	
MSEI Symbol*	NA	
ISIN*	INE219M01021	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	13-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Operation segment	
Start date of board meeting	13-11-2025	
Start time of board meeting	15:00:00	
End date of board meeting	13-11-2025	
End time of board meeting	16:15:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(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)?	false	
(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?	true	
Latest Date on which RPT policy is updated	02-08-2025	
Indicate Company website link for updated RPT policy of the Company	http://www.vandanaknitwear.com/investor-relations.asp	
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	<a href="#">Textual Information (1)</a>

**Text Block**

<a href="#">Textual Information(1)</a>	Not Applicable-No Default '
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## Financial Results - Ind-AS

Amount in (Lakhs)

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	<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>		
1	<b>Income</b>		
	Revenue from operations	132.08	193.91
	Other income	18.81	37.01
	<b>Total income</b>	150.89	230.92
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	123.96	218.72
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.90	(22.52)
(d)	Employee benefit expense	8.10	14.47
(e)	Finance costs	0.00	0.00
(f)	Depreciation, depletion and amortisation expense	0.00	0.00
(g)	<b>Other Expenses</b>		
1	Other Expenses	2.27	8.15
	<b>Total other expenses</b>	2.27	8.15
	<b>Total expenses</b>	146.23	218.82
3	<b>Total profit before exceptional items and tax</b>	4.66	12.10
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	4.66	12.10
6	<b>Tax expense</b>		
7	Current tax	1.28	3.15
8	Deferred tax	0.00	0.00
9	<b>Total tax expenses</b>	1.28	3.15
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	3.38	8.95
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	3.38	8.95
17	Other comprehensive income net of taxes	0.00	0.00
18	<b>Total Comprehensive Income for the period</b>	3.38	8.95
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>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		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1,069.85	1,069.85
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.00	0.00
	Diluted earnings (loss) per share from continuing operations	0.00	0.00
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.00
24	Debt equity ratio		

25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>	

**Text Block**

<a href="#">Textual Information(1)</a>	<p>1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Six Month ended on 30th September, 2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 13th November , 2025 ' 2. The Limited Review of Un-Audited Financial Results for the Quarter and Six Months ended September 30, 2025 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors. ' 3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures. ' 4. The Company has only One Reportable Segment i.e. Knitting Job work as per IND AS 108 Operation Segments.</p>
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### Other Comprehensive Income

Amount in (Lakhs)

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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
Total Amount of items that will not be reclassified to profit and loss		
<b>2</b> Income tax relating to items that will not be reclassified to profit or loss		
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
<b>4</b> Income tax relating to items that will be reclassified to profit or loss		
<b>5</b> Total Other comprehensive income		

## Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
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	0.00
Other intangible assets	0.00
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	0.00
Trade receivables, non-current	
Loans, non-current	0.00
Other non-current financial assets	0.10
<b>Total non-current financial assets</b>	0.10
Deferred tax assets (net)	
Other non-current assets	
<b>Total non-current assets</b>	3.89
<b>2 Current assets</b>	
Inventories	28.22
<b>Current financial asset</b>	
Current investments	0.00
Trade receivables, current	155.58
Cash and cash equivalents	1.04
Bank balance other than cash and cash equivalents	0.96
Loans, current	1,117.87
Other current financial assets	5.39
<b>Total current financial assets</b>	1,280.84
Current tax assets (net)	
Other current assets	
<b>Total current assets</b>	1,309.06
<b>3 Non-current assets classified as held for sale</b>	
<b>4 Regulatory deferral account debit balances and related deferred tax Assets</b>	
<b>Total assets</b>	1,312.95
<b>Equity and liabilities</b>	
<b>1 Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	1,069.85
Other equity	92.57
<b>Total equity attributable to owners of parent</b>	1,162.42
Non controlling interest	
<b>Total equity</b>	1,162.42
<b>2 Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	0.00
<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>	0.00
Provisions, non-current	0.00
Deferred tax liabilities (net)	(0.15)
Deferred government grants, Non-current	
Other non-current liabilities	
<b>Total non-current liabilities</b>	(0.15)
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	0.00
<b>Trade payables, current</b>	

	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	146.93
	<b>Total Trade payable</b>	146.93
	Other current financial liabilities	
	<b>Total current financial liabilities</b>	146.93
	Other current liabilities	0.60
	Provisions, current	3.15
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	150.68
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>	150.53
	<b>Total equity and liabilities</b>	1,312.95
	Disclosure of notes on assets and liabilities	



## Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	12.10
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0.00
	Adjustments for decrease (increase) in inventories	(22.52)
	Adjustments for decrease (increase) in trade receivables, current	(118.99)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	1.70
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	144.04
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	0.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	(14.79)
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	37.01
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	(47.57)
	<b>Net cash flows from (used in) operations</b>	(35.47)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	3.83
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	(39.30)
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	0.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	37.01
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) investing activities</b>	<b>37.01</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	(7.50)
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) financing activities</b>	<b>(7.50)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(9.79)</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(9.79)</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>11.79</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>2.00</b>

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

**Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

Amount in (Lakhs)

													Additional disclosure transaction relating to the listed entity	
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 loss incurred to make corporate development investment	
		Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Current liability
1	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	Siddharth Jain	Independent Director	Any other transaction	Sitting fees for Board and Committee Meeting	0.18	NA			0.18	0.00	0.00		
2	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	Kirti Agarwal	Company Secretary	Remuneration		2.55	NA			2.55	0.00	0.00		
3	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	Chitra Naraniwal	Independent Director	Any other transaction	Sitting fees for Board and Committee Meeting	0.24	NA			0.24	0.00	0.00		
4	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	Archit Patodi	CFO	Remuneration		4.20	NA			4.20	0.00	0.00		
5	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	Arpit Jain	Independent Director	Any other transaction	Sitting fees for Board and Committee Meeting	0.18	NA			0.18	0.00	0.00		
6	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	Shorya Business (India) Ltd	Entities with joint control or significant influence over entity	Loan		43.00	Approved by Audit Committee			43.00	0.00	4.00		
Total value of transaction during the reporting period										50.35				

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							