

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 | 09-02-2026 | |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 30-01-2026 | |
| Description of presentation currency | INR | |
| Level of rounding | Lakhs | |
| Reporting Type | Quarterly | |
| Reporting Quarter | Third 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 | 09-02-2026 | |
| Start time of board meeting | 15:00:00 | |
| End date of board meeting | 09-02-2026 | |
| End time of board meeting | 16:30:00 | |
| Whether cash flow statement is applicable on company | | |
| Type of cash flow statement | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable | |
| 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 | Textual Information(1) |

Text Block

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| Textual Information(1) | 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 | 01-10-2025 | 01-04-2025 |
| Date of end of reporting period | 31-12-2025 | 31-12-2025 |
| Whether results are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone | Standalone |
| Part 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. | | |
| 1 Income | | |
| Revenue from operations | 156.31 | 350.22 |
| Other income | 19.13 | 56.14 |
| Total income | 175.44 | 406.36 |
| 2 Expenses | | |
| (a) Cost of materials consumed | 0.00 | 0.00 |
| (b) Purchases of stock-in-trade | 132.81 | 351.54 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 22.04 | (0.48) |
| (d) Employee benefit expense | 8.64 | 23.11 |
| (e) Finance costs | 0.00 | 0.00 |
| (f) Depreciation, depletion and amortisation expense | 0.00 | 0.00 |
| (g) Other Expenses | | |
| 1 Other Expenses | 1.98 | 10.13 |
| Total other expenses | 1.98 | 10.13 |
| Total expenses | 165.47 | 384.30 |
| 3 Total profit before exceptional items and tax | 9.97 | 22.06 |
| 4 Exceptional items | 0.00 | 0.00 |
| 5 Total profit before tax | 9.97 | 22.06 |
| 6 Tax expense | | |
| 7 Current tax | 2.59 | 5.74 |
| 8 Deferred tax | 0.00 | 0.00 |
| 9 Total tax expenses | 2.59 | 5.74 |
| 10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| 11 Net Profit Loss for the period from continuing operations | 7.38 | 16.32 |
| 12 Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 Tax expense of discontinued operations | 0.00 | 0.00 |
| 14 Net profit (loss) from discontinued operation after tax | 0.00 | 0.00 |
| 15 Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| 16 Total profit (loss) for period | 7.38 | 16.32 |
| 17 Other comprehensive income net of taxes | 0.00 | 0.00 |
| 18 Total Comprehensive income for the period | 7.38 | 16.32 |
| 19 Total profit or loss, attributable to | | |
| Profit or loss, attributable to owners of parent | | |
| Total profit or loss, attributable to non-controlling interests | | |
| 20 Total Comprehensive income for the period attributable to | | |
| 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 Details of equity share capital | | |
| 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 Earnings per share | | |
| i Earnings per equity share for continuing operations | | |
| 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 Earnings per equity share for discontinued operations | | |
| 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 Earnings per equity share (for continuing and discontinued operations) | | |
| 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 | Textual Information(1) | |

Text Block

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| Textual Information(1) | <p>1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Nine Month ended on 31st December, 2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 09th February , 2026. There are no qualifications in the review report issued for the quarter and nine months ended 31 December 2025 ' 2. The Limited Review of Un-Audited Financial Results for the Quarter and Nine Month ended on 31st December, 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 | 01-10-2025 | 01-04-2025 |
| Date of end of reporting period | 31-12-2025 | 31-12-2025 |
| Whether results are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone | Standalone |
| 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 | | |

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 | | | | | | | |

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 | | | | | | | |