

# **ATVO Enterprises Limited**

(Formerly Known as Vandana Knitwear Limited)

CIN No :- L46411RJ1995PLC072122 ; GSTIN : 08AADCT0860H1ZE

Registered Office : Bhandari Plaza, 2nd Floor, Opp Nagar Parishad Rajendra Marg Road,  
Bhilwara - 311001 (Rajasthan)

Contact : 96607-81000 ; E-Mail ID:- [vandanaknitwearlimited2021@gmail.com](mailto:vandanaknitwearlimited2021@gmail.com)

Website: [www.vandanaknitwear.com](http://www.vandanaknitwear.com)

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Date: 13<sup>TH</sup> November, 2025

To,  
BSE Limited,  
Listing Department, Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

Scrip ID: ATVOENT Script Code: 532090

Ref.: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Outcome of the Meeting of Board of Directors held on Thursday, 13<sup>th</sup> November, 2025.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") (as amended from time to time, we would like to inform you that the Board of Directors ("the Board") of the Company at its Meeting held on **Thursday 13<sup>th</sup> November, 2025** at the registered office of the company has, inter alia, **approved** Un-Audited Financial Results for the Quarter and Half Year ended on 30th September, 2025, and took on record the Limited Review Report from the Statutory Auditors on the same. A copy of the Unaudited Financial Results (Standalone) along with the Limited Review Report by the Statutory Auditors of the Company **is enclosed herewith**.

In accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company shall open 48 hours post declaration of Financial Results by the Company for the Quarter and Half Year ended on 30th September, 2025 for the Designated Persons of the Company and their immediate relatives.

**The meeting of the Board of Directors commenced at 3.00 P.M. and concluded at 4.15 P.M.**

This is for your information and record.

Thanking You  
Yours Faithfully

**For ATVO Enterprises Limited**  
(Formerly known as Vandana Knitwear Limited)

**Kirti Agarwal**  
Company Secretary & Compliance Officer  
ICSI Membership No. ACS 56426



NARESH MAHESHWARI & CO.  
Chartered Accountants  
"Shreeji Chambers" 1<sup>st</sup> floor  
Opp. Central Excise Office  
Gandhi Nagar Bhilwara-311001  
e-mail:nmc\_ca1994@yahoo.com

Review report to

**The Board of Directors of ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)**

We have reviewed the accompanying statement of unaudited financial results **ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)** for the period Quarter & Half Year ended 30<sup>th</sup> September, 2025. This statement is the responsibility of the Company's Management 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor 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 an analytical procedure applied to financial data and thus provides 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 accounting standards 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 13.11.2025  
Place: Bhilwara  
UDIN: 25075773BMJBPA6515



For Naresh Maheshwari & Co.  
Chartered Accountants  
FRN: 007113C  
  
Naresh Maheshwari  
M. No.: 075773  
Partner

# ATVO ENTERPRISES LIMITED

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CIN: L46411RJ1995PLC072122

Registered Office : Bhandari Plaza, 2nd Floor, Opp. Nagar Parishad Rajendra Marg Road, Bhilwara Rajasthan, India, 311001

e-mail: vandanaknitwearlimited2021@gmail.com. Tel: 01482-297961

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 <sup>TH</sup> SEPTEMBER, 2025						
(Amount in Lakh)						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025 (Un-audited)	30.06.2025 (Un-audited)	30.09.2024 (Un-audited)	30.09.2025 (Un-audited)	30.09.2024 (Un-audited)	31.03.2025 Audited
<b>1 Income from Operations</b>						
(a) Net Sales/Income from Operations	132.08	61.83	78.58	193.91	172.78	444.80
(b) Other Operating Income	18.81	18.20	5.93	37.01	21.11	72.34
<b>Total income from operations (net)</b>	<b>150.89</b>	<b>80.03</b>	<b>84.51</b>	<b>230.92</b>	<b>193.89</b>	<b>517.14</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed						-
(b) Purchases of stock-in-trade	123.96	94.76	22.77	218.72	157.81	428.20
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.90	-34.42	47.65	-22.52	4.52	8.68
(d) Employees benefits Expenses	8.10	6.37	6.60	14.47	11.85	34.15
(e) Finance Cost	-	-	-	-	1.12	1.72
(f) Depreciation and amortizations expenses	-	-	-	-	-	0.78
(g) Other Expenses	2.27	5.88	2.18	8.15	8.52	28.38
<b>Total expenses</b>	<b>146.23</b>	<b>72.59</b>	<b>79.20</b>	<b>218.82</b>	<b>183.82</b>	<b>501.91</b>
<b>3 Profit / (Loss) Before Tax</b>	<b>4.66</b>	<b>7.44</b>	<b>5.31</b>	<b>12.10</b>	<b>10.07</b>	<b>15.23</b>
<b>4 Tax Expenses</b>						
(i) Current Tax	1.28	1.87	1.38	3.15	2.62	3.83
(ii) Deferred Tax	-	-	-	-	-	-
<b>Total Tax Expenses</b>	<b>1.28</b>	<b>1.87</b>	<b>1.38</b>	<b>3.15</b>	<b>2.62</b>	<b>3.83</b>
<b>5 Net Profit / (Loss) After Tax for the period (3+/- 4)</b>	<b>3.38</b>	<b>5.57</b>	<b>3.93</b>	<b>8.95</b>	<b>7.45</b>	<b>11.40</b>
<b>6 Other Comprehensive Income</b>						
A (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>7 Total Comprehensive income for the period (5+/- 6)</b>	<b>3.38</b>	<b>5.57</b>	<b>3.93</b>	<b>8.95</b>	<b>7.45</b>	<b>11.40</b>
<b>8 Paid-up equity share capital (Face value of Rs. 1/- per Share)</b>	<b>1,069.85</b>	<b>1,069.85</b>	<b>1,069.85</b>	<b>1,069.85</b>	<b>1,069.85</b>	<b>1,069.85</b>
<b>9 Earnings per share (EPS) (of Rs. 1 each not annualised)</b>						
(i) Basic	0.0032	0.0052	0.0037	0.0084	0.01	0.01
(ii) Diluted	0.0032	0.0052	0.0037	0.0084	0.01	0.01

Notes:

- 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
- 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.
- Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
- The Company has only One Reportable Segment i.e. Knitting Job work as per IND AS 108 Operation Segments.

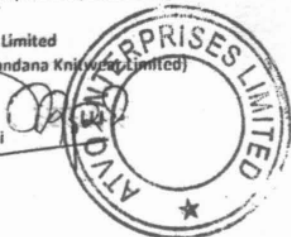
For ATVO Enterprises Limited

(Formerly known as Vandana Knitwear Limited)

Naresh Kumar Gattani

Managing Director

DIN: 00125231



Date: 13-11-2025

Place: Bhilwara

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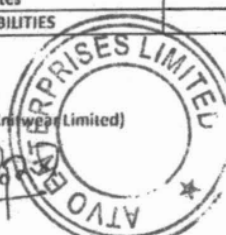
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PART II				
Statement of Assets and Liabilities				
(Amount in Rs.)				
	Particulars	As at 30.09.2025 (Un-Audited)	(Un- Audited)	As at March 31, 2025 (Audited)
<b>A</b>	<b>Assets</b>			
1	<b>Non-Current Assets</b>			
	(a) Property, Plant & Equipments	3.79		3.79
	(b) Capital Work in Progress	-		-
	(c) Other Intangible Assets	-		-
	(d) Financial Assets			
	(i) Investments	-		-
	(ii) Loans/Advances/Deposits	-		-
	(iii) Other Non-Current Assets Assets	0.10		0.10
	Sub-total - Non Current Assets	3.89		3.89
2	<b>Current Assets</b>			
	(a) Inventories	28.22		5.71
	(b) Financial Assets	-		-
	(i) Trade Receivable	155.58		36.60
	(ii) Cash & Cash Equivalents	1.04		2.17
	(iii) Bank Balances other than (ii) above	0.96		9.62
	(iv) Loans	1,117.87		1,103.08
	(c) Current Tax Assets (Net)			
	(d) Other Current Assets	5.39		7.09
	Sub-total - Current Assets	1,309.06		1,164.25
	<b>TOTAL - ASSETS</b>	<b>1,312.95</b>		<b>1,168.14</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Equity Share Capital	1,069.85		1,069.85
	(b) Reserves & Surplus	92.57		83.62
	Sub-total - Share Holder's Fund	1,162.42		1,153.47
2	Share Application Money Pending Allotment			-
	<b>LIABILITIES</b>			
3	<b>Non-Current Liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowing	-		7.50
	(b) Deferred Tax Liabilities (Net)	-0.15		-0.15
	(c) Other Non-Current Liabilities	-		-
	Sub-total - Non-Current Liabilities	-0.15		7.35
4	<b>Current Liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowing	-		-
	(ii) Trade Payables	146.93		-
	(iii) Others	-		-
	(b) Other Current Liabilities	0.60		3.49
	(c) Provisions	3.15		-
	(d) Current Tax Liabilities (Net)	-		3.83
	Sub-total - Current Liabilities	150.68		7.32
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,312.95</b>		<b>1,168.14</b>

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

Naresh Kumar Gattani  
Managing Director  
DIN:00125231



Date:13-11-2025  
Place: Bhilwara



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## Statement of Cash Flow for the Half year ended 30<sup>th</sup> SEPT, 2025

Particulars	As at 30 <sup>th</sup> September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
Cash flow from operating activities		
Profit before tax	12.10	15.23
Adjustments to reconcile profit for the year to net cash flows		
Depreciation and amortisation expense	-	0.78
Bad debts written off	-	-
Provision for doubtful debts	-	-
Loss/(profit) on sale of assets (net)	-	-
Net gain on foreign exchange fluctuations (unrealised)	-	-
Share based compensation expense	-	-
Interest expense	-	1.72
Business Income	-	-
Interest on Deposits	-37.01	-72.34
Operating profit / (Loss) before working capital changes	-24.91	-54.60
Movements in working capital:		
(Increase)/ Decrease in trade receivables	-118.99	8.46
Decrease/(increase) in inventories	-22.52	8.68
Decrease/(increase) Loans & Advances	-14.79	59.63
Increase in other assets	1.70	0.19
Decrease in trade payables, other liabilities and provisions	144.04	-15.88
Other Provisions	-	-
Trade Payables	-	-
Cash generated from operations	-35.46	6.48
Taxes paid (net of refunds)	-3.83	-3.58
Net cash flow generated from operating activities	-39.29	2.90
Cash flow from investing activities		
Sale (Purchase) of Fixed Assets: Net	-	-
Purchase / Sale of Investment	-	-
Investment in bank deposits	-	-
Increase / Decrease of Loan	-	-
Increase / Decrease in non current assets	-	-
Business Income	-	-
Interest received	37.01	72.34
Net cash flow used in investing activities	37.01	72.34
Cash flow from financing activities		
Proceeds from issuance of shares	-	-
Proceeds from borrowings	-7.50	-70.16
Interest Paid & Finance Charges	-	-
Proceeds from short-term borrowings	-	-
Interest Paid & Finance Charges	-	-1.72
Dividend paid on equity shares including tax thereon	-	-
Net cash flow generated from financing activities	-7.50	-71.88
Net increase/(decrease) in cash and cash equivalents	-9.78	3.36
Cash and cash equivalents at the beginning of the year	11.79	8.42
Increase in cash and cash equivalents	2.00	11.79
Cash and cash equivalents at the end of the year		
Components of cash and cash equivalents:		
Cash on hand	1.04	2.17
Balances with banks	0.96	9.62
Total Cash and Cash equivalent	2.00	11.79

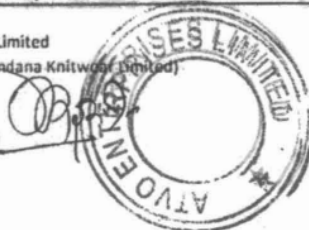
For ATVO Enterprises Limited

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Naresh Kumar Gattani

Managing Director

DIN: 00125231



Date:13-11-2025

Place: Bhilwara