

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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	04-06-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-06-2026
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	04-06-2026 12:30
End date and time of board meeting	04-06-2026 13:45
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 bans/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	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?	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	There is No default

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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	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	248.02	598.24
	Other income	20.94	77.09
	Total income	268.96	675.33
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	263.21	614.75
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-23.24	-23.71
(d)	Employee benefit expense	10.57	34.58
(e)	Finance costs	0.02	0.02
(f)	Depreciation, depletion and amortisation expense	0.71	0.71
(g)	Other Expenses		
1	Other Expenses	10.96	20.18
	Total other expenses	10.96	20.18
	Total expenses	262.23	646.53
3	Total profit before exceptional items and tax	6.73	28.8
4	Exceptional items	0	0
5	Total profit before tax	6.73	28.8
6	Tax expense		
7	Current tax	1.89	7.56
8	Deferred tax	-0.25	-0.25
9	Total tax expenses	1.64	7.31
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	5.09	21.49
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	5.09	21.49	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	5.09	21.49	
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	1069.85	1069.85	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve	0		
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0	0.02	
	Diluted earnings (loss) per share from continuing operations	0	0.02	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0	0.02	
	Diluted earnings (loss) per share from continuing and discontinued operations	0	0.02	
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)		

Text Block

Textual Information(4)

1. The Standalone Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2026 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 04th June 2026.
2. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
3. The Company has only One Reportable Segment i.e. Knitting Job work as per IND AS 108 Operation Segments.
4. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years and the published year-to-date figures up to the third quarter of the relevant financial years, which were subjected to limited review only.
5. The standalone financial results are rounded off to the nearest lakh, unless otherwise stated.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	3.08
	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	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1		
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	
	Total non-current financial assets	0
	Deferred tax assets (net)	
	Other non-current assets	
1	Other non-current assets	0.1
2		
3		
4		
5		
	Details of other non-current assets	

	Total of other non-current assets	0.1
	Total non-current assets	3.18
2	Current assets	
	Inventories	29.42
	Current financial asset	
	Current investments	0
	Trade receivables, current	158.65
	Cash and cash equivalents	1.04
	Bank balance other than cash and cash equivalents	80.82
	Loans, current	1170.79
	Other current financial assets	
1		
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	
	Total current financial assets	1411.3
	Current tax assets (net)	
	Other current assets	
1	Other current assets	7.44
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	7.44
	Total current assets	1448.16
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	1451.34
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1069.85
	Other equity	105.1
	Total equity attributable to owners of parent	1174.95
	Non controlling interest	

	Total equity	1174.95
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	0
	Deferred tax liabilities (net)	-0.4
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	-0.4
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	25.9
	Total Trade payable	25.9
	Other current financial liabilities	
1		

2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	
	Total current financial liabilities	25.9
	Other current liabilities	
1	Other current liabilities	242.63
2	Current tax liabilities (Net)	7.56
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	250.19
	Provisions, current	0.7
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	276.79
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	
	Total liabilities	276.39
	Total equity and liabilities	1451.34
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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		

Cash flow statement, indirect	
Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period
	01-04-2025
	Date of end of reporting period
	31-03-2026
	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
	28.8
2	Adjustments for reconcile profit (loss)
	Adjustments for finance costs
	0.02
	Adjustments for decrease (increase) in inventories
	-23.72
	Adjustments for decrease (increase) in trade receivables, current
	-122.05
	Adjustments for decrease (increase) in trade receivables, non-current
	0
	Adjustments for decrease (increase) in other current assets
	-0.35
	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
	265.74
	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
	0.71
	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
	-67.71
	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
	77.09
	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)	-24.45
	Net cash flows from (used in) operations	4.35
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	3.85
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	0.5
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	77.09
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	77.09
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	-7.5
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0.02
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-7.52
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	70.07
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	70.07
	Cash and cash equivalents cash flow statement at beginning of period	11.79
	Cash and cash equivalents cash flow statement at end of period	81.86

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 3rd)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 3rd)															Additional transaction related to listed entity/subsidiary
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 financials are incurred to the corporate debtor in
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
1	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mr. Naresh Kumar Gatani	ABDPG0712F	Managing Director	Remuneration			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		NA			0.18	0	0	
3	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Ms. Kirti Agarwal	BNGPA1947N	Company Secretary	Remuneration			NA			3.3	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		NA			0.24	0	0	
5	ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)	AADCT0860H	Mr. Archit Patodi	AQUPP8239Q	CFO	Remuneration			NA			4.2	0	0	

	Knitwear Limited)														
6	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		NA			0.18	0	0	
Total value of transaction during the reporting period												8.1			

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

