

Integrated Filing (Finance) Ind AS

ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)

General Information

Scrip code*	532090		
NSE Symbol*	NOTLISTED		
MSEI Symbol*	NOTLISTED		
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	02-08-2025		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-07-2025		
Description of presentation currency	INR		
Level of rounding	Lakhs		
Reporting Type	Quarterly		
Reporting Quarter	First 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			
Segment Reporting	Single segment		
Description of single segment	Knitting Job Work		
Start date of board meeting	02-08-2025		
Start time of board meeting	15:00:00		
End date of board meeting	02-08-2025		
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

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Textual Information(1)	NA
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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		01-04- 2025	01-04- 2025
Date of end of reporting period		30-06- 2025	30-06- 2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	61.83	61.83
	Other income	18.20	18.20
	Total income	80.03	80.03
2	Expenses		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	94.76	94.76
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(34.42)	(34.42)
(d)	Employee benefit expense	6.37	6.37
(e)	Finance costs	0.00	0.00
(f)	Depreciation, depletion and amortisation expense	0.00	0.00
(g)	Other Expenses		
1	Other expenses	5.88	5.88
	Total other expenses	5.88	5.88
	Total expenses	72.59	72.59
	Total profit before exceptional items and tax	7.44	7.44
4	Exceptional items	0.00	0.00
5	Total profit before tax	7.44	7.44
6	Tax expense		
7	Current tax	1.87	1.87
8	Deferred tax	0.00	0.00
9	Total tax expenses	1.87	1.87
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	5.57	5.57
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	5.57	5.57
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	5.57	5.57
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	0.00	0.00

	operations		
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

Textual Information(1)	<p>1. The Standalone Un-Audited Financial Results of the Company for the Quarter ended on 30th June 2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 02nd August, 2025. The Statutory Auditors of the Company have carried out a limited review of the aforesaid results.</p> <p>2.*The figures for the Quarter ended 31.03.2025 are the balancing figures between the audited figures in respect of the full financial year and published Un - audited year- to- date figures upto the third quarter of the previous financial year ,which are subjected to limited review.</p> <p>3. The Limited Review of Un-Audited Financial Results for the Quarter ended June 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.</p> <p>4. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.</p> <p>5. 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	01-04- 2025	01-04- 2025
Date of end of reporting period	30-06- 2025	30-06- 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		