

**ANNUAL SECRETARIAL COMPLIANCE REPORT OF ATVO ENTERPRISES LIMITED  
(FORMERLY KNOWN AS A VANDANA KNITWEAR LIMITED) FOR THE FINANCIAL YEAR  
ENDED 31<sup>st</sup> MARCH, 2026  
(Pursuant to Regulation 24A (2) of SEBI (LODR) Regulations, 2015)**

We, "R K Jain & Associates", Company Secretaries, have examined:

- a) All the documents and records made available to us and explanations provided ATVO Enterprises Limited (Formerly known as a Vandana Knitwear Limited) having CIN L46411RJ1995PLC072122,
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) Compliances made at the website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this report for the year ended 31<sup>st</sup> March, 2026 ("Review Period") in respect of compliance with the provisions of:
  - i. the Securities and Exchange Board of India Act, 1992 ('SEBI Act') and the Regulations, circular, guidelines issued thereunder and;
  - ii. the Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder and the Regulations, circular, guidelines issued thereunder by the Securities & Exchange Board of India (SEBI);

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, includes -

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- d) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable to the listed entity during the Review Period);**
- e) Securities and Exchange Board of India (Share Based Employees Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the listed entity during the Review Period)**
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the listed entity during the Review Period);**



- g) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;
- h) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not Applicable for the period)
- i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- j) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (Not applicable to the listed entity during the Review Period);
- k) Any other regulations and circulars/guidelines issued thereunder as may be applicable to the Company;

and based on the above examination, we hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No	Particular	Compliance Status (Yes/ No/ NA)	Observations/ Remarks By PCS
1.	<p><b><u>Secretarial Standards:</u></b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	Complied
2.	<p><b><u>Adoption and timely updating of the Policies:</u></b></p> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; timely updated as per the regulations/ circulars/ guidelines issued by SEBI.</li> </ul>	Yes Yes	Complied
3.	<p><b><u>Maintenance and disclosures on Website:</u></b></p> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> <li>Timely dissemination of the documents/ information under a separate section on the website;</li> <li>Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.</li> </ul>	Yes Yes Yes	Complied



4.	<b><u>Disqualification of Director:</u></b>  None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	None of the directors are disqualified during the year
5.	<b><u>Details related to Subsidiaries of listed entities been examined w.r.t.:</u></b>  a) Identification of material subsidiary companies  (b) Disclosure Requirement of material as well as other subsidiaries.	Not Applicable	Listed entity does not have any subsidiary
6.	<b><u>Preservation of Documents:</u></b>  The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.	Yes	Complied
7.	<b><u>Performance Evaluation:</u></b>  The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	Complied
8.	<b><u>Related Party Transactions:</u></b>  (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions	Yes	Complied
	(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee, in case no prior approval has been obtained	N.A.	Since answer to 8(a) is Yes
9.	<b><u>Disclosure of events or information:</u></b>  The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Complied
10	<b><u>Prohibition of Insider Trading:</u></b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	--
11	<b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b>  No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or	Yes	No action has been taken against the Listed entity/its promoters/direc



	by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		tors/subsidiaries either by SEBI or by Stock Exchanges.
12	<b><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></b>  In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	No resignation of statutory auditor from the listed entity or any of its material subsidiaries happened during the financial year
13	<b><u>Additional Non-compliances, if any:</u></b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	Complied

\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

(A) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

Sr No	Compliance Requirement (Regulations/ circulars/guidelines including specific clause)	Regulation Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Regulation 47 of SEBI (LODR) Regulations, 2015	Regulation 47	The Company has failed to publish Newspaper Advertisement as per Regulation 47 of SEBI (LODR) Regulations, 2015.	Not Applicable	-	The Company has not published information in Newspaper as required in regulation 47 of SEBI (LODR) Regulations 2015.	Nil	The Company has not published information in Newspaper as required in regulation 47 of SEBI (LODR) Regulations 2015 with respect to Financial Result and Shareholders.	Due to financial constraints, the company has opted for a cost-cutting approach and decided not to publish the results in newspapers. However, the results can be accessed on the Stock Exchange and company's website.	-
2	Regulation 30(6) of SEBI (LODR) Regulations, 2015 regarding Submission of Proceedings	Regulation 30(6) read with SEBI Circular SEBI/HO/C FD/PoD2/C IR/P/0155 dated	The Company has failed to disclose to stock	BSE	To provide clarifications and	The Company has failed to disclose to stock exchange(s) Proceeding	Nil	Delayed submission of Proceedings of annual general meetings for the AGM Held On 29.09.2025	As informed by the listed entity, due to the short business hours available and on account of technical glitch	-



	of General Meetings	November 11, 2024	exchange(s) Proceedings of General Meetings not later than twelve hours from the occurrence of event or information.		an explanation for the aforesaid non-compliance and submit a revised corporate announcement along with explanation for delay.	s of General Meetings not later than twelve hours from the occurrence of event or information.			occurred on the digital signature token, there was an inadvertent delay in submission of proceedings of Annual General Meeting (AGM) held on September 29, 2025. The Company had submitted the proceedings of AGM within 24 hours of the conclusion of the meeting and due precautions will be taken to avoid such delay in the future
3	Clarification on significant price movement under Regulation 30 of SEBI (LODR) Regulations, 2015	Regulation 30 of SEBI (LODR) Regulations, 2015	NIL	BSE Surveillance	Clarification Dated 29.01.2026	Significant movement in price of securities	NIL	The Company delayed file the clarification To SE on 09.02.2026 and delayed complied with disclosure obligation	The Company clarified that there were no material events or information requiring disclosure and that it is in compliance with SEBI (LODR) Regulations, 2015

(B) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks



1	Regulation 47 of SEBI (LODR) Regulations, 2015	Regulation 47	The Company has failed to publish Newspaper Advertisement as per Regulation 47 of SEBI (LODR) Regulations, 2015.	.	.	The Company has not published information in Newspaper as required in regulation 47 of SEBI (LODR) Regulations 2015.	Nil	The Company has not published information in Newspaper as required in regulation 47 of SEBI (LODR) Regulations 2015 with respect to Financial Result and Shareholders Meeting.	Due to financial constraints, the company has opted for a cost-cutting approach and decided not to publish the results in newspapers. However, the results can be accessed on the Stock Exchange and company's website.	The Management of the company have decided to publish Financial Result and Notice of Members for upcoming Period.
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#### ASSUMPTIONS & LIMITATION OF SCOPE AND REVIEW:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of Financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars, and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.
6. The audit was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India (ICSI), involving such examinations and verifications as deemed necessary and adequate for the purpose.

For R K Jain & Associates  
Company Secretaries

  
CS R.K. Jain  
Proprietor

FCS-4584, COP-5866  
UDIN: F004584H000500299  
Peer Review No. 1361/2021

Date- 27.05.2026  
Place- Bhilwara