

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
Bhilwara -311001 (Rajasthan)

Contact : 96607-81000 ; E-Mail ID:- vandanaknitwearlimited2021@gmail.com

Website: www.vandanaknitwear.com

June 04, 2026

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

Scrip ID: VANDANA Script Code: 532090

Sub: Outcome of Board Meeting -Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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, 04th June, 2026** at the registered office of the company has, inter alia, **considered and approved the following matters:**

1. The Audited Financial Results of the Company for the quarter and year ended March 31, 2026, Statement of Assets and Liabilities as at that date and Cash Flow Statement for the year ended March 31, 2026. A copy of Same along with Auditor's Report issued by the Statutory Auditors of the Company thereon and the Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on Audit Reports with unmodified opinion are enclosed herewith as **Annexure-A**.

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 financial year ended March 31, 2026 for the Designated Persons of the Company and their immediate relatives.

The above information shall be accessible on the website of the Company at www.vandanaknitwear.com

The meeting of the Board of Directors commenced at 12.30 P.M. and concluded at 1.45 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
Encl. a/a



NARESH MAHESHWARI & CO.
Chartered Accountants
"Shreeji Chambers" 1st floor
Opp. Central Excise Office
Gandhi Nagar Bhilwara-311001
Email: nmc_ca1994@yahoo.com

Independent Auditor's Report on Standalone Financial Results of the ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ATVO ENTERPRISES LIMITED (FORMERLY KNOWN AS VANDANA KNITWEAR LIMITED)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **ATVO Enterprises Limited (Formerly known as Vandana Knitwear Limited)** (the company) for the quarter ended 31st March 2026 and the year-to-date results for the year from 1st April 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March 2026 as well as the year-to - date results for the year from 1st April' 2025 to 31st March 2026.





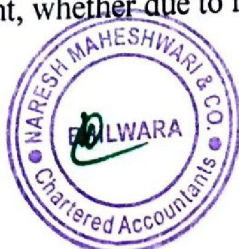
NARESH MAHESHWARI & CO.
Chartered Accountants
"Shreeji Chambers" 1st floor
Opp. Central Excise Office
Gandhi Nagar Bhilwara-311001
Email: nmc_ca1994@yahoo.com

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone financial results

These Quarterly financial result as well as the year-to-date" standard financial results have been prepared on the basis of the financial statements. The Company's Board of Director are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operational effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and true from material misstatement, whether due to fraud or error.





NARESH MAHESHWARI & CO.

Chartered Accountants

"Shreeji Chambers" 1st floor

Opp. Central Excise Office

Gandhi Nagar Bhilwara-311001

Email: nmc_ca1994@yahoo.com

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and- using the going concern basis of accounting unless the Board of Directors either intends to liquidate Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting Process.

Auditors Responsibilities for the Audit of the Standalone Financial Result

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material mistake whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs-will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.





NARESH MAHESHWARI & CO.

Chartered Accountants

"Shreeji Chambers" 1st floor

Opp. Central Excise Office

Gandhi Nagar Bhilwara-311001

Email: nmc_ca1994@yahoo.com

-
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirement specified under regulation 33 of the listing regulation.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report' However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the company to express opinion on the financial results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





NARESH MAHESHWARI & CO.

Chartered Accountants

"Shreeji Chambers" 1st floor

Opp. Central Excise Office

Gandhi Nagar Bhilwara-311001

Email: nmc_ca1994@yahoo.com

Other Matter

The figures for the quarter ended March 31st 2026 as reported in the Statement are the balancing figures in respect of the year ended March 31st 2026 and published year to date figures up to the end of the third quarter of the relevant financial year. The figures up to the end of the third quarter are subjected to Limited Review as per provisions of "Listing Regulations".

**FOR: NARESH MAHESHWARI & CO.
CHARTERED ACCOUNTANTS
F.REG.NO. 007113C**

**(NARESH MAHESHWARI)
PARTNER
M.NO. - 075773**



**PLACE: BHILWARA
DATE : 04.06.2026
UDIN: 26075773EIDLGH3228**

ATVO ENTERPRISES LIMITED

(Formerly known as Vandana Knitwear Limited)

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 STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31 ST MARCH, 2026						
Particulars	Quarter Ended			Year Ended		
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	
	(Audited)	(Un-audited)	(Audited)	(Audited)	Audited	
1 Income from Operations						
(a) Net Sales/Income from Operations	248.02	156.31	152.60	598.24	444.80	
(b) Other Operating Income	20.94	19.13	23.15	77.09	72.34	
Total income from operations (net)	268.96	175.44	175.75	675.33	517.14	
2 Expenses						
(a) Cost of materials consumed					-	
(b) Purchases of stock-in-trade	263.21	132.81	113.20	614.75	428.20	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-23.24	22.04	36.95	-23.71	8.68	
(d) Employees benefits Expenses	10.57	8.64	11.05	34.58	34.15	
(e) Finance Cost	0.02	0.00	-	0.02	1.72	
(f) Depreciation and amortizations expenses	0.71	-	0.78	0.71	0.78	
(g) Other Expenses	10.96	1.98	11.15	20.18	28.37	
Total expenses	262.23	165.47	173.13	646.53	501.90	
3 Profit / (Loss) Before Tax	6.73	9.97	2.62	28.80	15.24	
4 Tax Expenses						
(i) Current Tax	1.89	2.59	0.66	7.56	3.83	
(ii) Deferred Tax	-0.25	-	-	-0.25	-	
Total Tax Expenses	1.64	2.59	0.66	7.31	3.83	
5 Net Profit / (Loss) After Tax for the period (3+/-4)	5.09	7.38	1.96	21.49	11.41	
6 Other Comprehensive Income						
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	-	-	-	-	-	
7 Total Comprehensive income for the period (5+/-6)	5.09	7.38	1.96	21.49	11.41	
8 Paid-up equity share capital (Face value of Rs. 1/- per Share)	1,069.85	1,069.85	1,069.85	1069.85	1,069.85	
9 Earnings per share (EPS) (of Rs. 1 each not annualised)						
(i) Basic	0.0048	0.0069	0.00183	0.02009	0.01067	
(ii) Diluted	0.0048	0.0069	0.00183	0.02009	0.01067	

Notes:

- 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
- Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period
- The Company has only One Reportable Segment i.e. Knitting Job work as per IND AS 108 Operation Segments.
- 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 year and the published year to date figures up to the third quarter of the relevant financial year which were subjected to limited review only.
- The standalone financial results are rounded to the nearest lakh, except when otherwise indicated.

For and on behalf of Board of Directors
For ATVO Enterprises Limited
(Formerly known as Vandana Knitwear Limited)


Naresh Kumar Gattani
Chairman & Managing Director
DIN: 00125231



Date: 04-06-2026
Place: Bhilwara

ATVO ENTERPRISES LIMITED

(Formerly known as Vandana Knitwear Limited)

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

PART II

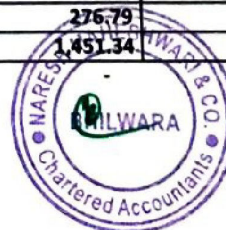
Statement of Assets and Liabilities

(Amount in Lakh)

Particulars		As at 31.03.2026 (Audited)	As at March 31, 2025 (Audited)
A	Assets		
1	Non-Current Assets		
	(a) Property, Plant & Equipments	3.08	3.79
	(b) Capital Work in Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Loans/Advances/Deposits	0.10	0.10
	(iii) Other Non-Current Assets	3.18	3.89
	Sub-total - Non Current Assets		
2	Current Assets		
	(a) Inventories	29.42	5.70
	(b) Financial Assets	-	-
	(i) Trade Receivable	158.65	36.60
	(ii) Cash & Cash Equivalents	1.04	2.17
	(iii) Bank Balances other than (ii) above	80.82	9.62
	(iv) Loans	1,170.79	1,103.08
	(c) Current Tax Assets (Net)	7.44	7.09
	(d) Other Current Assets	1,448.16	1,164.26
	Sub-total - Current Assets	1,448.16	1,164.26
	TOTAL - ASSETS	1,451.34	1,168.15
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,069.85	1,069.85
	(b) Reserves & Surplus	105.10	83.63
	Sub-total - Share Holder's Fund	1,174.95	1,153.48
2	Share Application Money Pending Allotment		
	LIABILITIES		
3	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	-	7.50
	(b) Deferred Tax Liabilities (Net)	-0.40	-0.15
	(c) Other Non-Current Liabilities	-	-
	Sub-total - Non Current Liabilities	-0.40	7.35
4	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing		
	(ii) Trade Payables	25.90	-
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	25.90	-
	(iii) Others	-	-
	(b) Other Current Liabilities	242.63	3.49
	(c) Provisions	0.70	-
	(d) Current Tax Liabilities (Net)	7.56	3.83
	Sub-total - Current Liabilities	276.79	7.32
	TOTAL - EQUITY AND LIABILITIES	1,451.34	1,168.15

For and on behalf of Board of Directors
For ATVO Enterprises Limited
(Formerly known as Vandana Knitwear Limited)


Naresh Kumar Gattani
Chairman & Managing Director
DIN: 00125231



Date: 04-06-2026
Place: Bhilwara

ATVO ENTERPRISES LIMITED

(Formerly known as Vandana Knitwear Limited)

CIN:L46411RJ1995PLC072122

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

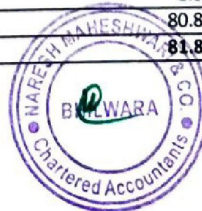
e-mail: vandanaknitwearlimited2021@gmail.com. Tel: 01482-297961

Statement of Cash Flow for the Year ended 31st MARCH, 2026

Particulars	(Amount in Lakh)	
	As at 31 st March, 2026 (Audited)	As at 31 st March, 2025 (Audited)
Cash flow from operating activities		
Profit before tax	28.80	15.24
Adjustments to reconcile profit for the year to net cash flows		
Depreciation and amortisation expense	0.71	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	0.02	1.72
Business Income	-	-
Interest on Deposits	-77.09	-72.34
Operating profit /(Loss) before working capital changes	-47.56	-54.60
Movements in working capital:		
(Increase)/ Decrease in trade receivables	-122.05	8.46
Decrease/(increase) in inventories	-23.72	8.68
Decrease/(increase) Loans & Advances	-67.71	59.62
Increase in other assets	-0.35	0.19
Decrease in trade payables, other liabilities and provisions	265.74	-15.87
Other Provisions	-	-
Trade Payables	-	-
Cash generated from operations	4.35	6.48
Taxes paid (net of refunds)	-3.85	-3.57
Net cash flow generated from operating activities	0.50	2.91
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	77.09	72.34
Net cash flow used in investing activities	77.09	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	-0.02	-1.72
Dividend paid on equity shares including tax thereon	-	-
Net cash flow generated from financing activities	-7.52	-71.88
Net increase/(decrease) in cash and cash equivalents	70.07	3.37
Cash and cash equivalents at the beginning of the year	11.79	8.42
Increase in cash and cash equivalents	81.86	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	80.82	9.62
Total Cash and Cash equivalent	81.86	11.79

For and on behalf of Board of Directors
For ATVO Enterprises Limited
(Formerly known as Vandana Knitwear Limited)

Naresh Kumar Gattani
Chairman & Managing Director
DIN: 00125231



Date: 04-06-2026
Place: Bhilwara

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
Bhilwara - 311001 (Rajasthan)

Contact : 96607-81000 ; E-Mail ID:- vandanaknitwearlimited2021@gmail.com

Website: www.vandanaknitwear.com

04TH June, 2026

To,
The Manager,
BSE Limited,
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip ID: **ATVOENT** Script Code: 532090

Subject - Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the provisions of the Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that the Statutory Auditors of the Company, **M/s Naresh Maheshwari & Co., Chartered Accountants (Firm Registration No. 007113C), Bhilwara**, have issued an Audit Report with an unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2025 as amended time to time.

Kindly take this declaration on record.

Thanking You
Yours Faithfully

For and on behalf
For ATVO Enterprises Limited
(Formerly known as Vandana Knitwear Limited)

For ATVO ENTERPRISES LIMITED


NARESH KUMAR GATTANI
Managing Director
DIN: 00125231