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 : 01482-366076; E-Mail ID:- vandanaknitwearlimited2021@gmail.com
Website: www.vandanaknitwear.com

Date: 03rd November, 2026

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 Tuesday, 03rd November, 2026.

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 **Tuesday, 03rd November, 2026** at the registered office of the company has, inter alia, **approved**

1. Un-Audited Financial Results for the Quarter and Half Year ended on 30th September, 2026, 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.**

2. The Board has decided on business expansion, and the Directors are planning to invest in the textile sector, keeping the best interests of the shareholders in mind. The proposed investment aims to explore opportunities that promise growth and profitability, strengthen the Company's market position and generate sustainable long-term value for the Company and its shareholders. The Board emphasised that the proposed investment would be guided by prudent financial management and a commitment to enhancing shareholder value through strategic investment in the textile sector. The estimated project cost is ₹5,640.00 lakh.

   The information in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III - Para B of

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Part A of the Listing Regulations (as applicable) and relevant SEBI Circulars is enclosed in Annexure – A.

ln accordance with the Securities and Exchange Board of India (Prohibition of lnsider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of lnsider 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, 2026 for the Designated Persons of the Company and their immediate relatives.

The meeting of the Board of Directors commenced at 4.30 P.M. and concluded at 5.40 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

Digitally signed by KIRTI AGARWAL
DN: c=IN, o=Personal, title=4736, 2.5.4.20=b56b54c25447e8126b6b76177b7a3eee78b209146e8022cdc614ff7fee72548, postalCode=311001, st=Rajasthan, serialNumber=14e27aa6529eeeb4b670b8bd728695a8271e18cacbdb47cac90aa5f3c31e0fa5, cn=KIRTI AGARWAL
Date: 2026.11.03 17:48:08 +05'30'

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

ATVO ENTERPRISES LIMITED

(Formely known as Vandana Knitwear Limited)
CIN:L46411RJ1995PLC072122
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e-mail: vandanaknitwearlimited2021@gmail.com. Tel: 01482-366076

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(Amount In Lakh)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		30.09.2026	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	Audited
1	**Income from Operations**						
	(a) Net Sales/Income from Operations	170.34	69.94	132.08	240.27	193.91	598.24
	(b) Other Operating Income	19.39	17.00	18.81	36.39	37.01	77.09
	Total Income from operations (net)	**189.72**	**86.94**	**150.89**	**276.66**	**230.92**	**675.33**
2	**Expenses**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	190.82	42.47	123.96	233.29	218.72	614.75
	(c) Changes in inventories of finished goods,	-22.60	25.22	11.90	2.62	-22.52	-23.71
	(d) Employees benefits Expenses	9.03	7.90	8.10	16.93	14.47	34.58
	(e) Finance Cost	0.02	0.12	-	0.14	-	0.02
	(f) Depreciation and amortizations expenses	0.16	0.16	-	0.31	-	0.71
	(g) Other Expenses	7.40	4.94	2.27	12.34	8.15	20.18
	Total expenses	**184.83**	**80.81**	**146.23**	**265.63**	**218.82**	**646.53**
3	**Profit / (Loss) Before Tax**	**4.90**	**6.13**	**4.66**	**11.03**	**12.10**	**28.80**
4	Tax Expenses						
	(i) Current Tax	1.27	1.59	1.28	2.87	3.15	7.56
	(ii) Deferred Tax	-	-	-	-	-	-0.25
	Total Tax Expenses	**1.27**	**1.59**	**1.28**	**2.87**	**3.15**	**7.31**
5	**Net Profit / (Loss) After Tax for the period**	**3.63**	**4.54**	**3.38**	**8.16**	**8.95**	**21.49**
6	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will be reclassified to profit or	-	-	-	-	-	-
	(ii) Income tax relating to item that will be	-	-	-	-	-	-
	B (i) Items that will not be reclassified to	-	-	-	-	-	-
	(ii) Income tax relating to item that will not	-	-	-	-	-	-
7	Total Comrehensive income for the period (5+/-6)	3.63	4.54	3.38	8.16	8.95	21.49
8	**Paid -up equity share capital (Face value of**	**1,069.85**	**1,069.85**	**1,069.85**	**1,069.85**	**1,069.85**	**1,069.85**
9	Earnings per share (EPS) (of Rs. 1 each not						
	(i) Basic	0.003	0.004	0.0032	0.008	0.008	0.020
	(ii) Diluted	0.003	0.004	0.0032	0.008	0.008	0.020
Notes:							

1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Six Month ended on 30th September, 2026 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 03rd November , 2026.

2. The Limited Review of Un-Audited Financial Results for the Quarter and Six Months ended September 30, 2026 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.

3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.

4. The Company has only One Reportable Segment i.e.Textile as per IND AS 108 Operation Segments.

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

ATVO ENTERPRISES LIMITED

Naresh Kumar Gattani
Managing Director
DIN: 00125231

NARESH MAHESHWARI & CO. BHILWARA Chartered Accountants

MN-075773

UDIN- 26075773JEAIDU1253

Date:03-11-2026
Place: Bhilwara

ATVO ENTERPRISES LIMITED

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CIN:L46411RJ1995PLC072122

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PART II

Statement of Assets and Liabilities

(Amount in Rs.)

	Particulars		As at 30.09.2026 (Un-Audited)		As at March 31, 2026 (Audited)
A	Assets				
1	Non-Current Assets				
	(a) Property, Plant &Equipments		2.77		3.08
	(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		**2.87**		**3.18**
2	Current Assets				
	(a) Inventories		26.80		29.42
	(b) Financial Assets		-		-
	(i) Trade Receivable		187.62		158.65
	(ii) Cash & Cash Equivalents		0.01		1.04
	(iii) Bank Balances other than (ii) above		6.44		80.82
	(iv) Loans		1,118.84		1,170.79
	(c) Current Tax Assets (Net)		-		-
	(d) Other Current Assets		8.64		7.44
	Sub-total - Current Assets		**1,348.34**		**1,448.16**
	TOTAL – ASSETS		**1,351.21**		**1,451.34**
B	EQUITY AND LIABILITIES				
1	Equity				
	(a) Equity Share Capital		1,069.85		1,069.85
	(b) Reserves & Surplus		113.27		105.10
	Sub-total - Share Holder's Fund		**1,183.12**		**1,174.95**
2	Share Application Money Pending Allotment		-		-
	LIABILITIES				
3	Non-Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowing		8.50		-
	(b) Deferred Tax Liabilities (Net)		-0.40		-0.40
	(c) Other Non-Current Liabilities		-		-
	Sub-total - Non Current Liabilities		**8.10**		**-0.40**
4	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowing		-		-
	(ii) Trade Payables		155.19		25.90
	(iii) Others		-		-
	(b) Other Current Liabilities		1.94		242.63
	(c) Provisions		-		0.70
	(d) Current Tax Liabilities (Net)		2.87		7.56
	Sub-total - Current Liabilites		**159.99**		**276.79**
	TOTAL - EQUITY AND LIABILITIES		**1,351.21**		**1,451.34**

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

Naresh Kumar Gattani
Managing Director
DIN: 00125231

ATVO ENTERPRISES LTD. BHILWARA

NARESH MAHESHWARI & CO. BHILWARA Chartered Accountants

Date:03-11-2026
Place: Bhilwara

UDIN-26075773JEAIDU1253

ATVO ENTERPRISES LIMITED

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Statement of Cash Flow for the Half year ended 30st SEPT, 2026

	Particulars	As at 30th September, 2026		As at 31st March, 2026
	Cash flow from operating activities			
	Profit before tax	11.03		28.80
	Adjustments to reconcile profit for the year to net cash			
	Depreciation and amortisation expense	0.31		0.71
	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	0.14		0.02
	Business Income	-		-
	Interest on Deposits	-36.39		-77.09
	Operating profit /(Loss) before working capital changes	**-24.91**		**-47.56**
	Movements in working capital:			
	(Increase)/ Decrease in trade receivables	-28.97		-122.05
	Decrease/(increase) in inventories	2.62		-23.72
	Decrease/(increase) Loans & Advances	51.95		-67.71
	Increase in other assets	-1.19		-0.35
	Decrease in trade payables, other liabilities and provisions	-111.40		265.74
	Other Provisions	-0.70		-
	Trade Payables	-		-
	Cash generated from operations	**-112.60**		**4.35**
	Taxes paid (net of refunds)	-7.56		-3.85
	Net cash flow generated from operating activities	**-120.16**		**0.50**
	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	36.39		77.09
	Net cash flow used in investing activities	**36.39**		**77.09**
	Cash flow from financing activities			
	Proceeds from issuance of shares	-		-
	Proceeds from borrowings	8.50		-7.50
	Interest Paid & Finance Charges	-		-
	Proceeds from short-term borrowings	-		-
	Interest Paid & Finance Charges	-0.14		-0.02
	Dividend paid on equity shares including tax thereon	-		-
	Net cash flow generated from financing activities	**8.36**		**-7.52**
	Net increase/(decrease) in cash and cash equivalents	**-75.41**		**70.07**
	Cash and cash equivalents at the beginning of the year	81.86		11.79
	Increase in cash and cash equivalents	**6.45**		**81.86**
	Cash and cash equivalents at the end of the year			
	Components of cash and cash equivalents:			
	Cash on hand	0.01		1.04
	Balances with banks	6.44		80.82
	Total Cash and Cash equivalent	**6.45**		**81.86**

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

Naresh Kumar Gattani
Managing Director
DIN: 00125231

ATVO ENTERPRISES LTD. BHILWARA

NARESH MAHESHWARI & CO. Chartered Accountants BHILWARA

Date:03-11-2026
Place: Bhilwara

UDIN- 26075773JEAIDU1253

NARESH MAHESHWARI & CO.
Chartered Accountants
"Shreeji Chambers" 1st 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 30th September, 2026. 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.

For Naresh Maheshwari & Co.
Chartered Accountants
FRN: 007113C

Naresh Maheshwari
M. No.: 075773
Partner

Date: 03.11.2026
Place: Bhilwara
UDIN: 26075773JEAIDU1253

NARESH MAHESHWARI & CO. BHILWARA Chartered Accountants

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ANNEXURE – A

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sr. No.	Disclosure Requirements	Details
1.	Industry or area to which the new line of business belongs to	Textile Manufacturing Sector. The Company proposes to enter into the business of manufacturing of textiles through establishment of a new textile Manufacturing Unit.
2.	Expected Benefits	The proposed entry into the textile manufacturing sector is a strategic step towards diversification and expansion of the Company's business activities. The proposed project is expected to strengthen the Company's presence in the textile sector, enhance its manufacturing capabilities, explore new business opportunities and customer base, and contribute towards growth in revenue and profitability, thereby creating sustainable long-term value for the Company and its shareholders.
3.	Estimated amount to be invested	Approximately Rs. 5,640.00 lakh (Rupees Five Thousand Six Hundred Forty Lakh Only) towards establishment of the proposed Textile Manufacturing Unit.

KIRTI AGARWAL

Digitally signed by KIRTI AGARWAL
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Date: 2026.11.03 17:50:54 +05'30'