



**Vandana
Knitwear Limited**

(formerly known as Trendy Knitwear Limited) CIN : L18101RJ1995PLC072122
Bhandari Plaza, 2nd Floor, Opp. Nagar Parishad, Rajendra Marg Road, Bhilwara Rajasthan - 311001 I : Tel : 01482 - 297961

Date: 12/10/2023

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

Scrip ID: VANDANA Script Code: 532090

Subject: Outcome of the Board Meeting held on 12th October, 2023

Dear Sir / Madam,

Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. 12th October, 2023 has inter-alia adopted and approved the Standalone Un-audited Financial Results for the Quarter and half year ended on 30th September, 2023.

The Meeting of Board of Directors of the Company commenced from 4.00 PM and closed at 4.30 PM.

We request you to kindly take the same in your record.

Thanking You

Yours Faithfully

For Vandana Knitwear Limited

NareshKumar Gattani
Managing Director
DIN: 00125231

Encl.: Un - Audited Financial Result along with Limited Review Report



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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 30TH SEPTEMBER, 2023

		(Amount In LAC.)					
	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	(Un-audited)	(Un-audited)	Audited
1	Income from Operations						
	(a) Net Sales/Income from Operations	68.23	74.76	61.31	142.99	99.98	318.45
	(b) Other Operating Income	20.02	10.96	16.43	30.99	22.74	68.12
	Total income from operations (net)	88.25	85.72	77.74	173.98	122.72	386.57
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	64.89	72.95	81.05	137.86	134.17	345.16
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.53	0.52	(19.26)	3.05	(33.54)	(30.23)
	(d) Employees benefits Expenses	7.14	1.88	3.07	9.02	5.40	17.74
	(e) Finance Cost	2.43	0.00	0.02	2.43	0.02	0.02
	(f) Depreciation and amortizations expenses	0.00	0.00	0.00	0.00	0.00	0.68
	(g) Other Expenses	5.93	8.38	9.36	14.30	10.28	37.23
	Total expenses	82.92	83.73	74.24	166.66	116.33	370.60
3	Profit / (Loss) Before Tax	5.32	1.99	3.50	7.32	6.39	15.97
4	Tax Expenses						
	(i) Current Tax	1.38	0.52	0.91	1.90	1.66	4.19
	(ii) Deferred Tax	-	0	0	0	0	(0.04)
	Total Tax Expenses	1.38	0.52	0.91	1.90	1.66	4.15
5	Net Profit / (Loss) After Tax for the period (3+/-4)	3.94	1.47	2.59	5.42	4.73	11.82
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	-	-	-	-	-	-



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	that will not be reclassified to profit or loss						
7	Total Comprehensive income for the period (5+/-6)	3.94	1.47	2.59	5.42	4.73	11.82
8	Paid-up equity share capital (Face value of Rs. 1/- per Share)	1069.85	1069.85	1069.85	1069.85	11069.85	1069.85
9	Earnings per share (EPS) (of Rs. 1 each not annualised)						
	(i) Basic	0.004	0.001	0.002	0.005	0.004	0.011
	(ii) Diluted	0.004	0.001	0.002	0.005	0.004	0.011

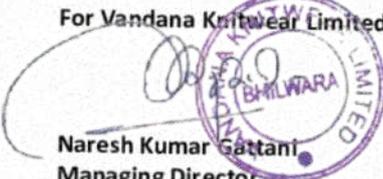
Notes:The Standalone Un-Audited Financial Results of the Company for the Quarter and Six Month ended on 30th September, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th October, 2023.

2. The Limited Review of Un-Audited Financial Results for the Quarter and Six Months ended September 30, 2023 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. Trading Activity as per IND AS 108 Operation Segments.

For Vandana Knitwear Limited


Naresh Kumar Gattani
Managing Director
DIN: 00125231

Date: 12-10-2023
Place: Bhilwara



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PART II			
Statement of Assets and Liabilities			
(Amount In LAC.)			
	Particulars	As at 30.09.2023 (Un-Audited)	As at March 31, 2023 (Audited)
A	Assets		
1	Non-Current Assets		
	(a) Property, Plant & Equipments	5.39	4.80
	(b) Capital Work in Progress		
	(c) Other Intangible Assets		
	(d) Financial Assets		
	(i) Investments		
	(ii) Loans/Advances/Deposits		
	(iii) Other Financial Assets		
	Sub-total - Non Current Assets	5.39	4.80
2			
	(a) Inventories	28.23	31.29
	(b) Financial Assets		-
	(i) Trade Receivable	58.51	14.65
	(ii) Cash & Cash Equivalents	14.37	61.50
	(iii) Bank Balances other than (ii) above	-	-
	(iv) Loans	1113.50	1206.38
	(c) Current Tax Assets (Net)		
	(d) Other Current Assets	6.98	8.24
	Sub-total - Current Assets	1221.59	1322.06
	TOTAL - ASSETS	1226.98	1326.86
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1069.85	1069.85
	(b) Other Equity	69.41	60.89
	Sub-total - Share Holder's Fund	1139.26	1130.74
2	Share Application Money Pending Allotment		
	LIABILITIES		
3	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	47.21	163.20
	(b) Deferred Tax Liabilities (Net)		
	(c) Other Non-Current Liabilities	(0.13)	(0.13)
	Sub-total - Non Current Liabilities	47.08	163.07

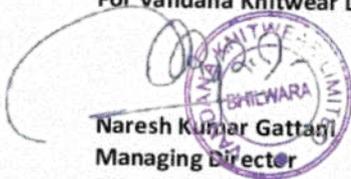


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4	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	-	--
	(ii) Trade Payables	39.69	22.09
	(iii) Others	-	-
	(b) Other Current Liabilities	0.94	6.77
	(c) Provisions	-	4.19
	(d) Current Tax Liabilities (Net)		
	Sub-total - Current Liabilities	40.63	33.05
	TOTAL - EQUITY AND LIABILITIES	1226.98	1326.86

For Vandana Knitwear Limited


Naresh Kumar Gattari
Managing Director
DIN: 00125231

Date: 12-10-2023
Place: Bhilwara



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Statement of Cash Flow for the year ended 30th September, 2023

	(Amount In LAC.)	
	As at 30 th September, 2023 (Unaudited)	As at 31 st March, 2023 (Audited)
Cash flow from operating activities		
Profit before tax	7.32	15.98
Adjustments to reconcile profit for the year to net cash flows		
Depreciation and amortisation expense	0.00	0.68
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	2.43	0.02
Business Income		
Interest on Deposits	(30.98)	(68.12)
Operating profit /(Loss) before working capital changes	(21.23)	(51.44)
Movements in working capital:		
(Increase)/ Decrease in trade receivables	(43.86)	(0.37)
Decrease/(increase) in inventories	3.05	(30.23)
Increase in other non-current assets		
Increase in other assets	1.26	(2.45)
Decrease in trade payables, other liabilities and provisions	(5.81)	(3.32)
Other Provisions	-	-
Trade Payables	17.59	10.81
Cash generated from operations		
Taxes paid (net of refunds)	(2.99)	(3.02)
Net cash flow generated from operating activities	(30.76)	(80.02)
Cash flow from investing activities		
Sale (Purchase) of Fixed Assets: Net	(0.58)	
Purchase / Sale of Investment		
Investment in bank deposits		
Increase / Decrease of Loan	92.88	265.56
Increase / Decrease in non current assets	-	-
Business Income	-	-
Interest received	30.98	68.13
Net cash flow used in investing activities	123.28	333.69
Cash flow from financing activities		
Proceeds from issuance of shares		-
Proceeds from borrowings	(115.98)	(194.42)



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Interest Paid & Finance Charges	(2.43)	(0.02)
Proceeds from short-term borrowings		
Interest income		
Dividend paid on equity shares including tax thereon		
Net cash flow generated from financing activities	(118.42)	(194.44)
Net increase/(decrease) in cash and cash equivalents	(47.13)	59.22
Cash and cash equivalents at the beginning of the year	61.50	2.28
Increase in cash and cash equivalents		
Cash and cash equivalents at the end of the year	14.36	61.50
Components of cash and cash equivalents:		
Cash on hand	0.013	0.61
Balances with banks	14.23	60.89
Total Cash and Cash equivalent	14.36	61.50

For Vandana Knitwear Limited


Naresh Kumar Gattani
Managing Director
DIN: 00125231

Date: 12-10-2023

Place: Bhilwara



Review report to
The Board of Directors of Vandana Knitwear Limited

We have reviewed the accompanying statement of unaudited financial results of Vandana Knitwear Limited for the period Quarter and half year ended 30th September, 2023. 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 S N Kabra & Co.
Chartered Accountants
FRN: 003439C



(CA Satyanarayan Kabra)
Membership No.: 072497
UDIN: 23072497BGSOOB2260

Place: Indore
Date: 12/10/2023