



eYantra Ventures Limited

(formerly known as Punit Commercials Limited)

EVL/BSE/2023-24/56

January 25, 2024

To
The Corporate Relations Department
BSE Limited,
Phiroz Jeejeebhoy Towers,
25th floor, Dalal Street,
Mumbai -400 001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on January 25, 2024.

Ref: Company Security Code: 512099

The Board of Directors of the Company at its meeting held today, January 25, 2024, has inter alia, transacted the following items of business(es):

1. Considered and approved the standalone and consolidated Un-audited Financial Results of the Company for the quarter and nine months ended on December 31, 2023, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We enclose herewith the said Un-audited standalone and consolidated Financial Results of the Company along with the Limited Review Report issued by the Statutory Auditors of the Company.
2. Appointment of M/s. S K S M & Associates, Chartered Accountants, as the Internal Auditors of the company for the Financial Year 2024-25.
3. Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries, as the Secretarial Auditors of the company for the Financial Year 2024-25.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as **Annexure-I**.

The Board Meeting commenced at 5.00 P.M and concluded at 5:40 PM.

Please take the information on record.

Yours sincerely,

For EYANTRA VENTURES LIMITED

Priyanka Gattani

Company Secretary and Compliance Officer



Encl: As above

EYANTRA VENTURES LIMITED (formerly known as Punit Commercial Limited)

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2023

INR in Lakhs

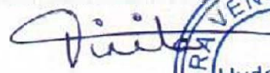

Sl.No.	Particulars	Quarter ended			Nine Month ended		Year ended
		31-12-2023 Unaudited	30-09-2023 Unaudited	31-12-2022 Unaudited	31-12-2023 Unaudited	31-12-2022 Unaudited	31-03-2023 Audited
1	Income						
	Revenue from operations	459.27	223.88	131.86	847.96	180.75	497.05
	Other income	-	-	0.05	-	0.05	0.05
	Total Income	459.27	223.88	131.92	847.96	180.80	497.10
2	Expenses						
	Purchase of stock in trade	268.11	209.01	110.40	641.92	134.20	430.10
	Changes in inventories of stock in trade	109.01	(17.07)	(21.28)	63.46	(40.53)	(59.71)
	Employees benefit expenses	31.71	15.22	6.73	59.82	14.46	22.61
	Finance costs	-	-	-	-	0.01	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	13.95	7.84	13.38	32.43	21.08	36.48
	Total Expenses	422.78	215.00	109.24	797.62	149.22	429.48
3	Profit/(Loss) before tax (1-2)	36.49	8.88	22.68	50.33	31.58	67.62
4	Tax expenses						
	Current tax	9.18	2.23	-	12.67	-	15.15
	Deferred tax	-	-	-	-	-	-
	Total tax expense	9.18	2.23	-	12.67	-	15.15
5	Net profit/(Loss) for the period (3-4)	27.30	6.65	22.68	37.67	31.58	52.47
6	Other comprehensive income						
	<i>Items that will not be reclassified in Profit or Loss</i>						
	- Remeasurement of defined benefit liability						
	- Income tax effect on remeasurement of defined benefit liability						
	Total other comprehensive income/(Loss)						
7	Total comprehensive income for the period (5+6)	27.30	6.65	22.68	37.67	31.58	52.47
8	Paid up equity share capital (Face value of Rs. 10 each)	181.94	181.94	144.00	181.94	144.00	144.00
9	Earnings per share (EPS) (of Rs. 10/- each)						
	(a) Basic	1.12	0.44	1.57	1.55	2.19	3.64
	(b) Diluted	1.12	0.44	1.57	1.55	2.19	3.64
		<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Annualised</i>

Notes :

- The above statement of Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25 January 2024.
- The Unaudited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) prescribed under Section 133 of the Companies Act, 2015 (the "Act") read with the Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations ("Listing Requirements") as amended.
- Trading is the only reportable segment of the Company as per Indian Accounting Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended.
- The Company has acquired 100% equity shares of PRISMBERRY TECHNOLOGIES PRIVATE LIMITED for a total consideration of Rs. 4,20,00,000 by issuing its own fully paid equity shares of 1,75,000 having nominal value of Rs.10 each at a price of Rs. 240 each on 23 August 2023.
- The Company has allotted 2,04,375 equity shares of face value of Rs. 10 each LIMITED at a price of Rs. 240 each by way of preferential issue on private placement basis on 23rd August 2023.
- The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.

By Order of the Board

For EYANTRA VENTURES LIMITED

Vinita Raj Narayanam
 Managing Director
 DIN : 09319780

Date: 25-01-2024
 Place: Hyderabad



Independent Auditor's Review Report on Quarterly Unaudited and Year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To Board of Directors of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED)**,

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED)**, for the quarter and nine months ended 31 December 2023 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting principles generally accepted in India and in compliance with the regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standards 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 statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards ("IND AS") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For PRSV & Co LLP
Chartered Accountants
Firm Registration No. S200016


Y. Venkateswarlu

Partner

M. No. 222068

Place: Hyderabad

Date: 25 January 2024

UDIN: 24222068BKAVPT3812



EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)

Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2023

INR in Lakhs

Sr.No.	Particulars	Quarter ended		Nine months ended
		31-12-2023 Unaudited	30-09-2023 Unaudited	31-12-2023 Unaudited
1	Income			
	Revenue from operations	600.24	258.00	1,023.05
	Other income	-0.33	-	0.23
	Total Income	599.91	258.00	1,022.81
2	Expenses			
	Purchase of stock in trade	268.11	209.01	641.92
	Changes in inventories of stock in trade	109.01	(17.07)	63.46
	Employees benefit expenses	104.13	34.47	151.49
	Finance costs	(0.04)	0.06	0.03
	Depreciation and amortisation expense	5.07	2.09	7.16
	Other expenses	30.48	13.66	54.78
	Total Expenses	516.77	242.22	918.84
3	Profit/(Loss) before tax (1-2)	83.14	15.77	103.98
4	Tax expenses			
	Current tax	22.10	3.87	27.22
	Deferred tax	-	-	-
	Total tax expense	22.10	3.87	27.22
5	Net profit/(Loss) for the period (3-4)	61.04	11.90	76.76
6	Other comprehensive income			
	<i>Items that will not be reclassified to Profit or Loss</i>			
	- Remeasurement of defined benefit liability			
	- Income tax effect on remeasurement of defined benefit liability			
	Total other comprehensive income/(Loss)	-	-	-
7	Total comprehensive income for the period (5+6)	61.04	11.90	76.76
8	Paid-up equity share capital (Face value of Rs. 10 each)	181.94	181.94	181.94
9	Earnings per share (EPS) (of Rs. 10/- each)			
	(a) Basic	2.51	0.78	3.15
	(b) Diluted	2.51	0.78	3.15
		<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Non Annualised</i>

Notes :

- The above statement of Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25 January 2024.
- The Unaudited Consolidated Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with the Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations ("Listing Requirements") as amended.
- The Company (EYANTRA VENTURES LIMITED) has acquired 100% equity shares of PRISMBERRY TECHNOLOGIES PRIVATE LIMITED for a total consideration of Rs. 4,20,00,000 by issuing its own fully paid equity shares of 1,75,000 having nominal value of Rs. 10 each at a price of Rs. 240 each on 23 August 2023. As a result the PRISMBERRY TECHNOLOGIES PRIVATE LIMITED has become the wholly owned subsidiary of EYANTRA VENTURES LIMITED w.e.f 23 August 2023 and the Company is being submitted consolidated financial results w.e.f 23 August 2023
- This Unaudited Consolidated Financial Results includes the results of the Holding Company (EYANTRA VENTURES LIMITED) and its Wholly Owned Subsidiary PRISMBERRY TECHNOLOGIES PRIVATE LIMITED



5 Segment reporting

INR in Lakhs

Particulars	Consolidated Results		
	Quarter ended	Quarter ended	Nine months ended
	31-12-2023 Unaudited	30-09-2023 Unaudited	31-12-2023 Unaudited
a. Revenue from Customers			
Sale of gift articles	388.44	223.88	765.13
Supply of Services	211.80	34.12	257.92
Total	600.24	258.00	1,023.05
b. Geographical Segment Information			
Within India	524.99	258.00	943.26
Outside India	75.24	-	79.77
Total	600.24	258.00	1,023.05

6 The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.

Date: 25-01-2024
Place: Hyderabad



By Order of the Board
For EYANTRA VENTURES LIMITED
Vinita
Vinita Raj Narayanam
Managing Director
PIN : 09319780



Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED)

1. We have reviewed the accompanying Statement of Consolidated unaudited financial results of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED** ("the Parent") its Subsidiaries (the Parent and Subsidiaries together referred to as "the Group") for the quarter and nine months ended 31 December 2023 (the "statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended.
2. This Statement, which is the responsibility of Parent's Management and has been approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standards 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities.

Holding Company

EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED)

Wholly owned subsidiary

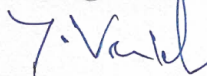
PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatements.
6. We did not review the interim financial results of 1 wholly owned subsidiary included in the consolidated unaudited financial results, whose interim financial information reflects total revenue of Rs. 140.64 Lakhs and Rs. 175.09 Lakhs, total net profit after tax of Rs.33.74 Lakhs and Rs. 39.09 Lakhs and total comprehensive income of Rs. 33.74 Lakhs and Rs. 39.09 Lakhs for the quarter ended December 31, 2023, and for the period from April 30, 2023, to December 31, 2023, respectively, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the wholly owned subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For PRSV & Co.LLP

Chartered Accountants

Firm Registration No: S200016





Y.Venkateswarlu

Partner

Membership No: 222068

Place: Hyderabad

Date: 25 January 2024

UDIN: 24222068BKAVPU9956