



eYantra Ventures Limited

(formerly known as Punit Commercials Limited)

EVL/BSE/2024-25/18

July 26, 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 July 26, 2024.
Ref: Company Security Code: 512099

The Board of Directors of the Company at its meeting held today, July 26, 2024, has, inter alia, Considered and approved the following:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We enclose herewith the Standalone and Consolidated unaudited Financial Results of the Company for the quarter ended on June 30, 2024, along with the Limited Review Report issued by the Statutory Auditor of the Company.
2. 39th Annual General Meeting of the Company is scheduled to be held on Monday September 30, 2024, at 4:00 PM (IST) through video conferencing / other audio-visual means. The Notice of the 39th Annual General Meeting and Annual Report for the financial year 2023-24 will be sent to all the shareholders whose email IDs are registered with the Company / its Registrar/Depositories and will also be made available on the Company's website at www.eyantraventures.com in due course.
3. Pursuant to Section 91 of the Companies Act, 2013 read with the Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books will remain closed from Tuesday, September 24, 2024 to Monday, September 30, 2024 (both days inclusive).

The Board Meeting commenced at 05:00 P.M and concluded at 05:45 PM.

Please take the information on record.

Thanking you

Yours sincerely,
For eYantra Ventures Limited


Vinita Raj Narayanam
Managing Director
DIN: 09319780



EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Unaudited Standalone Financial Results for the quarter ended 30 June 2024

Sr.No.	Particulars	Rs. In Lacs			
		Quarter ended		Year ended	
		30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 Audited
1	Income				
	Revenue from operations	495.38	557.82	164.81	1405.78
	Other income	1.57	0.91	-	0.91
	Total Income	496.95	558.73	164.81	1,406.69
2	Expenses				
	Purchase of stock in trade	248.66	269.71	164.79	911.63
	Changes in inventories of stock in trade	4.09	85.62	(28.47)	149.08
	Employees benefit expenses	108.32	104.66	12.89	164.48
	Finance costs	-	-	-	-
	Depreciation and amortisation expense	0.13	0.06	-	0.06
	Other expenses	49.14	44.53	10.64	76.96
	Total Expenses	410.34	504.59	159.85	1,302.21
3	Profit/(Loss) before tax (1-2)	86.61	54.15	4.97	104.48
4	Tax expenses				
	Current tax	5.55	15.29	1.25	27.96
	Income tax of earlier years	-	2.84	-	2.84
	Deferred tax	-0.13	-0.82	-	(0.82)
	Total tax expense	5.42	17.31	1.25	29.98
5	Net profit/(Loss) for the period (3-4)	81.19	36.83	3.72	74.50
6	Other comprehensive income				
	<i>Items that will not be reclassified to Profit or Loss</i>				
	- Remeasurement of defined benefit liability	-	0.01	-	0.01
	- Income tax effect on remeasurement of defined benefit liability	-	-	-	-
	Total other comprehensive income/(Loss)		0.01		0.01
7	Total comprehensive income for the period (5+6)	81.19	36.84	3.72	74.51
8	Paid-up equity share capital (Face value of Rs. 10 each)	181.94	181.94	144.00	181.94
9	Earnings per share (EPS) (of Rs. 10/- each)				
	(a) Basic	4.46	2.21	0.26	4.46
	(b) Diluted	4.46	2.21	0.26	4.46
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>

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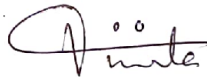
Notes :

- 1 The above statement of Unaudited Standalone Financial Results as reviewed and recommended by the Audit Committee have been approved and taken on record at the meeting of the Board of Directors held on 26 July 2024.
- 2 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, 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.
- 3 The Company has disclosed the segment information in the unaudited consolidated financial results and therefore no separate disclosure on segment information is given in the unaudited standalone financial results for the quarter ended 30 June 2024.
- 4 The Company has allotted 2,04,375 equity shares of face value of Rs. 10 each at a price of Rs. 240 each by way of preferential issue on private placement basis on 23rd August 2023. The utilisation of the net proceeds is summarised as below:

Objects of the Issue	Amount to be utilized	Amount Utilized Up to 30/06/2024	Unutilized Up to 30/06/2024
1	2	4	5 (2+3-4)
Working Capital	370.50	138.00	232.50
General Corporate Purpose	120.00	-	120.00
Total Proceeds of Preferential Issue	490.50	138.00	352.50

- 5 The figures of the quarter ended March are the balancing figures between audited figures in respect of full financial year up to March and the unaudited published year to date figures up to December of each year, being the date of the end of third quarter of respective financial years which were subject to limited review.
- 6 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: 26-07-2024
Place: Hyderabad

EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Unaudited Consolidated Financial Results for the quarter ended 30 June 2024

INR in Lakhs

Sr.No.	Particulars	Quarter ended		Year ended
		30-06-2024 Unaudited	31-03-2024 Audited	31-03-2024 Audited
1	Income			
	Revenue from operations	594.49	653.07	1,676.12
	Other income	1.57	14.18	13.95
	Total Income	596.06	667.25	1,690.06
2	Expenses			
	Purchase of stock in trade	248.66	269.71	911.63
	Changes in inventories of stock in trade	4.09	85.62	149.08
	Employees benefit expenses	183.10	188.16	339.65
	Finance costs	-	0.42	0.45
	Depreciation and amortisation expense	5.08	4.98	12.15
	Other expenses	67.94	71.81	126.59
	Total Expenses	508.87	620.71	1,539.55
3	Profit/(Loss) before tax (1-2)	87.19	46.54	150.51
4	Tax expenses			
	Current tax	5.77	14.78	42.01
	Income tax of earlier years	-	2.84	2.84
	Deferred tax	-0.20	-0.82	-0.82
	Total tax expense	5.57	16.80	44.02
5	Net profit/(Loss) for the period (3-4)	81.62	29.73	106.49
6	Other comprehensive income			
	<i>Items that will not be reclassified to Profit or Loss</i>			
	- Remeasurement of defined benefit liability	-	1.09	1.09
	- Income tax effect on remeasurement of defined benefit liability	-	-	-
	Total other comprehensive income/(Loss)	-	1.09	1.09
7	Total comprehensive income for the period (5+6)	81.62	30.82	107.58
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	4.49	1.78	6.38
	(b) Diluted	4.49	1.78	6.38
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>

Notes :

- The above statement of Unaudited Consolidated Financial Results as reviewed and recommended by the Audit Committee, have been approved and taken on record at the meeting of the Board of Directors held on 26 July 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.

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5 Segment reporting

INR in Lakhs

Particulars	Quarter ended	Quarter ended	Year ended
	30-06-2024	31-03-2024	31/03/24
	Unaudited	Audited	Audited
a. Revenue from Customers			
Sale of Merchandise	285.93	355.18	1,120.31
Supply of Services	310.13	297.89	555.80
Total	596.06	653.07	1,676.12
b. Geographical Segment Information			
Within India	353.12	433.86	1,403.03
Outside India	241.37	219.21	273.09
Total	594.49	653.07	1,676.12

Notes

- i) Segment information is presented for the "consolidated financial results" as permitted under the Ind AS 108 - 'Operating Segments'.
- ii) The Company's operating business are organised and managed according to nature of Products and services provided. This assessment resulted in identification of (a) Revenue from sale of Merchandise (b) Revenue from software services as separate lines of business activities at Revenue level, by the Chief Operating Decision Maker (CODM). However, since the Company does not allocate common operating costs, assets and liabilities across business activities, as per the assessment undertaken by CODM, the allocation resources and assessment of the financial performance is undertaken at the Group level.
- 6 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: 26-07-2024

Place: Hyderabad

Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results of eYantra Ventures Limited, 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

1. We have reviewed the accompanying statement of standalone unaudited financial results of **eYantra Ventures Limited**, ("the Company") for the quarter ended 30th June 2024 ("Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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

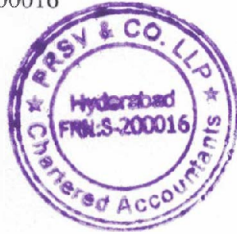
Chartered Accountants

Firm Registration No: S200016


Y. Venkateswarlu

Partner

Membership No: 222068



Place: Hyderabad

Date: 26 July 2024

UDIN: 24222068BKAVRP5167

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results of eYantra Ventures Limited 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

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of eYantra Ventures Limited ("the Parent") its Subsidiaries (the Parent and Subsidiaries together referred to as "the Group") for the quarter ended 30 June 2024 (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 OMMERCIALS 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 99.11 Lakhs, total net profit after tax of Rs. 0.43 Lakhs and total comprehensive income of Rs. 0.43 Lakhs for the quarter ended 30 June 2024, 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

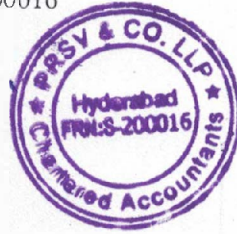
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Y. Venkateswarlu

Partner

Membership No: 222068



Place: Hyderabad

Date: 26 July 2024

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