



# eYantra Ventures Limited

(formerly known as Punit Commercials Limited)

EVL/BSE/2023-24/46

Date: November 10, 2023

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 November 10, 2023.**  
**Ref: Company Security Code: 512099**

The Board of Directors of the Company at its meeting held today, November 10, 2023, has inter alia, considered and approved the standalone and consolidated Un-audited Financial Results of the Company for the quarter and half year ended on September 30, 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.

The Board Meeting commenced at 5.00 P.M and concluded at 6:05 PM.

Please take the information on record.

Yours sincerely,

For EYANTRA VENTURES LIMITED  
*Priyanka Gattani*  
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 half year ended 30 September 2023**
**INR in Lakhs**

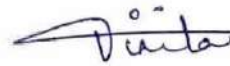
Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		30-09-2023 Unaudited	30-06-2023 Unaudited	30-09-2022 Unaudited	30-09-2023 Unaudited	30-09-2022 Unaudited	31-03-2023 Audited
1	<b>Income</b>						
	Revenue from operations	223.88	164.81	45.76	388.69	48.89	497.05
	Other income	-	-	-	-	-	0.05
	<b>Total Income</b>	<b>223.88</b>	<b>164.81</b>	<b>45.76</b>	<b>388.69</b>	<b>48.89</b>	<b>497.10</b>
2	<b>Expenses</b>						
	Purchase of stock in trade	209.01	164.79	40.67	373.81	43.80	430.10
	Changes in inventories of stock in trade	(17.07)	(28.47)	(19.17)	(45.55)	(19.25)	(59.71)
	Employees benefit expenses	15.22	12.89	5.69	28.11	7.73	22.61
	Finance costs	-	-	-	-	0.01	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	7.84	10.64	7.23	18.48	7.70	36.48
	<b>Total Expenses</b>	<b>215.00</b>	<b>159.85</b>	<b>34.41</b>	<b>374.84</b>	<b>39.99</b>	<b>429.48</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>8.88</b>	<b>4.97</b>	<b>11.34</b>	<b>13.85</b>	<b>8.90</b>	<b>67.62</b>
4	<b>Tax expenses</b>						
	Current tax	2.23	1.25	-	3.48	-	15.15
	Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>2.23</b>	<b>1.25</b>	<b>-</b>	<b>3.48</b>	<b>-</b>	<b>15.15</b>
5	<b>Net profit/(Loss) for the period (3-4)</b>	<b>6.65</b>	<b>3.72</b>	<b>11.34</b>	<b>10.36</b>	<b>8.90</b>	<b>52.47</b>
6	<b>Other comprehensive income</b>						
	<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						
	<b>Total other comprehensive income/(Loss)</b>						
	<b>Total comprehensive income for the period (5+6)</b>	<b>6.65</b>	<b>3.72</b>	<b>11.34</b>	<b>10.36</b>	<b>8.90</b>	<b>52.47</b>
7	<b>Net profit/(Loss) for the period (5+6)</b>	<b>6.65</b>	<b>3.72</b>	<b>11.34</b>	<b>10.36</b>	<b>8.90</b>	<b>52.47</b>
8	Paid-up equity share capital (Face value of Rs. 10 each)	181.94	144.00	24.00	181.94	24.00	144.00
9	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>						
	(a) Basic	0.44	0.26	4.73	0.68	3.71	3.64
	(b) Diluted	0.44	0.26	4.73	0.68	3.71	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 :**

- 1 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 10 November 2023.
- 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 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.
- 4 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.
- 5 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.
- 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: 10-11-2023  
Place: Hyderabad

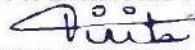
**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Standalone Statement of Assets and Liabilities**

INR in Lakhs

Particulars	As at 30 September 2023	As at 31 March 2023
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	0.00	0.00
Financial assets		
Investments	420.00	-
Loans	-	50.00
Income tax assets		
Deferred tax assets (net)	0.00	0.00
<b>Total non-current assets</b>	<b>420.00</b>	<b>50.00</b>
<b>Current assets</b>		
Inventories	207.03	161.49
Financial assets		
Trade receivables	29.86	5.45
Cash and cash equivalents	475.88	1.82
Other current assets	126.14	66.20
<b>Total current assets</b>	<b>838.92</b>	<b>234.96</b>
<b>Total assets</b>	<b>1,258.92</b>	<b>284.96</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	181.94	144.00
Other equity	948.47	65.54
<b>Total equity</b>	<b>1,130.41</b>	<b>209.54</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Financial Liabilities		
Trade payables		
Dues of micro enterprises and small enterprises	-	-
Dues of creditors other than micro enterprises and small enterprises	4.47	8.06
Provisions	18.59	15.07
Other current liabilities	105.46	52.28
<b>Total Current liabilities</b>	<b>128.51</b>	<b>75.42</b>
<b>Total Equity &amp; Liabilities</b>	<b>1,258.92</b>	<b>284.96</b>

By Order of the Board

For EYANTRA VENTURES LIMITED

  
Vinita Raj Narayanam

Managing Director

DIN : 09319780



Place: Hyderabad

Date: 10-11-2023

**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Standalone Statement of Cash Flows**

INR in Lakhs

Particulars	Half Year Ended	Half Year Ended	Year Ended
	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-23 Audited
<b>A) Cash flow from operating activities</b>			
Profit before tax	13.85	8.90	67.62
Add: Finance cost	-	-	-
Add: Sundry balances written off	-	-	1.14
Less: Interest Income	-	-	-
	<b>13.85</b>	<b>8.90</b>	<b>68.76</b>
<b>Adjustments for Changes in Working Capital :</b>			
Inventories	(45.55)	(19.25)	(59.71)
Trade Receivables	(24.41)	-	(5.45)
Other Current Assets	(59.94)	(22.63)	(64.91)
Other current liabilities	53.17	47.33	52.20
Provisions	(0.00)	-	(0.12)
Trade Payables	(3.60)	0.73	7.24
Cash flow from Operating activities	<b>(66.47)</b>	<b>15.07</b>	<b>(2.00)</b>
Add: Income Tax Refund	0.03	-	-
Less: Income Tax Paid	-	(1.16)	-
<b>Net Cash flow from Operating activities</b>	<b>(66.44)</b>	<b>13.91</b>	<b>(2.00)</b>
<b>B) Cash flow from Investment activities</b>			
Interest income	-	-	-
<b>Cash flow from Investment activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) Cash flow from Financing activities</b>			
Loan (Given)/Received	50.00	-	1.03
Interest (paid)/Received	-	-	-
Issue of share capital	490.50	-	-
<b>Cash flow from Financing activities</b>	<b>540.50</b>	<b>-</b>	<b>1.03</b>
Net Increase/ (Decrease) in Cash & Cash Equivalents	<b>474.06</b>	<b>13.91</b>	<b>(0.97)</b>
Add: Opening Balance of Cash & Cash Equivalents	<b>1.82</b>	<b>2.78</b>	<b>2.78</b>
Closing Balance of Cash & Cash Equivalents	<b>475.88</b>	<b>16.69</b>	<b>1.82</b>

For EYANTRA VENTURES LIMITED

*Vinita*

Vinita Raj Narayanam  
 Managing Director  
 DIN : 09319780



Place: Hyderabad

Date : 10-Nov-23

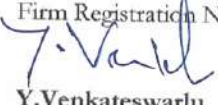


**Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED)** for the quarter and half year ended 30 September 2023 and the Standalone Unaudited Statement of Assets and Liabilities and Cash Flow Statement as at 30 September 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 the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under or by the Institute of Chartered Accountants of India, 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. 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 is Limited primarily to inquiries of the Company personnel and analytical procedures 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.
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 Accounting Standards 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

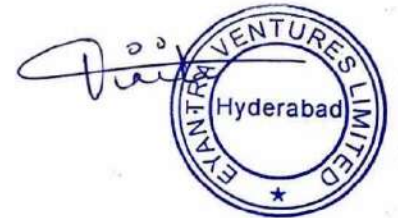


Place: Hyderabad  
Date: 10 November 2023

UDIN: 23222068BGTWCJ6323

**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**
**Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30 September 2023**
**INR in Lakhs**

Sr.No.	Particulars	Quarter ended	Half year ended
		30-09-2023 Unaudited	30-09-2023 Unaudited
1	<b>Income</b>		
	Revenue from operations	258.00	422.81
	Other income	-	0.10
	<b>Total Income</b>	<b>258.00</b>	<b>422.91</b>
2	<b>Expenses</b>		
	Purchase of stock in trade	209.01	373.81
	Changes in inventories of stock in trade	(17.07)	(45.55)
	Employees benefit expenses	34.47	47.36
	Finance costs	0.06	0.06
	Depreciation and amortisation expense	2.09	2.09
	Other expenses	13.66	24.30
	<b>Total Expenses</b>	<b>242.22</b>	<b>402.07</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>15.77</b>	<b>20.84</b>
4	<b>Tax expenses</b>		
	Current tax	3.87	5.12
	Deferred tax	-	-
	<b>Total tax expense</b>	<b>3.87</b>	<b>5.12</b>
5	<b>Net profit/(Loss) for the period (3-4)</b>	<b>11.90</b>	<b>15.71</b>
6	<b>Other comprehensive income</b>		
	<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		
	<b>Total other comprehensive income/(Loss)</b>	<b>-</b>	<b>-</b>
7	<b>Total comprehensive income for the period (5+6)</b>	<b>11.90</b>	<b>15.71</b>
8	Paid-up equity share capital (Face value of Rs. 10 each)	<b>181.94</b>	<b>181.94</b>
9	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>		
	(a) Basic	0.78	1.03
	(b) Diluted	0.78	1.03
		<i>Non Annualised</i>	<i>Non Annualised</i>



**Notes :**

- 1 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 10 November 2023.
- 2 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.
- 3 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 its first consolidated financial results for the quarter and half year ended 30 September 2023.
- 4 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**

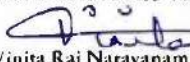
INR in Lakhs

Particulars	Consolidated Results	
	Quarter ended	Half year ended
	30-09-2023 Unaudited	30-09-2023 Unaudited
<b>a. Revenue from Customers</b>		
Sale of gift articles	223.88	388.69
Supply of Services	34.12	34.12
<b>Total</b>	<b>258.00</b>	<b>422.81</b>
<b>b. Geographical Segment Information</b>		
Within India	258.00	422.81
Outside India	-	-
<b>Total</b>	<b>258.00</b>	<b>422.81</b>

- 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: 10-11-2023

Place: Hyderabad



**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Consolidated Statement of Assets and Liabilities**

INR in Lakhs

Particulars	As at
	30 September 2023
	Unaudited
<b>ASSETS</b>	
<b>Non-current assets</b>	
Property, plant and equipment	5.63
Other intangible assets	87.72
Intangible assets under development	22.12
Goodwill	266.45
Income tax assets	53.38
Deffered tax assets (net)	0.00
<b>Total non-current assets</b>	<b>435.30</b>
<b>Current assets</b>	
Inventories	207.03
Financial assets	
Trade receivables	212.42
Cash and cash equivalents	481.19
Other bank balances	17.20
Other financial assets	0.02
Other current assets	128.84
<b>Total current assets</b>	<b>1,046.71</b>
<b>Total assets</b>	<b>1,482.01</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Equity share capital	181.94
Other equity	953.82
<b>Total equity</b>	<b>1,135.75</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Financial Liabilities	
Borrowings	4.90
Trade payables	
Dues of micro enterprises and small enterprises	-
Dues of creditors other than micro enterprises and small enterprises	130.11
Other financial liabilities	38.00
Provisions	18.59
Other current liabilities	111.98
Current tax liabilities (net)	42.68
<b>Total Current liabilities</b>	<b>346.25</b>
<b>Total Equity &amp; Liabilities</b>	<b>1,482.01</b>

By Order of the Board

For EYANTRA VENTURES LIMITED

Vinita Raj Narayanam

Managing Director

DIN : 09319780



Place: Hyderabad

Date: 10-11-2023

**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Consolidated Statement of Cash Flows**

INR in Lakhs

Particulars	Half Year Ended 30-Sep-23 Unaudited
A) Cash flow from operating activities	
Profit before tax	20.84
Add: Depreciation	2.09
Add: Finance cost	0.06
Add: Sundry balances written off	-
Less: Interest Income	(0.10)
	<b>22.90</b>
<b><u>Adjustments for Changes in Working Capital:</u></b>	
Inventories	(45.55)
Trade Receivables	(206.97)
Other financial assets	(0.02)
Other Current Assets	(62.63)
Other current liabilities	59.69
Provisions	(1.64)
Trade Payables	122.05
Other financial liabilities	38.00
Current tax liabilities (net)	42.68
Others	(17.39)
<b>Cash flow from Operating activities</b>	<b>(48.88)</b>
Add: Income Tax Refund	0.03
Less: Income Tax Paid	-
<b>Net Cash flow from Operating activities</b>	<b>(48.85)</b>
B) Cash flow from Investment activities	
Interest income	0.10
Movement in bank balances other than cash and equivalents	(17.20)
<b>Cash flow from Investment activities</b>	<b>(17.11)</b>
C) Cash flow from Financing activities	
Loan (Given)/Received	54.90
Interest (paid)/Received	(0.06)
Issue of share capital	490.50
<b>Cash flow from Financing activities</b>	<b>545.33</b>
Net Increase/ (Decrease) in Cash & Cash Equivalents	479.38
Add: Opening Balance of Cash & Cash Equivalents	1.82
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>481.19</b>

For EYANTRA VENTURES LIMITED

*Vinita*

Vinita Raj Narayanan  
 Managing Director  
 DIN : 09319780



Place: Hyderabad  
 Date : 10-Nov-23



**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated and Year to Date 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 half year ended September 30, 2023 and the Consolidated Unaudited Statement of Assets and Liabilities and Cash Flow Statement as at September 30, 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 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, read with the circular is the responsibility of the Parent's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report 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)**

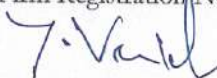
**Wholly owned subsidiary**

**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 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 assets of Rs. 376.44 Lakhs as at 30 September, 2023, total revenue of Rs. 34.12 Lakhs and Rs. 34.12 Lakhs, total net profit after tax of Rs. 5.35 Lakhs and Rs. 5.35 Lakhs and total comprehensive income of Rs. 5.35 Lakhs and Rs. 5.35 Lakhs for the quarter ended September 30, 2023, and for the period from April 30, 2023, to September 30, 2023, respectively, and cash flows (net) of Rs.5.31 Lakhs for the period from April 30, 2023, to September 30, 2023, 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: 10 November 2023



**UDIN: 23222068BGTWCK5260**