

EYANTRA VENTURES LIMITED

(formerly known as Punit Commercials Limited)

EVL/BSE/2023-24/09

Date: May 18, 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 May 18, 2023.

Ref: Company Security Code: 512099

The Board of Directors of the Company at its meeting held today, May 18, 2023, has inter alia, transacted the following items of business:

1. Approved Audited Financial Results of the Company for the fourth quarter and year ended March 31, 2023, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We enclose herewith the said Audited Financial Results of the Company along with the Auditors Report issued by the Statutory Auditors. Pursuant to Regulation 33(3)(d) of SEBI Listing Regulations.
2. Appointment of M/s. S K S M & Associates, Chartered Accountants, as the Internal Auditors of the company for the Financial Year 2023-24.
3. Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries, as the Secretarial Auditors of the company for the Financial Year 2023-24.
4. Extraordinary General Meeting of the Company is scheduled to be held on Monday the 12th Day of June, 2023 through Video conferencing or other audio visual means.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 9, 2015 are enclosed as **Annexure-I**.

The Board Meeting commenced at 4:30 pm. and concluded at 05:15 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



Regd. Off: 201, 1st Floor, SM Reddy Complex, Image Garden Road, Cyber Hills Colony,
VIP Hills, Madhapur, Hyderabad – 500081, Telangana | PAN: AAACP2025M
CIN: L72100TG1984PLC167149 - Web: www.eyantraventures.com
Ph. No: +91-7702974403, Email id: support@eyantraventures.com

EYANTRA VENTURES LIMITED

(formerly known as Punit Commercials Limited)

Annexure-I.

S. No.	Particulars	M/s S K S M & Associates	M/s. Vivek Surana & Associates
1.	Name	Mr. Shashank Karhade	Vivek Surana
2.	Designation	Partner	Proprietor
3.	Reason for Change	Appointment	Appointment
4.	Date and Term of Appointment	Appointed w.e.f. 18 May 2023 to conduct Internal Audit of the Company for the Financial Year 2023-24	Appointed w.e.f. 18 May 2023 to conduct Secretarial Audit of the Company for the Financial Year 2023-24
5.	Brief Profile	S K S M & Associates, Chartered Accountants (Firm) was established in year 2018 and 5+ years of experience in India providing audit, tax and advisory services. The firm provide various services such as Tax and regulatory services, Virtual CFO services, Assurance services, Risk advisory etc. The firm is lead by two partner namely Mr. Shashank Karhade and Ms. Shilpa Kabra.	Vivek Surana & Associates, Practicing Company Secretaries, is registered with the Institute of Company Secretaries of India. Led by Mr. Vivek Surana, with more than 15 years of experience in the industry. The Firm is being managed by a team of competent and experienced professionals with rich experience. They have successfully handled several assignments related to the capital markets including Public issues, Rights Issues, Bonus Issue, Preferential issues, Takeovers, Amalgamations, Demergers, ESOP's, Delisting etc. They provide a comprehensive range of services from conception to completion under one roof reinforces their commitment. Their key Areas of practice include matters relating to SEBI, Stock Exchanges, Depositories, SAT, NCLT, Private equity, Corporate Restructuring and Corporate Law.



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EVANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Audited Financial Results for the quarter and year ended 31 March 2023

Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Year ended	
		31-03-2023 Audited	31-12-2022 Unaudited	31-03-2022 Audited	31-03-2023 Audited	31-03-2022 Audited
1	Income					
	Revenue from operations	316.30	131.86	0.24	497.05	158.21
	Other income	-	0.05	1.15	0.05	1.38
	Total Income	316.30	131.92	1.39	497.10	159.59
2	Expenses					
	Purchase of stock in trade	275.90	110.40	58.82	430.10	136.66
	Changes in inventories of stock in trade	(19.18)	(21.28)	(58.82)	(59.71)	6.66
	Employees benefit expenses	8.15	6.73	0.82	22.61	3.66
	Finance costs	-	-	0.01	-	0
	Depreciation and amortisation expense	-	-	-	-	-
	Other expenses	18.82	13.38	1.87	36.48	8.39
	Total Expenses	283.69	109.24	2.70	429.48	155.37
3	Profit/(Loss) before tax (1-2)	32.61	22.68	(1.31)	67.62	4.22
4	Tax expenses					
	Current tax	15.15	-	-	15.15	0.00
	Deferred tax	-	-	-	-	-
	Total tax expense	15.15	-	-	15.15	0.00
5	Net profit/(Loss) for the period (3-4)	17.46	22.68	(1.31)	52.47	4.22
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)	17.46	22.68	(1.31)	52.47	4.22
8	Paid-up equity share capital (Face value of Rs. 10 each)	144.00	144.00	24.00	144.00	24.00
9	Earnings per share (EPS) (of Rs. 10/- each) (Non Annualised)					
	(a) Basic	1.21	1.57	(0.55)	3.64	1.76
	(b) Diluted	1.21	1.57	(0.55)	3.64	1.76
		<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Non Annualised</i>	<i>Annualised</i>	<i>Annualised</i>



Notes :

- 1 The above statement of audited 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 18 May, 2023.
- 2 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.
- 3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and SEBI circular dated July 5, 2016.
- 4 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 un audited 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.
- 5 The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.

By Order of the Board

For EYANTRA VENTURES LIMITED




Vinita Raj Narayanan
Managing Director
DIN : 09319780

Date: 18 May, 2023

Place: Hyderabad

EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Assets and Liabilities as at 31 March 2023

Rs. In Lacs

Particulars	As at	As at
	31 March 2023	31 March 2022
	Audited	Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment		
(i) Tangible assets	0.00	0.00
(ii) Intangible assets	-	-
Financial assets		
Loans	50.00	51.03
Income tax assets	-	-
Deferred tax assets (net)	0.00	0.00
Total non-current assets	50.00	51.03
Current assets		
Inventories	161.49	101.78
Financial assets		
Trade receivables	5.45	-
Cash and cash equivalents	1.82	2.78
Other financial assets	-	-
Other current assets	66.20	2.44
Total current assets	234.96	107.00
Total assets	284.96	158.04
EQUITY AND LIABILITIES		
Equity		
Equity share capital	144.00	24.00
Other equity	65.54	133.07
Total equity	209.54	157.07
Liabilities		
Non-current liabilities		
Deferred tax liabilities (Net)	-	-
Total Non-current liabilities	-	-
Current liabilities		
Financial Liabilities		
Trade payables	-	-
Dues of micro enterprises and small enterprises	8.06	0.83
Dues of creditors other than micro enterprises and small enterprises	15.07	0.05
Provisions	52.28	0.09
Other current liabilities	-	-
Total Current liabilities	75.42	0.96
Total Equity & Liabilities	284.96	158.04

By Order of the Board

For EYANTRA VENTURES LIMITED

Vinita Raj Narayanam

Managing Director

DIN : 09319780



Place: Hyderabad

Date: 18 May, 2023

EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Cash Flows for the year ended 31 March 2023

Rs. In Lacs

Particulars	Year Ended 31-Mar-23	Year Ended 31-Mar-22
A) <u>Cash flow from operating activities</u>		
Profit before tax	67.62	4.22
<u>Add:</u> Finance cost	-	0.01
<u>Add:</u> Sundry balances written off	1.14	
<u>Less:</u> Interest Income	-	(1.38)
	68.77	2.85
<u>Adjustments for Changes in Working Capital:</u>		
Inventories	(59.71)	6.66
Trade Receivables	(5.45)	8.94
Other Current Assets	(64.91)	(1.07)
Other current liabilities	52.20	(1.18)
Provisions	(0.13)	
Trade Payables	7.24	0.11
Cash flow from Operating activities	(2.00)	16.32
<u>Add:</u> Income Tax Refund	-	1.41
<u>Less:</u> Income Tax Paid	-	(0.15)
Net Cash flow from Operating activities	(2.00)	17.58
B) <u>Cash flow from Investment activities</u>		
Interest income	-	0.24
Cash flow from Investment activities	-	0.24
C) <u>Cash flow from Financing activities</u>		
Loan (Given)/Received	1.03	(51.03)
Interest (paid)/Received	-	1.14
Cash flow from Financing activities	1.03	(49.89)
Net Increase/ (Decrease) in Cash & Cash Equivalents	(0.97)	(32.08)
<u>Add:</u> Opening Balance of Cash & Cash Equivalents	2.78	34.86
Closing Balance of Cash & Cash Equivalents	1.82	2.78

For EYANTRA VENTURES LIMITED

Vinita

Vinita Raj Narayanam
 Managing Director
 DIN : 09319780



Place: Hyderabad
 Date: 18 May, 2023

EYANTRA VENTURES LIMITED

(formerly known as Punit Commercials Limited)

Date: 18.05.2023

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

Dear Sir/Madam,

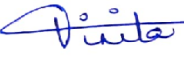
Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

I, Vinita Raj Narayanam, Managing Director of EYANTRA VENTURES LIMITED hereby declare that, the statutory Auditors of the company, M/s P R S V & Co. LLP, Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2023.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours sincerely,
For EYANTRA VENTURES LIMITED


Vinita Raj Narayanam
Managing Director
DIN: 09319780





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

To
The Board of Directors of
EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LTD)
Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Statement of Audited Financial Results of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LTD)** ("the Company") for the quarter and year ended 31st March 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, read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and
- b) Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management for the Financial Results

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statements, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the Quarter ended 31st March 2023 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

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

Y. Venkateswarlu
Partner
Membership No. 222068



Place: Hyderabad
Date: 18 May 2023

UDIN: 23222068BGTVVVL5945