EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited) Statement of Un Audited Financial Results for the quarter ended 30 June 2023

Rs. In Lacs

Sr.N	Particulars	Quarter ended			Year ended
		30-06-2023 31-03-2023		30-06-2022	31-03-2023
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from operations	164.81	316.30	3.13	497.05
	Other income		-	-	0.05
	Total Income	164.81	316.30	3.13	497.10
2	Expenses				
	Purchase of stock in trade	164.79	275.90	3.13	430.10
	Changes in inventories of stock in trade	(28.47)	(19.18)	(0.08)	(59.71)
	Employees benefit expenses	12.89	8.15	2.04	22.61
	Finance costs	-		0.01	
	Depreciation and amortisation expense	-	-	-	
	Other expenses	10.64	18.82	0.47	36.48
	Total Expenses	159.85	283.69	5.57	429.48
3	Profit/(Loss) before tax (1-2)	4.97	32.61	(2.44)	67.62
4	Tax expenses			-	
	Current tax	1.25	15.15	-	15.15
	Deferred tax		-	-	
	Total tax expense	1.25	15.15	-	15.15
5	Net profit/(Loss) for the period (3-4)	3.72	17.46	(2.44)	52.47
6	Other comprehensive income				
	Items that will not be reclassified to Profit or Loss				
	- Remeasurement of defined benefit liability			-	-
	- Income tax effect on remeasurement of				
	defined benefit liability			-	
	Total other comprehensive income/(Loss)				
	Total comprehensive income for the period				
7	(5+6)	3.72	17.46	(2.44)	52.47
8	Paid-up enquity share capital (Face value of Rs. 10 each)	144.00	144.00	24.00	144.00
	Earnings per share (EPS) (of Rs. 10/-				
9	each) (Non Annualised)				
	(a) Basic	0.26	1.21	(1.02)	3.64
	(b) Diluted	0.26	1.21	(1.02)	3.64
		Non	Non	Non	4 11 - 4
		Annualised	Annualised	Annualised	Annualised



Notes:

- 1 The above statement Un-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 08 August, 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 (I.ODR) 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/Quarter have been regrouped/re-arranged wherever considered necessary.

By Order of the Board

For EYANTRA VENTURES LIMITED

Hyderaba

Vinita Raj Narayanam Managing Director

DIN: 09319780

Date: 08.08.2023 Place: Hyderabad

PRSV&Co.LLP Chartered Accountants



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Independent Auditor's Review Report on the Quarterly Unaudited 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

We have reviewed the accompanying Statement of unaudited financial results of EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED for the quarter ended June 30, 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, 2020 ('the Circular').

- 1. This Statement, which is the responsibility of the Company's management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review
- 2. 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 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.
- 3. Based on our review conducted as 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 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 Listing Regulations including the manner in which it is to be disclosed, or that it contain any material misstatement.

For PRSV & Co. LLP

Chartered Accountants

Firm Registration No: S200016

Y. Verkareswarlu

Partner

Membership No: 222068

Place: Hyderabad

Date: 08 August 2023

UDIN: 23222068BGTVWP1839