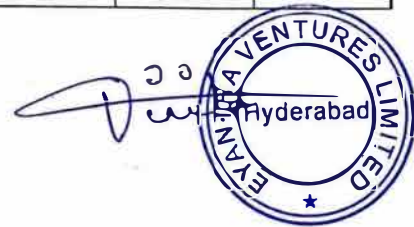


EYANTRA VENTURES LIMITED (formerly known as Punit Commercial Limited)
Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2023

INR in Lakhs

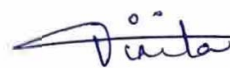
| Sr.No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|--------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| | | 30-09-2023 Unaudited | 30-06-2023 Unaudited | 30-09-2022 Unaudited | 30-09-2023 Unaudited | 30-09-2022 Unaudited | 31-03-2023 Audited |
| 1 | Income | | | | | | |
| | Revenue from operations | 223.88 | 164.81 | 45.76 | 388.69 | 48.89 | 497.05 |
| | Other income | - | - | - | - | - | 0.05 |
| | Total Income | 223.88 | 164.81 | 45.76 | 388.69 | 48.89 | 497.10 |
| 2 | Expenses | | | | | | |
| | 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 |
| | Total Expenses | 215.00 | 159.85 | 34.41 | 374.84 | 39.99 | 429.48 |
| 3 | Profit/(Loss) before tax (1-2) | 8.88 | 4.97 | 11.34 | 13.85 | 8.90 | 67.62 |
| 4 | Tax expenses | | | | | | |
| | Current tax | 2.23 | 1.25 | - | 3.48 | - | 15.15 |
| | Deferred tax | - | - | - | - | - | - |
| | Total tax expense | 2.23 | 1.25 | - | 3.48 | - | 15.15 |
| 5 | Net profit/(Loss) for the period (3-4) | 6.65 | 3.72 | 11.34 | 10.36 | 8.90 | 52.47 |
| 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) | | | | | | |
| | Total comprehensive income for the period (5+6) | 6.65 | 3.72 | 11.34 | 10.36 | 8.90 | 52.47 |
| 7 | Net profit/(Loss) for the period (5+6) | 6.65 | 3.72 | 11.34 | 10.36 | 8.90 | 52.47 |
| 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 | Earnings per share (EPS) (of Rs. 10/- each) | | | | | | |
| | (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> |



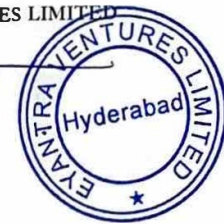
Notes :

- 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 | As at |
|--|-------------------|---------------|
| | 30 September 2023 | 31 March 2023 |
| | Unaudited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 0.00 | 0.00 |
| Financial assets | | |
| Investments | 420.00 | - |
| Loans | - | 50.00 |
| Income tax assets | | |
| Deffered tax assets (net) | 0.00 | 0.00 |
| Total non-current assets | 420.00 | 50.00 |
| Current assets | | |
| 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 |
| Total current assets | 838.92 | 234.96 |
| Total assets | 1,258.92 | 284.96 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 181.94 | 144.00 |
| Other equity | 948.47 | 65.54 |
| Total equity | 1,130.41 | 209.54 |
| Liabilities | | |
| Current liabilities | | |
| 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 |
| Total Current liabilities | 128.51 | 75.42 |
| Total Equity & Liabilities | 1,258.92 | 284.96 |

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 |
| A) Cash flow from operating activities | | | |
| Profit before tax | 13.85 | 8.90 | 67.62 |
| Add: Finance cost | - | - | - |
| Add: Sundry balances written off | - | - | 1.14 |
| Less: Interest Income | - | - | - |
| | 13.85 | 8.90 | 68.76 |
| Adjustments for Changes in Working Capital : | | | |
| 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 | (66.47) | 15.07 | (2.00) |
| Add: Income Tax Refund | 0.03 | - | - |
| Less: Income Tax Paid | - | (1.16) | - |
| Net Cash flow from Operating activities | (66.44) | 13.91 | (2.00) |
| B) Cash flow from Investment activities | | | |
| Interest income | - | - | - |
| Cash flow from Investment activities | - | - | - |
| C) Cash flow from Financing activities | | | |
| Loan (Given)/Received | 50.00 | - | 1.03 |
| Interest (paid)/Received | - | - | - |
| Issue of share capital | 490.50 | - | - |
| Cash flow from Financing activities | 540.50 | - | 1.03 |
| Net Increase/ (Decrease) in Cash & Cash Equivalents | 474.06 | 13.91 | (0.97) |
| Add: Opening Balance of Cash & Cash Equivalents | 1.82 | 2.78 | 2.78 |
| Closing Balance of Cash & Cash Equivalents | 475.88 | 16.69 | 1.82 |

For EYANTRA VENTURES LIMITED

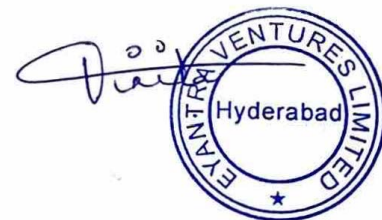
Vinita

Vinita Raj Narayanam
 Managing Director
 DIN : 09319780



Place: Hyderabad
 Date : 10-Nov-23

| 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 | Income | | |
| | Revenue from operations | 258.00 | 422.81 |
| | Other income | - | 0.10 |
| | Total Income | 258.00 | 422.91 |
| 2 | Expenses | | |
| | 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 |
| | Total Expenses | 242.22 | 402.07 |
| 3 | Profit/(Loss) before tax (1-2) | 15.77 | 20.84 |
| 4 | Tax expenses | | |
| | Current tax | 3.87 | 5.12 |
| | Deferred tax | - | - |
| | Total tax expense | 3.87 | 5.12 |
| 5 | Net profit/(Loss) for the period (3-4) | 11.90 | 15.71 |
| 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) | 11.90 | 15.71 |
| 8 | Paid-up equity share capital (Face value of Rs. 10 each) | 181.94 | 181.94 |
| 9 | Earnings per share (EPS) (of Rs. 10/- each) | | |
| | (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 (Ind:AS) 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 |
| a. Revenue from Customers | | |
| Sale of gift articles | 223.88 | 388.69 |
| Supply of Services | 34.12 | 34.12 |
| Total | 258.00 | 422.81 |
| | | |
| b. Geographical Segment Information | | |
| Within India | 258.00 | 422.81 |
| Outside India | - | - |
| Total | 258.00 | 422.81 |

- 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 |
| ASSETS | |
| Non-current assets | |
| 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 |
| Total non-current assets | 435.30 |
| Current assets | |
| 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 |
| Total current assets | 1,046.71 |
| | |
| Total assets | 1,482.01 |
| | |
| EQUITY AND LIABILITIES | |
| Equity | |
| Equity share capital | 181.94 |
| Other equity | 953.82 |
| Total equity | 1,135.75 |
| Liabilities | |
| Current liabilities | |
| 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 |
| Total Current liabilities | 346.25 |
| | |
| Total Equity & Liabilities | 1,482.01 |

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) |
| | 22.90 |
| Adjustments for Changes in Working Capital: | |
| 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) |
| Cash flow from Operating activities | (48.88) |
| Add: Income Tax Refund | 0.03 |
| Less: Income Tax Paid | - |
| Net Cash flow from Operating activities | (48.85) |
| B) Cash flow from Investment activities | |
| Interest income | 0.10 |
| Movement in bank balances other than cash and equivalents | (17.20) |
| Cash flow from Investment activities | (17.11) |
| C) Cash flow from Financing activities | |
| Loan (Given)/Received | 54.90 |
| Interest (paid)/Received | (0.06) |
| Issue of share capital | 490.50 |
| Cash flow from Financing activities | 545.33 |
| Net Increase/ (Decrease) in Cash & Cash Equivalents | 479.38 |
| Add: Opening Balance of Cash & Cash Equivalents | 1.82 |
| Closing Balance of Cash & Cash Equivalents | 481.19 |

For EYANTRA VENTURES LIMITED

Vinita



Vinita Raj Narayanan
 Managing Director
 DIN : 09319780

Place: Hyderabad

Date : 10-Nov-23