



# eYantra Ventures Limited

(formerly know as Punit Commercials Limited)

**EVL/BSE/2024-25/33**

November 11, 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 November 11, 2024.**  
**Ref: Company Security Code: 512099**

We wish to inform you that, the Board of Directors of the Company ("Board") at its meeting held today i.e. Monday, November 11, 2024, has transacted *inter-alia* the following business(es):

### **Financial Results**

Approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2024.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on September 30, 2024 along with Limited Review Report issued by the Statutory Auditors of the Company.

### **Issuance of equity share on preferential basis and Extraordinary General Meeting**

With reference to our letter no. EVL/BSE/2024-25/32 dated November 4, 2024, it was proposed to consider the following agenda in the Board meeting held today:

1. To consider the proposal for issuance of equity shares on preferential basis and determination of the issue price, in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and the Companies Act, 2013, as amended, subject to such regulatory/ statutory approvals as may be required.
2. To consider convening an Extraordinary General Meeting of the shareholders of the Company to obtain requisite approvals.

However, due to procedural and regulatory requirements, it was proposed by the Board to defer these agenda items to the next Board Meeting. The intimation of the next Board meeting will be given in due course.



# eYantra Ventures Limited

(formerly know as Punit Commercials Limited)

The Board Meeting commenced at 04:00 P.M and concluded at 4:45 PM.

Please take the information on record.

Thanking you

Yours sincerely,  
For EYANTRA VENTURES LIMITED

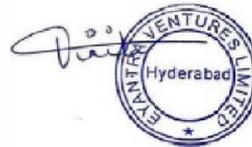
*Priyanka Gattani*  
Priyanka Gattani  
Company Secretary and Compliance Officer



Encl: as above

**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Statement of Un Audited Financial Results for the Quarter and Half Year Ended 30 September 2024**

Sr.No.	Particulars	Quarter ended			Half Year ended		Rs. In Lacs
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/2024 Audited
1	<b>Income</b>						
	Revenue from operations	635.51	495.38	223.88	1,130.89	388.69	1405.78
	Other income	5.50	1.57	-	7.07	-	0.91
	<b>Total Income</b>	<b>641.01</b>	<b>496.95</b>	<b>223.88</b>	<b>1,137.96</b>	<b>388.69</b>	<b>1,406.69</b>
2	<b>Expenses</b>						
	Purchase of stock in trade	438.81	248.66	209.01	687.49	373.81	911.63
	Changes in inventories of stock in trade	(57.32)	4.09	(17.07)	(53.25)	(45.55)	149.08
	Employees benefit expenses	122.00	108.32	15.22	230.32	28.11	164.48
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	0.45	0.13	-	0.58	-	0.06
	Other expenses	72.86	49.14	7.84	122.01	18.48	76.96
	<b>Total Expenses</b>	<b>576.80</b>	<b>410.34</b>	<b>215.00</b>	<b>987.15</b>	<b>374.85</b>	<b>1,302.21</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>64.21</b>	<b>86.61</b>	<b>8.88</b>	<b>150.81</b>	<b>13.84</b>	<b>104.48</b>
4	<b>Tax expenses</b>						
	Current tax	29.69	5.55	2.23	35.24	3.48	27.96
	Income tax of earlier years	-	-	-	-	-	2.84
	Deferred tax	0.11	-0.13	-	(0.02)	-	(0.82)
	<b>Total tax expense</b>	<b>29.80</b>	<b>5.42</b>	<b>2.23</b>	<b>35.22</b>	<b>3.48</b>	<b>29.98</b>
5	<b>Net profit/(Loss) for the period (3-4)</b>	<b>34.41</b>	<b>81.19</b>	<b>6.65</b>	<b>115.59</b>	<b>10.36</b>	<b>74.50</b>
6	<b>Other comprehensive income</b>						
	<i>Items that will not be reclassified to Profit or Loss</i>						
	- Remeasurement of defined benefit liability	-	-	-	-	-	0.01
	- Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	<b>Total other comprehensive income/ (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.01</b>
	<b>Total comprehensive income for the period (5+6)</b>	<b>34.41</b>	<b>81.19</b>	<b>6.65</b>	<b>115.59</b>	<b>10.36</b>	<b>74.51</b>
8	<b>Paid-up equity share capital (Face value of Rs. 10 each)</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>
9	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>						
	(a) Basic	1.89	4.46	0.44	6.35	0.68	4.46
	(b) Diluted	1.89	4.46	0.44	6.35	0.68	4.46
		<i>Not Annualised</i>	<i>Annualised</i>				



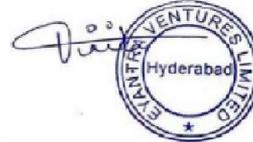
**Notes :**

- 1 The above statement of Un Audited 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 11 November, 2024.
- 2 The Un Audited 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 un audited consolidated financial results and therefore no separate disclosure on segment information is given in the un audited standalone financial results for the quarter and the half year ended 30 September 2024.
- 4 The Company has allowed 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 30/09/2024	Unutilized Up to 30/09/2024
1	2	4	5 (2+3-4)
Working Capital	370.50	370.50	-
General Corporate Purpose	120.00	59.21	60.79
<b>Total Proceeds of Preferential Issue</b>	<b>490.50</b>	<b>429.71</b>	<b>60.79</b>

- 5 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: 11-11-2024  
Place: Hyderabad

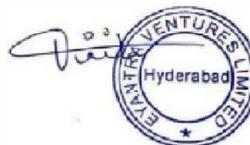
**BYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Standalone Statement of Assets and Liabilities**

INR in Lakhs

Particulars	As at	As at
	30 September 2024	31 March 2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	6.66	2.21
Financial assets		
Investments	420.00	420.00
Deffered tax assets (net)	0.84	0.82
<b>Total non-current assets</b>	<b>427.50</b>	<b>423.02</b>
<b>Current assets</b>		
Inventories	65.66	12.41
Financial assets		
Trade receivables	422.45	395.56
Cash and cash equivalents	433.52	40.38
Other bank balances	60.79	353.11
Other current assets	186.38	61.05
<b>Total current assets</b>	<b>1,168.80</b>	<b>862.50</b>
<b>Total assets</b>	<b>1,596.30</b>	<b>1,285.53</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	181.94	181.94
Other equity	1,128.20	1,012.61
<b>Total equity</b>	<b>1,310.14</b>	<b>1,194.55</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Provisions	4.28	2.80
<b>Total Non-current liabilities</b>	<b>4.28</b>	<b>2.80</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	66.69	19.13
Other current liabilities	189.11	67.30
Provisions	-	0.05
Current tax liabilities (net)	26.08	1.68
<b>Total Current liabilities</b>	<b>281.88</b>	<b>88.17</b>
<b>Total Equity &amp; Liabilities</b>	<b>1,596.30</b>	<b>1,285.53</b>

By Order of the Board

For **BYANTRA VENTURES LIMITED**



Place: Hyderabad

Date: 11-11-2024

**Vinita Raj Narayanam**

**Managing Director**

**DIN : 09319780**

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

INR in Lakhs

Particulars	Half-Year Ended 30-Sep-24 Unaudited	Half-Year Ended 30-Sep-23 Unaudited	Year Ended 31-Mar-24 Audited
<b>A) Cash flow from operating activities</b>			
Profit before tax	150.81	13.85	104.48
Add: Depreciation	0.58	-	0.06
Less: Interest income	(4.10)	-	(0.68)
Less: Unrealised foreign exchange (gain)/loss (Net)	(0.46)	-	(0.33)
	<b>146.83</b>	<b>13.85</b>	<b>103.52</b>
<b>Adjustments for Changes in Working Capital :</b>			
Inventories	(53.25)	(45.55)	149.08
Trade Receivables	(26.43)	(24.41)	(389.77)
Other Current Assets	(125.37)	(59.94)	5.15
Trade Payables	47.56	(3.60)	11.07
Provisions	1.43	-	2.85
Other current liabilities	121.81	53.17	15.05
Cash flow from Operating activities	<b>112.56</b>	<b>(66.48)</b>	<b>(103.04)</b>
Add: Income Tax Refund	-	-	-
Less: Income Tax Paid	(10.81)	0.03	(44.21)
<b>Net Cash flow from Operating activities</b>	<b>101.75</b>	<b>(66.44)</b>	<b>(147.25)</b>
<b>B) Cash flow from Investment activities</b>			
Interest income	4.10	-	0.68
Purchase of fixed assets	(5.03)	-	(2.27)
Transfer to other bank balances	292.32	-	(353.11)
<b>Cash flow from Investment activities</b>	<b>291.39</b>	<b>-</b>	<b>(354.69)</b>
<b>C) Cash flow from Financing activities</b>			
Loan (Given)/Received	-	50.00	50.00
Interest (paid)/Received	-	-	-
Issue of share capital	-	490.50	490.50
<b>Cash flow from Financing activities</b>	<b>-</b>	<b>540.50</b>	<b>540.50</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>393.14</b>	<b>474.06</b>	<b>38.56</b>
Add: Opening Balance of Cash & Cash Equivalents	<b>40.38</b>	<b>1.82</b>	<b>1.82</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>433.52</b>	<b>475.88</b>	<b>40.38</b>

For EYANTRA VENTURES LIMITED



Place: Hyderabad

Date : 11-Nov-24

Vinita Raj Narayanam

Managing Director

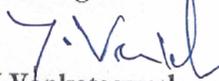
DIN : 09319780

**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 Commercials 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 2024 and the Standalone Unaudited Statement of Assets and Liabilities and Cash Flow Statement as at 30 September 2024 ("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 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: 11 November 2024  
**UDIN: 24222068BKAVSN7179**

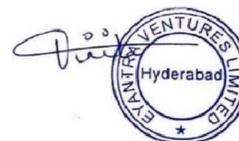
**EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)**  
**Statement of Un Audited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2024**

INR in Lakhs

Sr.No.	Particulars	Quarter ended			Half Year ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	Revenue from operations	764.18	594.49	258.00	1,358.67	422.81	1,676.12
	Other income	5.83	1.57	-	7.40	0.10	13.95
	<b>Total Income</b>	<b>770.01</b>	<b>596.06</b>	<b>258.00</b>	<b>1,366.07</b>	<b>422.91</b>	<b>1,690.06</b>
2	<b>Expenses</b>						
	Purchase of stock in trade	438.83	248.66	209.01	687.49	373.81	911.63
	Changes in inventories of stock in trade	-57.34	4.09	(17.07)	(53.25)	(45.55)	149.08
	Employees benefit expenses	218.51	183.10	34.47	401.61	47.36	339.65
	Finance costs	0	-	0.06	-	0.06	0.45
	Depreciation and amortisation expense	5.68	5.08	2.09	10.76	2.09	12.15
	Other expenses	100.43	67.94	13.66	168.37	24.30	126.59
	<b>Total Expenses</b>	<b>706.11</b>	<b>508.87</b>	<b>242.22</b>	<b>1,214.98</b>	<b>402.07</b>	<b>1,539.55</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>63.90</b>	<b>87.19</b>	<b>15.77</b>	<b>151.09</b>	<b>20.84</b>	<b>150.51</b>
4	<b>Tax expenses</b>						
	Current tax	29.65	5.77	3.87	35.42	5.12	42.01
	Income tax of earlier years	-	-	-	-	-	2.84
	Deferred tax	0.07	-0.20	-	-0.13	-	-0.82
	<b>Total tax expense</b>	<b>29.72</b>	<b>5.57</b>	<b>3.87</b>	<b>35.29</b>	<b>5.12</b>	<b>44.02</b>
5	<b>Net profit/(Loss) for the period (3-4)</b>	<b>34.18</b>	<b>81.62</b>	<b>11.90</b>	<b>115.80</b>	<b>15.72</b>	<b>106.49</b>
6	<b>Other comprehensive income</b>						
	<i>Items that will not be reclassified to Profit or Loss</i>						
	- Remeasurement of defined benefit liability	-	-	-	-	-	1.09
	- Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	<b>Total other comprehensive income/(Loss)</b>		-	-	-	-	1.09
	<b>Total comprehensive income for the period (5+6)</b>						
7		<b>34.18</b>	<b>81.62</b>	<b>11.90</b>	<b>115.80</b>	<b>15.72</b>	<b>107.58</b>
8	Paid-up equity share capital (Face value of Rs. 10 each)	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>	<b>181.94</b>
9	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>						
	(a) Basic	1.88	4.49	0.78	6.36	1.03	6.38
	(b) Diluted	1.88	4.49	0.78	6.36	1.03	6.38
		<b>Not Annualised</b>	<b>Annualised</b>				

**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 11 November 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.
- This Unaudited Consolidated Financial Results includes the results of the Holding Company (EYANTRA VENTURES LIMITED) and its Wholly Owned Subsidiaries PRISMBERRY TECHNOLOGIES PRIVATE LIMITED and Eyantra Ventures FZE



5 Segment reporting

INR in Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>a. Revenue from Customers</b>						
Sale of Merchandise	432.73	285.93	223.88	718.66	388.69	1,120.31
Supply of Services	331.45	308.56	34.12	640.01	34.12	555.80
<b>Total</b>	<b>764.18</b>	<b>594.49</b>	<b>258.00</b>	<b>1,358.67</b>	<b>422.81</b>	<b>1,676.12</b>
<b>b. Geographical Segment Information</b>						
Within India	530.26	353.12	258.00	883.38	422.81	1,403.03
Outside India	233.92	241.37	-	475.29	-	273.09
<b>Total</b>	<b>764.18</b>	<b>594.49</b>	<b>258.00</b>	<b>1,358.67</b>	<b>422.81</b>	<b>1,676.12</b>

**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**



Date: 11-11-2024

Place: Hyderabad

**Vinita Raj Narayanam**

**Managing Director**

**DIN : 09319780**

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

INR in Lakhs

Particulars	As at	As at
	30 September 2024	31 March 2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	15.21	6.96
Other intangible assets	71.05	79.41
Goodwill	266.45	266.45
Income tax assets	56.85	43.49
Deffered tax assets (net)	0.95	0.82
<b>Total non-current assets</b>	<b>410.51</b>	<b>397.12</b>
<b>Current assets</b>		
Inventories	65.66	12.41
Financial assets		
Trade receivables	529.83	444.06
Cash and cash equivalents	458.92	128.02
Other bank balances	65.33	357.65
Other financial assets	5.20	0.02
Other current assets	198.52	64.34
<b>Total current assets</b>	<b>1,323.46</b>	<b>1,006.50</b>
<b>Total assets</b>	<b>1,733.97</b>	<b>1,403.62</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	181.94	181.94
Other equity	1,161.46	1,045.68
<b>Total equity</b>	<b>1,343.40</b>	<b>1,227.62</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Provisions	13.09	11.61
<b>Total Non-current liabilities</b>	<b>13.09</b>	<b>11.61</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	5.11	4.80
Trade payables		
Dues of micro enterprises and small enterprises	2.08	0.06
Dues of creditors other than micro enterprises and small enterprises	73.39	24.92
Other financial liabilities	48.45	41.25
Other current liabilities	206.50	75.94
Provisions	0.17	0.22
Current tax liabilities (net)	41.78	17.21
<b>Total Current liabilities</b>	<b>377.48</b>	<b>164.39</b>
<b>Total Equity &amp; Liabilities</b>	<b>1,733.97</b>	<b>1,403.62</b>

By Order of the Board

For EYANTRA VENTURES LIMITED



Place: Hyderabad

Date: 11-11-2024

Vinita Raj Narayanam

Managing Director

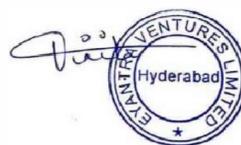
DIN : 09319780

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

INR in Lakhs

Particulars	Half-Year ended	Half-Year ended	Year ended
	30-Sep-24 Unaudited	30-Sep-23 Unaudited	31-Mar-24 Audited
A) Cash flow from operating activities			
Profit before tax	151.09	20.84	150.51
Add: Depreciation	10.76	2.09	12.15
Add: Finance cost	-	0.06	0.45
Add: Sundry balances written off	-	-	-
Add: Liabilities no longer required written back	-	-	13.01
Add: Derecognition of intangible assets under development	-	-	22.12
Less: Interest income	(4.10)	(0.10)	(0.33)
Less: Unrealised foreign exchange (gain)/loss (Net)	(0.46)	-	(0.33)
	<b>157.29</b>	<b>22.89</b>	<b>197.57</b>
<b>Adjustments for Changes in Working Capital :</b>			
Inventories	(53.25)	(45.55)	149.08
Trade Receivables	(85.31)	(206.97)	(438.28)
Other financial assets	(5.18)	(0.02)	(0.02)
Other Current Assets	(133.94)	(62.63)	1.86
Trade Payables	50.49	122.05	16.91
Other financial liabilities	7.20	38.00	41.25
Provisions	1.43	(1.64)	11.83
Other current liabilities	130.56	59.69	47.66
Current tax liabilities (net)	-	42.68	-
Others	-	(17.39)	-
<b>Cash flow from Operating activities</b>	<b>69.30</b>	<b>(48.89)</b>	<b>27.88</b>
Add: Income Tax Refund	-	0.03	-
Less: Income Tax Paid	(24.17)	-	(83.91)
<b>Net Cash flow from Operating activities</b>	<b>45.13</b>	<b>(48.86)</b>	<b>(56.04)</b>
B) <b>Cash flow from Investment activities</b>			
Interest income	4.10	0.10	0.33
Purchase of fixed assets	(10.65)	-	(5.29)
Moved to other bank balances	292.32	(17.20)	(357.65)
<b>Cash flow from Investment activities</b>	<b>285.77</b>	<b>(17.10)</b>	<b>(362.62)</b>
C) <b>Cash flow from Financing activities</b>			
Loan (Given)/Received	-	54.90	54.80
Interest (paid)/Received	-	(0.06)	(0.45)
Issue of share capital	-	490.50	490.50
<b>Cash flow from Financing activities</b>	<b>-</b>	<b>545.34</b>	<b>544.86</b>
Net Increase/ (Decrease) in Cash & Cash Equivalents	<b>330.90</b>	<b>479.38</b>	<b>126.20</b>
Add: Opening Balance of Cash & Cash Equivalents	<b>128.02</b>	<b>1.82</b>	<b>1.82</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>458.92</b>	<b>481.20</b>	<b>128.02</b>

For EYANTRA VENTURES LIMITED



Place: Hyderabad  
Date : 11-Nov-24

Vinita Raj Narayanam  
Managing Director  
DIN : 09319780

**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, 2024 and the Consolidated Unaudited Statement of Assets and Liabilities and Cash Flow Statement as at September 30, 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 COMMERCIALS LIMITED)**

**Wholly owned subsidiary**

1. **PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**
2. **EYANTRA VENTURES FZE**



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 assets of Rs. 291.22 Lakhs as at 30 September, 2024, total revenue of Rs. 129.00 Lakhs and Rs. 228.11 Lakhs, total net profit after tax of Rs. (0.23) Lakhs and Rs. 0.21 Lakhs and total comprehensive income of Rs. (0.23) Lakhs and Rs. 0.21 Lakhs for the quarter ended September 30, 2024, and for the period from April 30, 2024, to September 30, 2024, respectively, and cash flows (net) of Rs. 25.40 Lakhs for the period from April 30, 2024, to September 30, 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 above.

**For PRSV & Co. LLP**

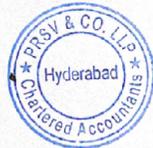
Chartered Accountants

Firm Registration No: S200016

  
**Y. Venkateswarlu**

Partner

Membership No: 222068



Place: Hyderabad

Date: 11 November 2024

**UDIN: 24222068BKAVSO8250**