

EVANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Audited Standalone Financial Results for the quarter and year ended 31 March 2024

| Sr.No. | Particulars | Quarter ended | | | Year ended | |
|--------|---|-----------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | 31-03-2024 Audited | 31-12-2023 Unaudited | 31-03-2023 Unaudited | 31-03-2024 Audited | 31-03-2023 Audited |
| 1 | Income | | | | | |
| | Revenue from operations | 557.82 | 459.27 | 316.30 | 1405.78 | 497.05 |
| | Other income | 0.91 | - | - | 0.91 | 0.05 |
| | Total Income | 558.73 | 459.27 | 316.30 | 1,406.69 | 497.10 |
| 2 | Expenses | | | | | |
| | Purchase of stock in trade | 269.71 | 268.11 | 275.90 | 911.63 | 430.10 |
| | Changes in inventories of stock in trade | 85.62 | 109.01 | (19.18) | 149.08 | (59.71) |
| | Employees benefit expenses | 104.66 | 31.71 | 8.15 | 164.48 | 22.61 |
| | Finance costs | - | - | - | - | - |
| | Depreciation and amortisation expense | 0.06 | - | - | 0.06 | - |
| | Other expenses | 44.53 | 13.95 | 18.82 | 76.96 | 36.48 |
| | Total Expenses | 504.59 | 422.78 | 283.69 | 1,302.21 | 429.48 |
| 3 | Profit/(Loss) before tax (1-2) | 54.15 | 36.49 | 32.61 | 104.48 | 67.62 |
| 4 | Tax expenses | | | | | |
| | Current tax | 15.29 | 9.18 | 15.15 | 27.96 | 15.15 |
| | Income tax of earlier years | 2.84 | - | - | 2.84 | - |
| | Deferred tax | -0.82 | - | - | (0.82) | - |
| | Total tax expense | 17.31 | 9.18 | 15.15 | 29.98 | 15.15 |
| 5 | Net profit/(Loss) for the period (3-4) | 36.83 | 27.30 | 17.46 | 74.50 | 52.47 |
| 6 | Other comprehensive income | | | | | |
| | <i>Items that will not be reclassified to Profit or Loss</i> | | | | | |
| | - Remeasurement of defined benefit liability | 0.01 | - | - | 0.01 | - |
| | - Income tax effect on remeasurement of defined benefit liability | - | - | - | - | - |
| | Total other comprehensive income/(Loss) | 0.01 | - | - | 0.01 | - |
| 7 | Total comprehensive income for the period (5+6) | 36.84 | 27.30 | 17.46 | 74.51 | 52.47 |
| 8 | Paid-up equity share capital (Face value of Rs. 10 each) | 181.94 | 181.94 | 144.00 | 181.94 | 144.00 |
| 9 | Earnings per share (EPS) (of Rs. 10/- each) | | | | | |
| | (a) Basic | 2.21 | 1.76 | 1.21 | 4.46 | 3.64 |
| | (b) Diluted | 2.21 | 1.76 | 1.21 | 4.46 | 3.64 |
| | | <i>Not Annualised</i> | <i>Not Annualised</i> | <i>Not Annualised</i> | <i>Annualised</i> | <i>Annualised</i> |

Punit



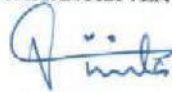
Notes :

- 1 The above statement of 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 21 May, 2024.
- 2 The 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 audited consolidated financial results and therefore no separate disclosure on segment information is given in the audited standalone financial results for the quarter and the year ended 31 March 2024..
- 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 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 31/03/2024 | Unutilized Up to 31/03/2024 | Deviation/Variation if any |
|--------------------------------------|-----------------------|----------------------------------|-----------------------------|----------------------------|
| 1 | 2 | 4 | 5 (2+3-4) | 6 |
| Working Capital | 370.50 | 138.00 | 232.50 | Nil |
| General Corporate Purpose | 120.00 | - | 120.00 | Nil |
| Total Proceeds of Preferential Issue | 490.50 | 138.00 | 352.50 | |

- 6 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.
- 7 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: 21-05-2024
Place: Hyderabad

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

| Particulars | INR in Lakhs | |
|--|-----------------|---------------|
| | As at | As at |
| | 31 March 2024 | 31 March 2023 |
| | Audited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 2.21 | 0.00 |
| Financial assets | | |
| Investments | 420.00 | - |
| Loans | - | 50.00 |
| Income tax assets | | - |
| Deffered tax assets (net) | 0.82 | 0.00 |
| Total non-current assets | 423.02 | 50.00 |
| Current assets | | |
| Inventories | 12.41 | 161.49 |
| Financial assets | | |
| Trade receivables | 395.56 | 5.45 |
| Cash and cash equivalents | 40.38 | 1.82 |
| Other bank balances | 353.11 | |
| Other current assets | 61.05 | 66.20 |
| Total current assets | 862.50 | 234.96 |
| Total assets | 1,285.53 | 284.96 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 181.94 | 144.00 |
| Other equity | 1,012.61 | 65.54 |
| Total equity | 1,194.55 | 209.54 |
| Liabilities | | |
| Non-current liabilities | | |
| Provisions | 2.80 | - |
| Total Non-current liabilities | 2.80 | - |
| Current liabilities | | |
| Financial Liabilities | | |
| Trade payables | | |
| Dues of micro enterprises and small enterprises | | |
| Dues of creditors other than micro enterprises and small enterprises | 19.13 | 8.06 |
| Other current liabilities | 67.30 | 52.28 |
| Provisions | 0.05 | 15.07 |
| Current tax liabilities (net) | 1.68 | - |
| Total Current liabilities | 88.17 | 75.42 |
| Total Equity & Liabilities | 1,285.53 | 284.96 |

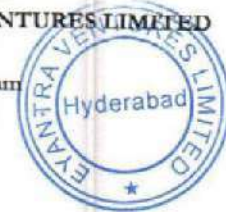
By Order of the Board

For EYANTRA VENTURES LIMITED

[Signature]
Vinita Raj Narayanan

Managing Director

DIN : 09319780



Place: Hyderabad

Date: 21-05-2024

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

INR in Lakhs

| Particulars | Year Ended 31-Mar-24 Audited | Year Ended 31-Mar-23 Audited |
|--|------------------------------------|------------------------------------|
| A) Cash flow from operating activities | | |
| Profit before tax | 104.48 | 67.62 |
| Add: Depreciation | 0.06 | - |
| Add: Finance cost | - | - |
| Add: Sundry balances written off | - | 1.14 |
| Less: Interest income | (0.68) | - |
| Less: Unrealised foreign exchange (gain)/loss (Net) | (0.33) | - |
| | 103.52 | 68.76 |
| Adjustments for Changes in Working Capital : | | |
| Inventories | 149.08 | (59.71) |
| Trade Receivables | (389.77) | (5.45) |
| Other Current Assets | 5.15 | (64.91) |
| Trade Payables | 11.07 | 7.24 |
| Provisions | 2.85 | (0.12) |
| Other current liabilities | 15.05 | 52.20 |
| Cash flow from Operating activities | (103.04) | (2.00) |
| Add: Income Tax Refund | - | - |
| Less: Income Tax Paid | (44.21) | - |
| Net Cash flow from Operating activities | (147.25) | (2.00) |
| B) Cash flow from Investment activities | | |
| Interest income | 0.68 | - |
| Purchase of fixed assets | (2.27) | - |
| Transfer to other bank balances | (353.11) | - |
| Cash flow from Investment activities | (354.69) | - |
| 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 | 38.56 | (0.97) |
| Add: Opening Balance of Cash & Cash Equivalents | 1.82 | 2.78 |
| Closing Balance of Cash & Cash Equivalents | 40.38 | 1.82 |

For EVANTRA VENTURES LIMITED

Vinita

Vinita Raj Narayanam
Managing Director
DIN : 09319780



Place: Hyderabad

Date : 21-May-24



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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 Standalone Financial Results of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LTD)** ("the Company") for the quarter and year ended 31st March 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 as amended, (the "Listing Regulations").

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

- Is presented in accordance with the requirements of the Listing Regulations in this regard: and
- 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 2024.

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



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.



- c) 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 2024 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: 21 May 2024

UDIN: 2422206813KAVQU4913

EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Audited Consolidated Financial Results for the quarter and year ended 31 March 2024

INR in Lakhs

| Sr.No. | Particulars | Quarter ended | | Year ended |
|--------|---|-----------------------|-----------------------|---------------------|
| | | 31-03-24 Audited | 31-12-23 Unaudited | 31-03-24 Audited |
| 1 | Income | | | |
| | Revenue from operations | 653.07 | 600.24 | 1,676.12 |
| | Other income | 14.18 | -0.33 | 13.95 |
| | Total Income | 667.25 | 599.91 | 1,690.06 |
| 2 | Expenses | | | |
| | Purchase of stock in trade | 269.71 | 268.11 | 911.63 |
| | Changes in inventories of stock in trade | 85.62 | 109.01 | 149.08 |
| | Employees benefit expenses | 188.16 | 104.13 | 339.65 |
| | Finance costs | 0.42 | (0.04) | 0.45 |
| | Depreciation and amortisation expense | 4.98 | 5.07 | 12.15 |
| | Other expenses | 71.81 | 30.48 | 126.59 |
| | Total Expenses | 620.71 | 516.77 | 1,539.55 |
| 3 | Profit/(Loss) before tax (1-2) | 46.54 | 83.14 | 150.51 |
| 4 | Tax expenses | | | |
| | Current tax | 14.78 | 22.10 | 42.01 |
| | Income tax of earlier years | 2.84 | | 2.84 |
| | Deferred tax | -0.82 | | -0.82 |
| | Total tax expense | 16.80 | 22.10 | 44.02 |
| 5 | Net profit/(Loss) for the period (3-4) | 29.73 | 61.04 | 106.49 |
| 6 | Other comprehensive income | | | |
| | <i>Items that will not be reclassified to Profit or Loss</i> | | | |
| | - Remeasurement of defined benefit liability | 1.09 | | 1.09 |
| | - Income tax effect on remeasurement of defined benefit liability | | | |
| | Total other comprehensive income/(Loss) | 1.09 | - | 1.09 |
| 7 | Total comprehensive income for the period (5+6) | 30.82 | 61.04 | 107.58 |
| 8 | Paid-up equity share capital (Face value of Rs. 10 each) | 181.94 | 181.94 | 181.94 |
| 9 | Earnings per share (EPS) (of Rs. 10/- each) | | | |
| | (a) Basic | 1.78 | 3.94 | 6.38 |
| | (b) Diluted | 1.78 | 3.94 | 6.38 |
| | | <i>Not Annualised</i> | <i>Not Annualised</i> | <i>Annualised</i> |

Notes :

- The above statement of Audited 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 21 May, 2024.
- The Audited 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.
- 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 consolidated financial results w.e.f 23 August 2023
- This Audited 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

| Particulars | INR in Lakhs | | |
|--|--------------------------------------|--|-----------------------------------|
| | Quarter ended 31-03-24 Audited | Quarter ended 31-12-23 Unaudited | Year ended 31/03/24 Audited |
| a. Revenue from Customers | | | |
| Sale of Merchandise | 355.18 | 388.44 | 1,120.31 |
| Supply of Services | 297.89 | 211.80 | 555.80 |
| Total | 653.07 | 600.24 | 1,676.12 |
| b. Geographical Segment Information | | | |
| Within India | 433.86 | 524.99 | 1,403.03 |
| Outside India | 219.21 | 90.29 | 273.09 |
| Total | 653.07 | 615.29 | 1,676.12 |

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


Vinita Raj Narayanam
Managing Director
DIN : 09319780



Date: 21-05-2024
Place: Hyderabad

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

| Particulars | INR in Lakhs |
|--|------------------------|
| | As at 31 March 2024 |
| ASSETS | Audited |
| Non-current assets | |
| Property, plant and equipment | 6.96 |
| Other intangible assets | 79.41 |
| Goodwill | 266.45 |
| Income tax assets | 43.49 |
| Deffered tax assets (net) | 0.82 |
| Total non-current assets | 397.12 |
| Current assets | |
| Inventories | 12.41 |
| Financial assets | |
| Trade receivables | 444.06 |
| Cash and cash equivalents | 128.02 |
| Other bank balances | 357.65 |
| Other financial assets | 0.02 |
| Other current assets | 64.34 |
| Total current assets | 1,006.50 |
| Total assets | 1,403.62 |
| EQUITY AND LIABILITIES | |
| Equity | |
| Equity share capital | 181.94 |
| Other equity | 1,045.68 |
| Total equity | 1,227.62 |
| Liabilities | |
| Non-current liabilities | |
| Provisions | 11.61 |
| Total Non-current liabilities | 11.61 |
| Current liabilities | |
| Financial Liabilities | |
| Borrowings | 4.80 |
| Trade payables | |
| Dues of micro enterprises and small enterprises | 0.06 |
| Dues of creditors other than micro enterprises and small enterprises | 24.92 |
| Other financial liabilities | 41.25 |
| Other current liabilities | 75.94 |
| Provisions | 0.22 |
| Current tax liabilities (net) | 17.21 |
| Total Current liabilities | 164.39 |
| Total Equity & Liabilities | 1,403.62 |

By Order of the Board

For **EYANTRA VENTURES LIMITED**

Vinita Raj Narayanan

Managing Director

DIN : 09319780



Place: Hyderabad

Date: 21-05-2024

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

| INR in Lakhs | |
|---|------------------------------------|
| Particulars | Year ended 31-Mar-24 Audited |
| A) Cash flow from operating activities | |
| Profit before tax | 150.51 |
| Add: Depreciation | 12.15 |
| Add: Finance cost | 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 | (0.33) |
| Less: Unrealised foreign exchange (gain)/loss (Net) | (0.33) |
| | 197.57 |
| Adjustments for Changes in Working Capital : | |
| Inventories | 149.08 |
| Trade Receivables | (438.28) |
| Other financial assets | (0.02) |
| Other Current Assets | 1.86 |
| Trade Payables | 16.91 |
| Other financial liabilities | 41.25 |
| Provisions | 11.83 |
| Other current liabilities | 47.66 |
| Cash flow from Operating activities | 27.88 |
| Add: Income Tax Refund | - |
| Less: Income Tax Paid | (83.91) |
| Net Cash flow from Operating activities | (56.04) |
| B) Cash flow from Investment activities | |
| Interest income | 0.33 |
| Purchase of fixed assets | (5.29) |
| Moved to other bank balances | (357.65) |
| Cash flow from Investment activities | (362.62) |
| C) Cash flow from Financing activities | |
| Loan (Given)/Received | 54.80 |
| Interest (paid)/Received | (0.45) |
| Issue of share capital | 490.50 |
| Cash flow from Financing activities | 544.86 |
| Net Increase/ (Decrease) in Cash & Cash Equivalents | 126.20 |
| Add: Opening Balance of Cash & Cash Equivalents | 1.82 |
| Closing Balance of Cash & Cash Equivalents | 128.02 |

For EYANTRA VENTURES LIMITED

Vinita

Vinita Raj Narayanan
Managing Director
DIN : 09319780



Place: Hyderabad
Date: 21-May-24



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated 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 Consolidated Financial Results

Opinion

We have audited the accompanying statement of audited consolidated financial results of **EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LTD)** ("the Holding Company") and its wholly owned subsidiary (The Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended 31st March 2024 ("the statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended.

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

- a) Includes the results of the following entities.

Holding Company

EYANTRA VENTURES LIMITED

Wholly Owned Subsidiary

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

- b) is presented in accordance with the requirements of the Listing Regulations in this regard: and
- c) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2024.

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 ("Act"), as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Consolidated Financial Results

The statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been compiled from the related consolidated 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. The respective Board of Directors of the companies included in the group are responsible for 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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated 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) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



- c) 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 of the Holding Company and such other entities included in the Statement of which we are independent auditors 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.

We also performed procedures in accordance with the Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable

Other Matter

1. The accompanying statement includes the audited financial statements and other financial information, in respect of one wholly owned subsidiary, whose financial statements include total assets of INR 271.64 Lakhs as at 31st March 2024 and total revenues of Rs. 108.52 Lakhs and Rs. 283.37 Lakhs, total net profit after tax of Rs. (7.10) Lakhs and Rs.31.99 Lakhs, total comprehensive income of Rs. (6.02) Lakhs and Rs. 33.07 Lakhs for the quarter and year ended on that date respectively, and net cash inflow of Rs. INR 87.64 Lakhs for the year ended 31st March 2024, as considered in the statement. This financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditors and procedures performed by us as stated above. Our opinion on the Statement is not modified in respect of the above matter.
2. The Statement includes the results for the Quarter ended 31st March 2024 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.
3. The Company (EYANTRA VENTURES LIMITED) has acquired 100% equity shares of PRISMBERRY TECHNOLOGIES PRIVATE LIMITED 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 consolidated financial results w.e.f 23 August 2023 and hence the Figures of the previous year/period were not given/applicable.

For PRSV & Co. LLP

Chartered Accountants

Firm's Registration No. S200016

Y. Venkateswarlu

Partner

Membership No. 222068



Place: Hyderabad

Date: 21 May 2024

UDIN: 24222068BKAVQV1870



eYantra Ventures Limited

(formerly known as Punit Commercials Limited)

EVL/BSE/2024-25/10

Date: May 21, 2024

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

Dear Sir/Madam,

Sub: Declaration under regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) and 52(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. PRSV & Co LLP, Chartered accountants, Statutory Auditors of the Company, have issued the Auditor's Report with unmodified opinion on the audited financial results of the Company (both standalone and consolidated) for the financial year ended March 31, 2024.

This is for your information and records.

Yours sincerely,

For EYANTRA VENTURES LIMITED



Vinita Raj Narayanam
Managing Director
DIN: 09319780