



eYantra Ventures Limited

EVL/BSE/2024-25/57

February 10, 2025

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 February 10, 2025.
Ref: Company Security Code: 512099

We wish to inform you that, the Board of Directors of the Company at its meeting held today i.e. Monday, February 10, 2025, has transacted *inter-alia*, the following business(es):

1. Considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended on December 31, 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 nine months ended on December 31, 2024, along with Limited Review Report issued by the Statutory Auditor of the Company.

2. Appointment of M/s. S K S M & Associates, Chartered Accountants, as the Internal Auditors of the company for the Financial Year 2025-26.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed as **Annexure-I**.

The Board Meeting commenced at 05:00 P.M. IST and concluded at 5:35 P.M. IST.

Please take the information on records.

Thanking You

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 Standalone Financial Results for the Quarter and Nine Months Ended 31 December 2024

Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31/12/2024 Unaudited	30/09/2024 Unaudited	31/12/2023 Unaudited	31/12/2024 Unaudited	31/12/2023 Unaudited	31/03/2024 Audited
1	Income						
	Revenue from operations	981.00	635.51	459.27	2,111.89	847.96	1405.78
	Other income	7.64	5.50	-	14.71	-	0.91
	Total Income	988.64	641.01	459.27	2,126.60	847.96	1,406.69
2	Expenses						
	Purchase of stock in trade	670.38	438.81	268.11	1,357.87	641.92	911.63
	Changes in inventories of stock in trade	33.03	(57.32)	109.01	(20.22)	63.46	149.08
	Employees benefit expenses	121.39	122.00	31.71	351.71	59.82	164.48
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	0.67	0.45	-	1.25	-	0.06
	Other expenses	97.05	72.86	13.95	219.06	32.43	76.96
	Total Expenses	922.52	576.80	422.78	1,909.67	797.63	1,302.21
3	Profit/(Loss) before tax (1-2)	66.12	64.21	36.49	216.93	50.33	104.48
4	Tax expenses						
	Current tax	20.13	29.69	9.18	55.37	12.67	27.96
	Income tax of earlier years	0.38	-	-	0.38	-	2.84
	Deferred tax	-0.13	0.11	-	(0.15)	-	(0.82)
	Total tax expense	20.38	29.80	9.18	55.60	12.67	29.98
5	Net profit/(Loss) for the period (3-4)	45.74	34.41	27.30	161.33	37.67	74.50
6	Other comprehensive income						
	(i) Items that will not be reclassified to Profit or Loss						
	- Remeasurement of defined benefit liability	-	-	-	-	-	0.01
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	Total other comprehensive income/(Loss)	-	-	-	-	-	0.01
7	Total comprehensive income for the period (5+6)	45.74	34.41	27.30	161.33	37.67	74.51
8	Paid-up equity share capital (Face value of Rs. 10 each)	181.94	181.94	181.94	181.94	181.94	181.94
9	Earnings per share (EPS) (of Rs. 10/- each)						
	(a) Basic	2.52	1.89	1.12	8.87	1.55	4.46
	(b) Diluted	2.52	1.89	1.12	8.87	1.55	4.46
		<i>Not Annualised</i>	<i>Annualised</i>				



Notes :

- 1 The above statements 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 10 February, 2025.
- 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 unaudited consolidated financial results and therefore no separate disclosure on segment information is given in the unaudited standalone financial results for the quarter and the nine months ended 31st December 2024.
- 4 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 31/12/2024	Unutilized Up to 31/12/2024
1	2	3	4 (2-3)
Working Capital	370.50	370.50	-
General Corporate Purpose	120.00	59.21	60.79
Total Proceeds of Preferential Issue	490.50	429.71	60.79

- 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



Date: 10-02-2025
Place: Hyderabad

Vinita Raj Narayanam
Managing Director
DIN : 09319780

Independent Auditor's Review Report on Quarterly Unaudited and Year to date 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 Commercial Limited)**, for the quarter and nine months ended 31 December 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
M. No. 222068



Place: Hyderabad
Date: 10 February 2025
UDIN: 25222068BMLFXU7356

EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)

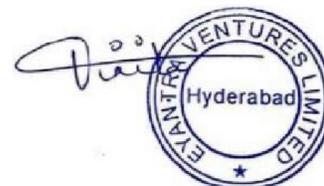
Statement of Un Audited Consolidated Financial Results for the Quarter and Nine Months Ended 31 December 2024

INR in Lakhs

Sr.No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
1	Income						
	Revenue from operations	1131.27	764.18	600.24	2,489.94	1,023.05	1,676.12
	Other income	9.74	5.83	-0.33	17.14	0.23	13.95
	Total Income	1,141.01	770.01	599.91	2,507.08	1,022.81	1,690.06
2	Expenses						
	Purchase of stock in trade	669.78	438.83	268.11	1,357.27	641.92	911.63
	Changes in inventories of stock in trade	33.03	(57.34)	109.01	(20.22)	63.46	149.08
	Employees benefit expenses	261.45	218.51	104.13	663.06	151.49	339.65
	Finance costs	6.57	-	(0.04)	6.57	0.03	0.45
	Depreciation and amortisation expense	16.39	5.68	5.07	27.15	7.16	12.15
	Other expenses	121.33	100.43	30.48	289.70	54.73	126.59
	Total Expenses	1,108.55	706.11	516.76	2,323.53	918.79	1,539.55
3	Profit/(Loss) before tax (1-2)	32.46	63.90	83.14	183.55	103.98	150.51
4	Tax expenses						
	Current tax	21.57	29.65	22.10	56.99	27.22	42.01
	Income tax of earlier years	0.38	-	-	0.38	-	2.84
	Deferred tax	-0.28	0.07	-	-0.41	-	-0.82
	Total tax expense	21.67	29.72	22.10	56.96	27.22	44.02
5	Net profit/(Loss) for the period (3-4)	10.79	34.18	61.04	126.59	76.76	106.49
6	Other comprehensive income						
	A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	1.09
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Statement of Profit and loss	-0.35	-	-	-0.35	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit and loss	-	-	-	-	-	-
	Total other comprehensive income/(Loss)	(0.35)	-	-	(0.35)	-	1.09
	Total comprehensive income for the period (5+6)	10.44	34.18	61.04	126.24	76.76	107.58
7		10.44	34.18	61.04	126.24	76.76	107.58
8	Paid-up equity share capital (Face value of Rs. 10 each)	181.94	181.94	181.94	181.94	181.94	181.94
9	Earnings per share (EPS) (of Rs. 10/- each)						
	(a) Basic	0.59	1.88	2.51	6.96	3.15	6.38
	(b) Diluted	0.59	1.88	2.51	6.96	3.15	6.38
		<i>Not Annualised</i>	<i>Annualised</i>				

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 10 February 2025.
- 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



4 Segment reporting

INR in Lakhs

Particulars	Quarter ended			Nine months ended		Year ended
	31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31/03/24 Audited
a. Revenue from Customers						
Sale of Merchandise	927.65	432.73	388.44	1,876.96	765.13	1,120.31
Supply of Services	203.62	331.45	211.80	612.98	257.92	555.80
Total	1,131.27	764.18	600.24	2,489.94	1,023.05	1,676.12
b. Geographical Segment Information						
Within India	932.65	530.26	524.99	1,881.96	943.28	1,403.03
Outside India	198.62	233.92	75.24	607.98	79.77	273.09
Total	1,131.27	764.18	600.23	2,489.94	1,023.05	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.

- 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



Date: 10-02-2025
Place: Hyderabad

Vinita Raj Narayanam
Managing Director
DIN : 09319780

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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 nine months ended 31 December 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 subsidiaries

- Prismatic Technologies Private Limited
- Eyantra Ventures FZE



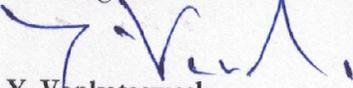
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance 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. The consolidated unaudited financial results include the interim financial results of one wholly owned subsidiary which have not been reviewed by their auditors, whose interim financial information reflects total revenue of Rs. Nil Lakhs and Rs. Nil Lakhs, total net profit after tax of Rs. (34.82) Lakhs and Rs. (34.82) Lakhs and total comprehensive income of Rs. (35.17) Lakhs and Rs. (35.17) Lakhs for the quarter ended December 31, 2024, and for the period from April 30, 2024, to December 31, 2024, respectively, as considered in the consolidated unaudited financial results. These unaudited interim Financial Statements/Financial Results/ financial information have been furnished to us by the management of the Company and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this wholly owned subsidiary incorporated outside India is based solely on such unaudited Financial Statements/Financial Results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Statements/Financial Results / financial information are not material to the Group.

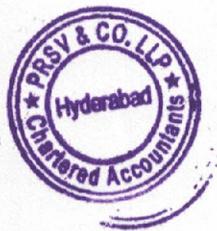
Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to the Financial Results/financial information provided by the management of the Company.

Other Matter

7. We have reviewed the financial results for the quarter ended 31 December 2024. The previous auditors, M/s. Agarwal Prakash & Co. have reviewed the financial results till 31 September 2024 and expressed unmodified conclusion on the financial results for the quarter ended 30 September 2024 and 31 December 2023 and for the nine months ended 31 December 2024 and 31 December 2023 and for the year ended 31 March 2024 which are included in the statement.

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


Y. Venkateswarlu
Partner
Membership No: 222068



Place: Hyderabad
Date: 10 February 2025

UDIN: 25222068BMLFXT9968



eYantra Ventures Limited

Annexure-I.

S. No.	Particulars	Details
1.	Name	M/s. S K S M & Associates
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
3.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Appointed in the Board Meeting held on February 10, 2025 to conduct Internal Audit of the Company for the Financial Year 2025-26
4.	Brief Profile (in case of appointment);	M/s. S K S M & Associates, Chartered Accountants (Firm) was established in year 2018 and 6+ years of experience in India providing audit, tax and advisory services. The firm provide various services such as Tax and Regulatory services, Assurance services, Various Statutory and Internal Audit services for various Public, Private and Government Companies, Audit Services for Public and Private Sector Banks and Incorporation Services etc. The firm is lead by two partners namely Mrs. Sandhya Pendyala and Mr. Bhupati Raju SSNR.
5.	disclosure of relationships between directors (in case of appointment of a director).	Not Applicable