



eYantra Ventures Limited

EVL/BSE/2025-26/9

May 30, 2025

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

Company Security Code: 512099

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on May 30, 2025

We wish to inform you that, the Board of Directors of the Company at its meeting held today, i.e. Friday, May 30, 2025, has transacted *inter-alia*, considered and approved the Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2025.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Standalone and Consolidated Audited Financial Results for the quarter and financial year ended on March 31, 2025, along with Audit Reports issued by the Statutory Auditor of the Company.

Further, in accordance with the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 May 27, 2016, the Company hereby confirms that the Statutory Auditor of the Company have issued the Audit Reports with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the financial year ended March 31, 2025.

Further, pursuant to Regulation 5(1) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 the Nomination and Remuneration Committee of the Company has been redesignated as Nomination and Remuneration Committee/Compensation Committee.

The Board Meeting commenced at 05:00 P.M. IST and concluded at 6:00 P.M. IST.

Please take the information on records.

Thanking You

For EYANTRA VENTURES LIMITED

Priyanka Gattani



Priyanka Gattani
Company Secretary and Compliance Officer

EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)
Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2025
Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Year ended	
		3/31/2025 Audited	12/31/2024 Unaudited	3/31/2024 Audited	3/31/2025 Audited	3/31/2024 Audited
1	Income					
	Revenue from operations	647.38	981.00	557.82	2,759.27	1405.78
	Other income	2.10	7.64	0.91	16.81	0.91
	Total Income	649.48	988.64	558.73	2,776.08	1,406.69
2	Expenses					
	Purchase of stock in trade	363.70	670.38	269.71	1,721.57	911.63
	Changes in inventories of stock in trade	14.90	33.03	85.62	(5.32)	149.08
	Purchase of services	45.47	24.90	24.77	122.47	24.77
	Employees benefit expenses	149.61	121.39	104.66	501.32	164.48
	Finance costs	-	-	-	-	-
	Depreciation and amortisation expense	0.65	0.67	0.06	1.90	0.06
	Other expenses	68.98	72.15	19.76	211.04	52.24
	Total Expenses	643.31	922.52	504.59	2,552.98	1,302.26
3	Profit/(Loss) before tax (1-2)	6.17	66.12	54.15	223.10	104.43
4	Tax expenses					
	Current tax	2.51	20.13	15.29	57.88	27.96
	Income tax of earlier years	-	0.38	2.84	0.38	2.84
	Deferred tax	(1.40)	-0.13	-0.82	(1.55)	(0.82)
	Total tax expense	1.11	20.38	17.31	56.71	29.98
5	Net profit/(Loss) for the period (3-4)	5.06	45.74	36.83	166.39	74.45
6	Other comprehensive income					
	(i) Items that will not be reclassified to Profit or Loss					
	- Remeasurement of defined benefit liability	(1.14)	-	0.01	(1.14)	0.01
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-
	Total other comprehensive income/(Loss)	(1.14)	-	0.01	(1.14)	0.01
7	Total comprehensive income for the period (5+6)	3.92	45.74	36.84	165.25	74.46
8	Paid-up equity share capital (Face value of Rs. 10 each)	200.69	181.94	181.94	200.69	181.94
9	Earnings per share (EPS) (of Rs. 10/- each)					
	(a) Basic	0.27	2.52	2.21	8.98	4.46
	(b) Diluted	0.27	2.52	2.21	8.98	4.46
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>	<i>Annualised</i>



Notes :

- 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 30 May, 2025.
- 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.
- Segment reporting**

Particulars	INR in Lakhs				
	Quarter ended			Year ended	
	3/31/2025 Unaudited	12/31/2024 Unaudited	3/31/2024 Audited	3/31/2025 Audited	3/31/2024 Audited
a. Revenue from Customers					
Sale of Merchandise	401.25	782.38	355.18	1,900.16	1,120.31
Supply of Services	246.13	198.62	202.64	859.11	285.47
Total	647.38	981.00	557.82	2,759.27	1,405.78
b. Geographical Segment Information					
Within India	489.92	782.38	355.18	1,993.83	1,149.26
Outside India	157.46	198.62	202.64	765.44	256.52
Total	647.38	981.00	557.82	2,759.27	1,405.78

- The Company entered into a share subscription agreement on 04th October 2024 to subscribe to 75,000 equity (60% of shareholding) shares of Rs. 10 each aggregating to INR 1,500 Lakhs of Investment. The Company has invested INR 630 Lakhs by subscribing to 31,500 equity shares of Rs. 10 each at Rs. 2,000 per equity share till 31 March 2025
- 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 31/03/2025	Unutilized Up to 31/12/2024
1	2	4	5 (2+3-4)
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



- 6 The Company has allotted 1,87,500 equity shares of face value of Rs. 10 each at a price of Rs. 800 each by way of preferential issue on private placement basis on 17 January 2025. The utilisation of the net proceeds is summarised as below:

Objects of the Issue	Amount to be utilized	Amount Utilized Up to 31/03/2025	Unutilized Up to 31/12/2024
1	2	4	5 (2+3-4)
Working Capital requirements of Company as well as its Subsidiaries, meeting various operational expenditure of the Company including contingencies			
Pursuing strategic investments, alliances, mergers, acquisitions and inorganic growth opportunities			
Capital expenditure requirements of Company as well as its Subsidiaries including contingencies			
Financing / investing of business opportunities;	1,193.00	630.00	563.00
General corporate purpose;	300.00	-	300.00
Issue related expenses	7.00	6.85	0.15
Total Proceeds of Preferential Issue	1,500.00	636.85	863.15

- 7 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.
- 8 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
Chairperson and Managing Director
DIN : 09319780

Date: 30-05-2025

Place: Hyderabad

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

INR in Lakhs

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	11.26	2.21
Financial assets		
Investments	1,050.00	420.00
Other financial assets	3.65	-
Deffered tax assets (net)	2.37	0.82
Total non-current assets	1,067.28	423.03
Current assets		
Inventories	17.73	12.41
Financial assets		
Trade receivables	469.29	395.55
Cash and cash equivalents	34.00	40.38
Other bank balances	1,180.72	353.11
Other current assets	272.73	61.03
Income tax assets (net)	11.31	-
Total current assets	1,985.78	862.48
Total assets	3,053.06	1,285.51
EQUITY AND LIABILITIES		
Equity		
Equity share capital	200.69	181.94
Other equity	2,652.23	1,012.58
Total equity	2,852.92	1,194.52
Liabilities		
Non-current liabilities		
Provisions	10.83	2.80
Total Non-current liabilities	10.83	2.80
Current liabilities		
Financial Liabilities		
Trade payables		
Dues of micro enterprises and small enterprises	22.85	-
Dues of creditors other than micro enterprises and small enterprises	36.25	19.15
Other current liabilities	127.41	67.32
Provisions	2.80	0.05
Current tax liabilities (net)	-	1.67
Total Current liabilities	189.31	88.19
Total Equity & Liabilities	3,053.06	1,285.51

By Order of the Board

For EYANTRA VENTURES LIMITED



Place: Hyderabad

Date: 30-05-2025

Vinita Raj Narayanam

Chairperson and Managing Director

DIN : 09319780

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

INR in Lakhs

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
	Audited	Audited
A) Cash flow from operating activities		
Profit before tax	223.10	104.43
Add: Depreciation	1.90	0.06
Add: Finance cost	-	-
Add: Sundry balances written off	-	-
Less: Interest income	(4.10)	(0.68)
Less: Liabilities no longer required written back	(2.39)	-
Less: Unrealised foreign exchange (gain)/loss (Net)	0.22	(0.33)
	218.73	103.48
Adjustments for Changes in Working Capital :		
Inventories	(5.32)	149.08
Trade Receivables	(73.96)	(389.76)
Other Current Assets	(213.25)	5.17
Other financial assets	(3.65)	-
Trade Payables	42.34	11.09
Provisions	10.78	2.85
Other current liabilities	58.42	15.07
Cash flow from Operating activities	34.09	(103.03)
Add: Income Tax Refund	-	-
Less: Income Tax Paid	(69.16)	(44.21)
Net Cash flow from Operating activities	(35.07)	(147.24)
B) Cash flow from Investment activities		
Interest income	4.10	0.68
Purchase of fixed assets	(10.95)	(2.27)
Investment in Neuro and Spine Associates Pvt Ltd	(630.00)	-
Transfer to other bank balances	(827.61)	(353.11)
Cash flow from Investment activities	(1,464.46)	(354.70)
C) Cash flow from Financing activities		
Loan (Given)/Received	-	50.00
Issue of share capital	1,493.15	490.50
Cash flow from Financing activities	1,493.15	540.50
Net Increase/ (Decrease) in Cash & Cash Equivalents	(6.38)	38.56
Add: Opening Balance of Cash & Cash Equivalents	40.38	1.82
Closing Balance of Cash & Cash Equivalents	34.00	40.38

For EYANTRA VENTURES LIMITED



Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780

Place: Hyderabad

Date : 30-05-2025

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 LIMITED)

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 LIMITED)** ("the Company) for the quarter and year ended 31st March 2025" ("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:

- a) Is presented in accordance with the requirements of the Listing Regulations in this regard: and
- b) 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 2025.

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 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.
- e) 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 2025 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: 30 May 2025

UDIN: 25222068BMLFYI4417

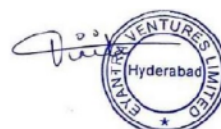


EYANTRA VENTURES LIMITED (formerly known as Punit Commercial Limited)

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2025

INR in Lakhs

Sr.No.	Particulars	Quarter ended			Year ended	
		3/31/2025 Audited	12/31/2024 Unaudited	3/31/2024 Audited	3/31/2025 Audited	3/31/2024 Audited
1	Income					
	Revenue from operations	780.35	1,131.27	653.07	3,270.29	1,676.12
	Other income	1.88	9.74	14.18	19.02	13.95
	Total Income	782.23	1,141.01	667.25	3,289.31	1,690.06
2	Expenses					
	Purchase of stock in trade	364.30	669.78	269.71	1,721.57	911.63
	Changes in inventories of stock in trade	14.90	33.03	85.62	(5.32)	149.08
	Purchase of services	45.47	24.90	24.77	122.47	24.77
	Employees benefit expenses	297.83	261.45	188.16	960.89	339.65
	Finance costs	3.12	6.57	0.42	9.69	0.45
	Depreciation and amortisation expense	11.19	16.39	4.98	38.34	12.15
	Other expenses	57.60	96.43	47.04	270.30	101.82
	Total Expenses	794.41	1,108.55	620.71	3,117.94	1,539.55
	Profit/(Loss) before tax and share of equity accounted investees (1-2)	(12.18)	32.46	46.54	171.37	150.51
3	Share of profit of equity accounted investees, net of tax	(38.84)	-	-	(38.84)	
4						
5	Profit/(Loss) before tax (3+4)	(51.02)	32.46	46.54	132.53	150.51
6	Tax expenses					
	Current tax	3.66	21.57	14.78	60.65	42.01
	Income tax of earlier years	-	0.38	2.84	0.38	2.84
	Deferred tax	-3.16	-0.28	-0.82	-3.57	-0.82
	Total tax expense	0.50	21.67	16.80	57.46	44.02
7	Net profit/(Loss) for the period (5-6)	(51.52)	10.79	29.74	75.07	106.49
8	Other comprehensive income					
	A (i) Items that will not be reclassified to Profit or Loss	-1.53	-	1.09	-1.53	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)	(1.18)	(0.35)	1.09	(1.53)	1.09
	Total comprehensive income for the period (7+8)					
9		(52.70)	10.44	30.83	73.54	107.58
10	Paid-up equity share capital (Face value of Rs. 10 each)	200.69	181.94	181.94	200.69	181.94
11	Earnings per share (EPS) (of Rs. 10/- each)					
	(a) Basic	-2.78	0.59	1.78	4.05	6.38
	(b) Diluted	-2.78	0.59	1.78	4.05	6.38
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>	<i>Annualised</i>



Notes :

- 1 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 31 March 2025.
- 2 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.
- 3 **Segment reporting**

Particulars	INR in Lakhs				
	Quarter ended			Year ended	
	3/31/2025 Unaudited	12/31/2024 Unaudited	3/31/2024 Audited	3/31/2025 Audited	3/31/2024 Audited
a. Revenue from Customers					
Sale of Merchandise	401.25	781.78	355.18	1,899.56	1,120.31
Supply of Services	379.10	349.49	297.89	1,370.73	555.81
Total	780.35	1,131.27	653.07	3,270.29	1,676.12
b. Geographical Segment Information					
Within India	485.29	894.32	433.86	2,367.25	1,403.03
Outside India	295.06	236.95	219.21	903.04	273.09
Total	780.35	1,131.27	653.07	3,270.29	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.
- 4 The figures of the quarter ended March are the balancing figures between audited figures in respect of full financial year up to March and the un audited published year to date figures up to December of each year, being the date of the end of third quarter of respective financial years which were subject to limited review.
 - 5 The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.

By Order of the Board

For EYANTRA VENTURES LIMITED**Vinita Raj Narayanam****Chairperson and Managing Director****DIN : 09319780**

Date: 30-05-2025

Place: Hyderabad

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

INR in Lakhs

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	19.84	6.96
Right-of-use assets	68.53	-
Other intangible assets	62.74	79.41
Goodwill	266.45	266.45
Financial assets		
Investment	591.16	-
Loans	-	-
Other financial assets	8.83	-
Non-current tax assets (net)	-	-
Deffered tax assets (net)	4.39	0.82
Total non-current assets	1,021.94	353.64
Current assets		
Inventories	17.73	12.41
Financial assets		
Trade receivables	589.99	444.06
Cash and cash equivalents	35.54	128.02
Other bank balances	1,180.81	357.65
Other financial assets	-	0.02
Other current assets	224.63	64.32
Income tax assets (net)	47.42	43.49
Total current assets	2,096.12	1,049.97
Total assets	3,118.06	1,403.61
EQUITY AND LIABILITIES		
Equity		
Equity share capital	200.69	181.94
Other equity	2,593.59	1,045.65
Total equity	2,794.28	1,227.59
Liabilities		
Non-current liabilities		
Financial liabilities		
Lease liabilities	56.46	-
Provisions	27.16	11.61
Total Non-current liabilities	83.62	11.61
Current liabilities		
Financial Liabilities		
Lease liabilities	17.30	-
Borrowings	12.45	4.80
Trade payables		
Dues of micro enterprises and small enterprises	22.85	0.06
Dues of creditors other than micro enterprises and small enterprises	41.50	24.94
Other financial liabilities	18.44	41.25
Other current liabilities	124.51	75.95
Provisions	3.11	0.22
Current tax liabilities (net)	-	17.19
Total Current liabilities	240.16	164.41
Total Equity & Liabilities	3,118.06	1,403.61

By Order of the Board

For EYANTRA VENTURES LIMITED



Place: Hyderabad
Date: 30-05-2025

Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780

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

INR in Lakhs

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
	Audited	Audited
A) Cash flow from operating activities		
Profit before tax	171.37	150.47
Add: Depreciation	38.34	12.15
Add: Finance cost	9.69	0.45
Add: Sundry balances written off	-	-
Add: Liabilities no longer required written back	(2.50)	13.01
Add: Derecognition of intangible assets under development	-	22.12
Less: Interest income	(4.21)	(0.32)
Less: Unrealised foreign exchange (gain)/loss (Net)	0.33	(0.33)
	213.02	197.55
<u>Adjustments for Changes in Working Capital :</u>		
Inventories	(5.32)	149.08
Trade Receivables	(146.26)	(438.28)
Other financial assets	(8.81)	(0.02)
Other Current Assets	(160.31)	1.86
Trade Payables	41.85	16.91
Other financial liabilities	(22.81)	41.25
Provisions	18.44	11.83
Other current liabilities	48.56	47.69
Cash flow from Operating activities	(21.64)	27.88
Add: Income Tax Refund	-	-
Less: Income Tax Paid	(91.41)	(83.91)
Net Cash flow from Operating activities	(113.05)	(56.04)
B) Cash flow from Investment activities		
Interest income	4.21	0.33
Purchase of fixed assets	(18.73)	(5.29)
Moved to other bank balances	(823.16)	(357.65)
Rou Assets	(84.35)	-
Investment in Neuro and Spine Associates Pvt Ltd	(630.00)	-
Cash flow from Investment activities	(1,552.03)	(362.62)
C) Cash flow from Financing activities		
Loan (Given)/Received	7.65	54.80
Interest (paid)/Received	-	(0.45)
Finance Cost	(0.12)	-
Lease Liabilities	71.92	-
Issue of share capital	1,493.15	490.50
Cash flow from Financing activities	1,572.60	544.85
Net Increase/ (Decrease) in Cash & Cash Equivalents	(92.48)	126.20
Add: Opening Balance of Cash & Cash Equivalents	128.02	1.82
Closing Balance of Cash & Cash Equivalents	35.54	128.02

For EYANTRA VENTURES LIMITED



Place: **Hyderabad**
Date : **30-May-25**

Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780

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 LIMITED)

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 LIMITED)** ("the Holding Company) and its wholly owned subsidiary (The Holding Company and its subsidiaries together referred to as "the Group") and its associate for the quarter and year ended 31st March 2025 ("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.

S. No.	Name of the Entity	Relationship
1	EYANTRA VENTURES LIMITED	Holding Company
2	PRISMBERRY TECHNOLOGIES PRIVATE LIMITED	Wholly Owned Subsidiary
3	EYANTRA VENTURES FZE	Wholly Owned Subsidiary
4	NEURO AND SPINE ASSOCIATES PRIVATE LIMITED	Associate

- 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, 2025.

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.

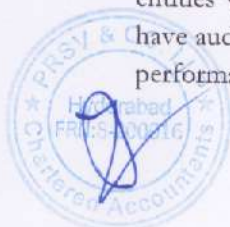
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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.

- e) 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. We did not audit the financial statements/financial information of 1 wholly owned subsidiary (WOS) incorporated outside India and included in the consolidated financial results, whose Financial Statements/Financial Results/ financial information reflects total assets of Rs. Nil Lakhs as at 31 March 2025, total revenue of Rs. Nil and Rs. Nil for the quarter ended 31st March 2025 and for the period from 1st April, 2024 to 31st March, 2025 respectively and total net profit/(loss) after tax of Rs. (14.98) Lakhs and Rs. (49.81) Lakhs for the quarter ended 31st March 2025 and for the period from 1st April, 2024 to 31st March, 2025 respectively and total comprehensive loss of Rs. (15.28) Lakhs and Rs. (50.46) Lakhs for the quarter ended 31st March 2025 and for the period from 1st April, 2024 to 31st March, 2025 respectively and net cash flows of Rs. Nil Lakhs for the year ended 31st March, 2025, as considered in the Statement, which have been audited by their independent auditors. The independent auditors' report on financial statements/ Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.
2. The statement also includes the Group's share of total net profit/(loss) after tax of Rs. (38.84) Lakhs and Rs. (38.84) Lakhs for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025 respectively and Group's share of total Comprehensive income /(loss) of Rs. (38.84) Lakhs and Rs. (38.84) Lakhs for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025 respectively, as considered in the consolidated Financial Results, in respect of 1 associate, which has been audited by their respective independent auditors. The independent auditors' reports on financial statements/ Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.
3. Company has made equity investment by purchasing 31, 500 equity shares of Neuro and Spine Associates Private Limited with a shareholding of 38.63% as on 31 March 2025. In terms of shareholders agreement dated 04th October 2025, on and from the first closing date i.e. 12th October, 2024., the board shall consist of not more than 3 directors out of which 2 directors shall be nominated by the Inventor but the Company has not nominated any director though the Company has a right to nominate w.e.f 04th October 2025. The investee is involved in a highly specialized area of health care and the management is ramping up its team to take over the control of the Investee effectively. Pending the appointment of the directors in terms of the shareholders agreement between the Investee and the Company, the consolidation of the accounts of the Investee under INDAS110 has not been carried out for the year under review. Instead, the investee Company has been treated



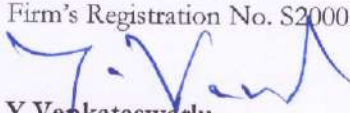
as an associate Company for the purpose of consolidation and accounted its investment using equity method under INDAS 28 Investments in Associates and Joint Ventures.

4. The Statement includes the results for the Quarter ended 31st March 2025 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: 30 May 2025

UDIN: 25222068BMLFYJ6266