

EYANTRA VENTURES LIMITED

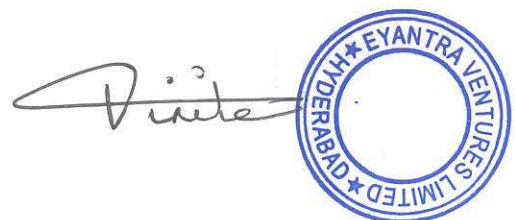
Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2026

Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Year ended	
		3/31/2026 Audited	12/31/2025 Unaudited	3/31/2025 Audited	3/31/2026 Audited	3/31/2025 Audited
1	Income					
	Revenue from operations	1,345.96	2,162.55	647.38	6,750.21	2759.27
	Other income	1.82	(0.97)	2.10	7.26	16.81
	Total Income	1,347.78	2,161.58	649.48	6,757.47	2,776.08
2	Expenses					
	Purchase of stock in trade	909.03	1,538.16	363.70	4,932.62	1,721.57
	Changes in inventories of stock in trade	6.53	77.89	14.90	(115.73)	(5.32)
	Purchase of services	56.22	72.95	45.47	251.52	122.47
	Employees benefit expenses	221.05	401.86	149.61	1,360.63	501.32
	Finance costs	1.58	-	-	1.58	-
	Depreciation and amortisation expense	2.33	2.06	0.65	6.89	1.90
	Other expenses	125.38	64.28	68.98	276.34	211.04
	Total Expenses	1,322.12	2,157.20	643.31	6,713.85	2,552.98
3	Profit/(Loss) before tax (1-2)	25.66	4.38	6.17	43.62	223.10
4	Tax expenses					
	Current tax	4.42	8.12	2.51	18.21	57.88
	Income tax of earlier years	7.87	-	-	7.87	0.38
	Deferred tax	(1.25)	-5.72	-1.40	(8.99)	(1.55)
	Total tax expense	11.04	2.40	1.11	17.09	56.71
5	Net profit/(Loss) for the period (3-4)	14.62	1.98	5.06	26.53	166.39
6	Other comprehensive income					
	(i) Items that will not be reclassified to Profit or Loss					
	- Remeasurement of defined benefit liability	1.35	-	-1.14	1.35	(1.14)
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-
	Total other comprehensive income/(Loss)	1.35	-	(1.14)	1.35	(1.14)
7	Total comprehensive income for the period (5+6)	15.97	1.98	3.92	27.88	165.25
8	Paid-up equity share capital (Face value of Rs. 10 each)	200.69	200.69	200.69	200.69	200.69
9	Earnings per share (EPS) (of Rs. 10/- each)					
	(a) Basic	0.73	0.10	0.27	8.98	4.46
	(b) Diluted	0.73	0.10	0.27	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 25 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.




- 3 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 (c) Revenue from other Services at standalone level 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.

The Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter and year ended 31 March 2026

- 4 The Company entered into a share subscription agreement with NEURO AND SPINE ASSOCIATES PRIVATE LIMITED on 04 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 1,080 Lakhs by subscribing to 54,000 equity shares of Rs. 10 each at Rs. 2,000 per equity share till 31 March 2026.
- 5 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 31/03/2026	Unutilized Up to 31/03/2026
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	1,080.00	113.00
General corporate purpose;	300.00	300.00	-
Issue related expenses	7.00	6.85	0.15
Total Proceeds of Preferential Issue	1,500.00	1,386.85	113.15

Vinita

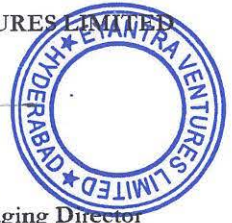


- 6 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Codode, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labouour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of the changes, consistent with the Labour Codes, draft rules, and FAQs. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed
- 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: 25-05-2026
Place: Hyderabad

EYANTRA VENTURES LIMITED
Standalone Statement of Assets and Liabilities

INR in Lakhs

Particulars	As at	As at
	31 March 2026	31 March 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	25.98	11.26
Intangible assets under development	287.40	-
Financial assets		
Investments	1,523.50	1,050.00
Other financial assets	50.98	3.65
Deffered tax assets (net)	11.36	2.37
Total non-current assets	1,899.22	1,067.28
Current assets		
Inventories	133.46	17.73
Financial assets		
Trade receivables	1,331.13	469.29
Cash and cash equivalents	102.04	34.00
Other bank balances	1.06	1,180.72
Other current assets	382.33	272.73
Income tax assets (net)	31.47	11.31
Total current assets	1,981.49	1,985.78
Total assets	3,880.71	3,053.06
EQUITY AND LIABILITIES		
Equity		
Equity share capital	200.69	200.69
Other equity	2,680.11	2,652.23
Total equity	2,880.80	2,852.92
Liabilities		
Non-current liabilities		
Provisions	40.14	10.83
Total Non-current liabilities	40.14	10.83
Current liabilities		
Financial Liabilities		
Borrowings	35.04	-
Trade payables		
Dues of micro enterprises and small enterprises	52.24	22.85
Dues of creditors other than micro enterprises and small enterprises	188.82	36.25
Other financial liabilities	206.09	47.06
Other current liabilities	476.82	80.35
Provisions	0.76	2.80
Current tax liabilities (net)	-	-
Total Current liabilities	959.77	189.31
Total Equity & Liabilities	3,880.71	3,053.06

By Order of the Board
For EYANTRA VENTURES LIMITED



Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780



Place: Hyderabad
Date: 25-05-2026

EYANTRA VENTURES LIMITED
Standalone Statement of Cash Flows

INR in Lakhs

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited
A) Cash flow from operating activities		
Profit before tax	43.62	223.10
Add: Depreciation	6.89	1.90
Add: Finance cost	1.58	-
Less: Interest income	(4.02)	(4.10)
Less: Liabilities no longer required written back	-	(2.39)
Less: Unrealised foreign exchange (gain)/loss (Net)	-	0.22
	48.07	218.73
Adjustments for Changes in Working Capital :		
Inventories	(115.73)	(5.32)
Trade Receivables	(861.84)	(73.96)
Other financial assets	(47.33)	(3.65)
Other Current Assets	(108.23)	(213.25)
Trade Payables	181.96	42.34
Provisions	28.62	10.78
Other current liabilities	159.03	9.31
Other current liabilities	396.47	49.11
Cash flow from Operating activities	(318.98)	34.09
Add: Income Tax Refund	-	-
Less: Income Tax Paid	(46.24)	(69.16)
Net Cash flow from Operating activities	(365.22)	(35.07)
B) Cash flow from Investment activities		
Purchase of property, plant and equipment	(309.01)	(10.95)
Interest received	2.65	4.10
Equity investment in subsidiaries	(473.50)	(630.00)
Movement in other than cash and cash equivalents, net	1,179.66	(827.61)
Cash flow from Investment activities	399.80	(1,464.46)
C) Cash flow from Financing activities		
Proceeds form issue of equity shares including security premium	-	1,493.15
Proceeds from short-term borrowings	35.04	-
Finance cost paid	(1.58)	-
Cash flow from Financing activities	33.46	1,493.15
Net Increase/ (Decrease) in Cash & Cash Equivalents	68.04	(6.38)
Add: Opening Balance of Cash & Cash Equivalents	34.00	40.38
Closing Balance of Cash & Cash Equivalents	102.04	34.00

For EYANTRA VENTURES LIMITED



Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780



Place: Hyderabad
Date : 25-05-2026

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**

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying "Statement of Audited Standalone Financial Results of **EYANTRA VENTURES LIMITED** ("the Company) for the quarter and year ended 31st March 2026" ("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:

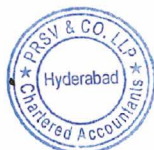
- a) Is presented in accordance with the requirements of the Listing Regulations in this regard: and
- b) Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2026.

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.

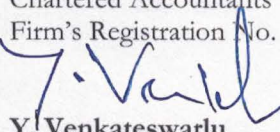
Other Matter

The Statement includes the results for the Quarter ended 31st March 2026 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: 25 May 2026

UDIN: 26222068UAVNHM8832

EYANTRA VENTURES LIMITED

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2026

INR in Lakhs

Sr.No.	Particulars	Quarter ended			Year ended	
		3/31/2026 Audited	12/31/2025 Unaudited	3/31/2025 Audited	3/31/2026 Audited	3/31/2025 Audited
1	Income					
	Revenue from operations	2,528.72	2,642.42	780.35	9,422.41	3,270.29
	Other income	23.07	3.92	1.88	47.01	19.02
	Total Income	2,551.79	2,646.34	782.23	9,469.42	3,289.31
2	Expenses					
	Cost of material consumed	37.87	31.49		199.81	-
	Purchase of stock in trade	909.03	1,538.16	364.30	4,932.62	1,721.57
	Changes in inventories of stock in trade	6.53	77.89	14.90	-115.73	(5.32)
	Purchase of services	67.37	72.95	45.47	251.52	122.47
	Employees benefit expenses	392.38	599.02	297.83	2,106.41	960.89
	Finance costs	41.78	34.62	3.12	134.79	9.69
	Depreciation and amortisation expense	101.59	101.01	11.19	402.44	38.34
	Other expenses	306.25	556.07	57.60	2,006.30	270.30
	Total Expenses	1,862.80	3,011.21	794.41	9,918.16	3,117.94
	Profit/(Loss) before tax and share of equity accounted investees (1-2)	688.99	(364.87)	(12.18)	(448.74)	171.37
3	Share of profit of equity accounted investees, net of tax	-	-	(38.84)	-	(38.84)
4						
5	Profit/(Loss) before tax (3+4)	688.99	(364.87)	(51.02)	(448.74)	132.53
6	Tax expenses					
	Current tax	4.42	8.12	3.66	18.21	60.65
	Income tax of earlier years	7.87	-	-	7.87	0.38
	Deferred tax	-1.27	-5.12	-3.16	0.23	-3.57
	Total tax expense	11.02	3.00	0.50	26.31	57.46
7	Net profit/(Loss) for the period (5-6)	677.97	(367.87)	(51.52)	(475.05)	75.07
	Attributable to					
	Shareholders of the Company	155.33	(203.18)		(461.25)	
	Non-controlling interest	522.65	(164.70)		(13.80)	
8	Other comprehensive income					
	A. (i) Items that will not be reclassified to Profit or Loss	19.62	0.56	-0.88	19.62	-0.88
	(ii) Income tax effect on remeasurement of defined benefit liability	-13.61	13.61	-		
	B. (i) Items that will be reclassified to Statement of Profit and loss	-4.28	0.89	0.35	-3.57	-0.65
	(ii) Income tax relating to items that will be reclassified to Statement of Profit and loss	-	-	-		
					-	0
	Total other comprehensive income/(Loss)	1.73	15.06	(0.53)	16.05	(1.53)
9	Total comprehensive income for the period (7+8)	679.70	(352.81)	(52.05)	(459.00)	73.54
10	Attributable to					
	Shareholders of the Company		(187.94)		(445.99)	
	Non-controlling interest		(166.87)		(13.01)	
10	Paid-up equity share capital (Face value of Rs. 10 each)	200.69	200.69	200.69	200.69	200.69
11	Earnings per share (EPS) (of Rs. 10/- each)					
	(a) Basic	33.78	-10.12	-2.78	-22.98	4.05
	(b) Diluted	33.78	-10.12	-2.78	-22.98	4.05
		<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 25 May 2026.
- 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	
	3/31/2026 Audited	12/31/2025 Unaudited	3/31/2025 Audited	3/31/2026 Audited	3/31/2025 Audited
a. Revenue from Customers					
Sale of Merchandise	1,036.10	1,906.64	401.25	5,358.24	1,899.56
Supply of IT services	386.17	301.80		1,664.77	
Supply of other services		-	379.10		1,370.73
Income from hospital services	1,038.86	343.84		2,052.15	
Sale of pharmacy products	67.59	90.14		347.25	
Total	2,528.72	2,642.42	780.35	9,422.41	3,270.29
b. Geographical Segment Information					
Within India	2,302.59	2,403.80	485.29	8,598.04	2,367.25
Outside India	226.13	238.62	295.06	824.37	903.04
Total	2,528.72	2,642.42	780.35	9,422.41	3,270.29

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 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed the impact of the changes, consistent with the Labour Codes, draft rules, and FAQs. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed
 - 5 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.
 - 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 Narayanan
Chairperson and Managing Director
DIN : 09319780



Date: 25-05-2026
Place: Hyderabad

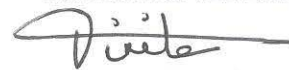
EYANTRA VENTURES LIMITED
Consolidated Statement of Assets and Liabilities

INR in Lakhs

Particulars	As at	As at
	31 March 2026	31 March 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	254.62	19.84
Right-of-use assets	644.81	68.53
Other intangible assets	46.07	62.74
Intangible assets under development	287.40	-
Goodwill on consolidation	1,256.99	266.45
Financial assets		
Investment	-	591.16
Other financial assets	508.26	8.83
Deffered tax assets (net)	30.18	4.39
Total non-current assets	3,028.33	1,021.94
Current assets		
Inventories	163.65	17.73
Financial assets		
Trade receivables	2,798.09	589.99
Cash and cash equivalents	160.25	35.54
Other bank balances	7.65	1,180.81
Other financial assets	-	-
Other current assets	275.56	224.63
Income tax assets (net)	70.37	47.42
Total current assets	3,475.57	2,096.12
Total assets	6,503.90	3,118.06
EQUITY AND LIABILITIES		
Equity		
Equity share capital	200.69	200.69
Other equity	2,634.07	2,593.59
Non- controlling interest	69.84	-
Total equity	2,904.60	2,794.28
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	498.94	-
Lease liabilities	701.02	56.46
Other Non Current Liabilities	1.80	-
Provisions	52.88	27.16
Total Non-current liabilities	1,254.64	83.62
Current liabilities		
Financial Liabilities		
Borrowings	424.27	12.45
Lease liabilities	21.78	17.30
Trade payables		
Dues of micro enterprises and small enterprises	435.93	22.85
Dues of creditors other than micro enterprises and small enterprises	367.69	41.50
Other financial liabilities	428.29	18.44
Other current liabilities	665.71	124.51
Provisions	0.99	3.11
Current tax liabilities (net)	-	-
Total Current liabilities	2,344.66	240.16
Total Equity & Liabilities	6,503.90	3,118.06

By Order of the Board

For EYANTRA VENTURES LIMITED



Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780




Place: Hyderabad
Date: 25-05-2026

EYANTRA VENTURES LIMITED
Consolidated Statement of Cash Flows

INR in Lakhs

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited
A) Cash flow from operating activities		
Profit before tax	(448.74)	171.37
Add: Depreciation	402.44	38.34
Add: Finance cost	45.58	9.69
Add: Interest expense on lease liabilities	89.21	-
Add: Interest income	(5.90)	(4.21)
Add: Liabilities no longer required written back	(1.21)	(2.50)
Add: Unrealised foreign exchange (gain)/loss (Net)	-	0.33
	81.38	213.02
Adjustments for Changes in Working Capital:		
Inventories	(145.92)	(5.32)
Trade Receivables	(2,208.10)	(146.26)
Other financial assets	(499.43)	(8.81)
Other Current Assets	(49.56)	(160.31)
Trade Payables	740.48	49.58
Other financial liabilities	23.60	(22.81)
Provisions	433.04	18.44
Other current liabilities	541.20	48.56
	1.80	-
Cash flow from Operating activities	(1,081.52)	(13.91)
Add: Income Tax Refund	-	-
Less: Income Tax Paid	(75.05)	(91.41)
Net Cash flow from Operating activities	(1,156.57)	(105.32)
B) Cash flow from Investment activities		
Purchase of property, plant and equipment	(569.60)	(18.73)
Interest received	4.53	4.21
Equity investment in associate	-	(630.00)
Movement in other than cash and cash equivalents, net	1,173.16	(823.16)
Cash flow from Investment activities	608.09	(1,467.68)
C) Cash flow from Financing activities		
Proceeds of loans	910.76	7.65
Repayment of loans	-	-
Lease liabilities	(253.08)	(20.16)
Payment of interest on lease liabilities	(89.21)	-
Interest expenses	(45.58)	(0.12)
Other receipts	150.39	1,493.15
Cash flow from Financing activities	673.28	1,480.52
Net Increase/ (Decrease) in Cash & Cash Equivalents	124.80	(92.48)
Add: Opening Balance of Cash & Cash Equivalents	35.54	128.02
Closing Balance of Cash & Cash Equivalents	160.34	35.54

For EYANTRA VENTURES LIMITED



Vinita Raj Narayanam
Chairperson and Managing Director
DIN : 09319780



Place: Hyderabad

Date : 25-05-2026

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

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 2026 ("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, 2026.

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 if 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.

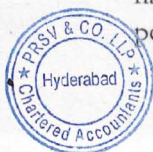
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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. 25.27 Lakhs as at 31 March 2026, total revenue of Rs. Nil and Rs. Nil for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 respectively and total net profit/(loss) after tax of Rs. (0.33) Lakhs and Rs. (11.45) Lakhs for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 respectively and total comprehensive loss of Rs. (4.61) Lakhs and Rs. (15.01) Lakhs for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 respectively and net cash flows of Rs. 25.27 Lakhs for the year ended 31st March, 2026, 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. We did not audit the financial statements/financial information of 1 subsidiary (WOS) incorporated outside India and included in the consolidated financial results, whose Financial Statements/Financial Results/ financial information reflects total assets of Rs. 2838.15 Lakhs as at 31 March 2026, total revenue of Rs. 1124.99 and Rs. 2434.70 Lakhs for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 respectively and total net profit/(loss) after tax of Rs. 639.08 Lakhs and Rs. (478.09) Lakhs for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 respectively and total comprehensive loss of Rs. 640.73 Lakhs and Rs. (476.45) Lakhs for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 respectively and net cash flows of Rs. 46.78 Lakhs for the year ended 31st March, 2026, 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.

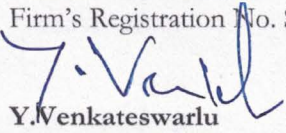


3. The Statement includes the results for the Quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, 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: 25 May 2026

UDIN: 26222068ISRDNH1121