

EYANTRA VENTURES LIMITED

(formerly known as Punit Commercials Limited)

To,

Date: 27.01.2023

The Corporate Relations Department
BSE Limited,
Phiroz Jeejeebhoy Towers, Dalal Street,
Mumbai - 400001

Dear Sir/Madam,

Sub: Outcome of the Board meeting held on 27.01.2023

Ref: Company Security Code: 512099

1. With reference to the subject cited, this is to inform the Exchange that the Board of Directors of the Company at its meeting held today, January 27, 2023, has, inter alia, considered and approved the Un-audited Financial Results of the Company for the Third Quarter ended December 31, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We enclose herewith the said Un-audited Financial Results along with the Limited Review Reports of the Statutory Auditor of the Company for the Third Quarter ended December 31, 2022.

2. Extraordinary General Meeting of the Company scheduled to be held on Monday, 27.02.2023 at 3:00 P.M through video conferencing or other audio visual means.

The Board meeting commenced at 10:00 am. and concluded at 12:10 p.m.

This is for the information and records of the Exchange, please. Thanking
you.

Yours sincerely,

For EYANTRA VENTURES LIMITED

Priyanka Gattani
Company Secretary and Compliance Officer
A33047

Encl: as above

EYANTRA VENTURES LIMITED

(Formerly known as PUNIT COMMERCIALS LIMITED)

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2022

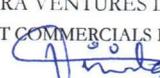
Rs. in Lacs

Sr.No.	Particulars	Quarter ended			Nine month period ended		Year ended
		31/12/2022 Unaudited	30/09/2022 Unaudited	31/12/2021 Unaudited	31/12/2022 Unaudited	31/12/2021 Unaudited	31/03/2022 Audited
1	Income						
	Revenue from operations	131.86	45.76	(1.66)	180.75	157.97	158.21
	Other income	0.05	-	0.16	0.05	0.24	1.38
	Total Income	131.92	45.76	(1.50)	180.80	158.21	159.59
2	Expenses						
	Purchase of stock in trade	110.40	40.67	42.96	154.20	77.84	136.66
	Changes in inventories of stock in trade	(21.28)	(19.17)	(42.96)	(40.53)	65.48	6.66
	Employees benefit expenses	6.73	5.69	0.85	14.46	2.85	3.66
	Finance costs	-	-	-	0.01	-	0.006
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	13.38	7.23	0.97	21.08	6.51	8.38
	Total Expenses	109.24	34.41	1.82	149.22	152.68	155.37
3	Profit/(Loss) before tax (1-2)	22.68	11.34	(3.32)	31.58	5.53	4.22
4	Tax expenses						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
5	Net profit/(Loss) for the period (3-4)	22.68	11.34	(3.32)	31.58	5.53	4.22
6	Other comprehensive income						
	<i>Items that will not be reclassified to Profit or Loss</i>						
	- Remeasurement of defined benefit liability	-	-	-	-	-	-
	- Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	Total other comprehensive income/(Loss)	-	-	-	-	-	-
	Total comprehensive income for the period (5+6)	22.68	11.34	(3.32)	31.58	5.53	4.22
7		22.68	11.34	(3.32)	31.58	5.53	4.22
8	Paid-up equity share capital (Face value of Rs. 10 each)	144.00	24.00	24.00	144.00	24.00	24.00
9	Earnings per share (EPS) (of Rs. 10/- each) (Non Annualised)						
	(a) Basic	1.57	4.73	(1.38)	2.19	2.30	1.76
	(b) Diluted	1.57	4.73	(1.38)	2.19	2.30	1.76

Notes :

- The above Unaudited Financial Results as reviewed by the Audit Committee, have been approved and taken on record at the meeting of the Board of Directors held on 27 January, 2023. The Limited Review as required as per listing agreement has been carried out by the Statutory Auditors of the Company.
- IT (Information Technology) and IT enabled services and trading along with merchandizing of products as per Indian Accounting Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) as specified in the Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and SEBI circular dated July 5, 2016.
- The Company has allotted 12,00,000 bonus equity shares of Rs. 10/- each in the ratio of 5 bonus equity shares for every 1 existing equity share to the holders of existing equity shares of the Company vide board resolution dated 10 November 2022.
- The Figures of the Previous Years have been regrouped/re-arranged wherever considered necessary.
- The COVID-19 outbreak to spread rapidly in India and across the globe. Various measures taken by the Government to contain the spread of virus including the lock-downs have affected the economic activity and caused disruption to regular business operations of the Company. The extent to which the COVID-19 pandemic will impact Company's results will depend on future developments, which are highly uncertain. The Company has made initial assessment of recoverability of its assets like trade receivables, inventories and other asset and is reasonably certain that these need not be impaired. However the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results and the Board will continue to closely monitor the developments.

 Date: 27 January, 2023
 Place: Hyderabad

 By Order of the Board
 For EYANTRA VENTURES LIMITED
 (Formerly known as PUNIT COMMERCIALS LIMITED)

 VINITA RAJ NARAYANAM
 Managing Director
 DIN: 09319780



Independent Auditor's Review Report on Quarterly Unaudited Standalone and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
Board of Directors of EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED),

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of EYANTRA VENTURES LIMITED (Erstwhile PUNIT COMMERCIALS LIMITED), for the quarter and nine months ended December 2022 ("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, read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

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 the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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 is Limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly we do not express an audit opinion.

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 Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular"), 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. 8200016


Y Venkateswarlu

Partner

M. No. 222068

Place: Hyderabad

Date: 27 January 2023

UDIN: 23222068BGTVTJ3562

