



# eYantra Ventures Limited

**EVL/BSE/2025-26/31**

November 14, 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 of EYANTRA VENTURES LIMITED (Company) held on November 14, 2025**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. November 14, 2025 have, inter-alia, approved the Standalone and Consolidated Un-audited Financial Results of the Company for the quarter and half year ended on September 30, 2025.

In this regard, we are enclosing herewith Standalone and Consolidated Un-audited Financial Results for the quarter and half year ended on September 30, 2025, along with Limited Review Reports issued by the Statutory Auditor of the Company.

The Board meeting commenced at 06:00 PM (IST) and concluded at 06:28 PM (IST).

Please take the information on records.

Thanking You

Yours faithfully

**For EYANTRA VENTURES LIMITED**

**Priyanka Gattani**

**Company Secretary and Compliance Officer**

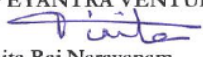
**Encl: As above**

**EYANTRA VENTURES LIMITED**  
Standalone Statement of Assets and Liabilities

INR in Lakhs

Particulars	As at 30 September 2025	As at 31 March 2025
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	21.56	11.26
Financial assets		
Investments	1,523.50	1,050.00
Other financial assets	5.15	3.65
Deffered tax assets (net)	4.38	2.37
<b>Total non-current assets</b>	<b>1,554.59</b>	<b>1,067.28</b>
<b>Current assets</b>		
Inventories	217.88	17.73
Financial assets		
Trade receivables	1,612.87	469.29
Cash and cash equivalents	9.22	34.00
Other bank balances	1.06	1,180.72
Other current assets	539.73	272.73
Income tax assets (net)	26.20	11.31
<b>Total current assets</b>	<b>2,406.96</b>	<b>1,985.78</b>
<b>Total assets</b>	<b>3,961.55</b>	<b>3,053.06</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	200.69	200.69
Other equity	2,662.16	2,652.23
<b>Total equity</b>	<b>2,862.85</b>	<b>2,852.92</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Provisions	18.50	10.83
<b>Total Non-current liabilities</b>	<b>18.50</b>	<b>10.83</b>
<b>Current liabilities</b>		
Financial Liabilities		
Trade payables		
Dues of micro enterprises and small enterprises	81.77	22.85
Dues of creditors other than micro enterprises and small enterprises	61.93	36.25
Other current liabilities	936.50	127.41
Provisions	-	2.80
Current tax liabilities (net)	-	-
<b>Total Current liabilities</b>	<b>1,080.20</b>	<b>189.31</b>
<b>Total Equity &amp; Liabilities</b>	<b>3,961.55</b>	<b>3,053.06</b>

By Order of the Board  
For EYANTRA VENTURES LIMITED

  
Vinita Raj Narayanam  
Chairperson and Managing Director  
DIN : 09319780



Place: Hyderabad  
Date: 14-11-2025

## EYANTRA VENTURES LIMITED

## Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30 September 2025

Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Half Year ended		Year ended
		9/30/2025 Unaudited	6/30/2025 Unaudited	9/30/2024 Unaudited	9/30/2025 Unaudited	9/30/2024 Unaudited	3/31/2025 Audited
1	<b>Income</b>						
	Revenue from operations	1,819.59	1,422.11	635.51	3,241.70	1,130.89	2,759.27
	Other income	3.06	3.35	5.50	6.41	7.07	16.81
	<b>Total Income</b>	<b>1,822.65</b>	<b>1,425.46</b>	<b>641.01</b>	<b>3,248.11</b>	<b>1,137.96</b>	<b>2,776.08</b>
2	<b>Expenses</b>						
	Purchase of stock in trade	1,437.82	1,047.61	438.81	2,485.43	687.49	1,721.57
	Changes in inventories of stock in trade	(173.59)	(26.56)	(57.32)	(200.15)	(53.25)	(5.32)
	Purchase of services	49.20	73.15	-	122.35	230.22	122.47
	Employees benefit expenses	452.31	285.41	122.00	737.72	-	501.32
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	1.53	0.97	0.45	2.50	0.58	1.90
	Other expenses	49.27	37.41	72.86	86.68	122.01	211.04
	<b>Total Expenses</b>	<b>1,816.54</b>	<b>1,417.99</b>	<b>576.80</b>	<b>3,234.53</b>	<b>987.05</b>	<b>2,552.98</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>6.11</b>	<b>7.47</b>	<b>64.21</b>	<b>13.58</b>	<b>150.81</b>	<b>223.10</b>
4	<b>Tax expenses</b>						
	Current tax	2.90	2.77	29.69	5.67	35.24	57.88
	Income tax of earlier years	-	-	-	-	-	0.38
	Deferred tax	(1.14)	(0.88)	0.11	(2.02)	(0.02)	(1.55)
	<b>Total tax expense</b>	<b>1.76</b>	<b>1.89</b>	<b>29.80</b>	<b>3.65</b>	<b>35.22</b>	<b>56.71</b>
5	<b>Net profit/(Loss) for the period (3-4)</b>	<b>4.35</b>	<b>5.58</b>	<b>34.41</b>	<b>9.93</b>	<b>115.59</b>	<b>166.39</b>
6	<b>Other comprehensive income</b>						
	(i) Items that will not be reclassified to Profit or Loss						
	- Remeasurement of defined benefit liability	-	-	-	-	-	(1.14)
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	<b>Total other comprehensive income/(Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1.14)</b>
	<b>Total comprehensive income for the period (5+6)</b>	<b>4.35</b>	<b>5.58</b>	<b>34.41</b>	<b>9.93</b>	<b>115.59</b>	<b>165.25</b>
7							
8	Paid-up equity share capital (Face value of Rs. 10 each)	200.69	200.69	181.94	200.69	181.94	200.69
9	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>						
	(a) Basic	0.22	0.28	1.89	0.49	6.35	8.98
	(b) Diluted	0.22	0.28	1.89	0.49	6.35	8.98
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>

## Notes :

- The above statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September, 2025 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 14 November 2025.
- The Unaudited 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.



**EYANTRA VENTURES LIMITED**

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30 September 2025

**3 Segment reporting**

Particulars	Quarter ended			Half Year ended		INR in Lakhs
	9/30/2025	6/30/2025	9/30/2024	9/30/2025	9/30/2024	3/31/2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>a. Revenue from Customers</b>						
Sale of merchandise	1,360.24	1,114.41	426.11	2,485.55	718.66	1,900.16
Supply of IT services	356.80	296.80	209.40	653.60	412.23	859.11
Supply of other services	102.55	10.90	-	102.55	-	-
<b>Total</b>	<b>1,819.59</b>	<b>1,422.11</b>	<b>635.51</b>	<b>3,241.70</b>	<b>1,130.89</b>	<b>2,759.27</b>
<b>b. Geographical Segment Information</b>						
Within India	1,635.76	1,270.93	426.11	2,906.69	368.93	1,993.83
Outside India	183.83	151.18	209.40	335.01	761.96	765.44
<b>Total</b>	<b>1,819.59</b>	<b>1,422.11</b>	<b>635.51</b>	<b>3,241.70</b>	<b>1,130.89</b>	<b>2,759.27</b>

**Notes**

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 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 30 September 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 30/09/2025	Un utilized amount up to 30/09/2025
1	2	3	4
Working Capital	370.50	370.50	-
General Corporate Purpose	120.00	120.00	-
<b>Total Proceeds of Preferential Issue</b>	<b>490.50</b>	<b>490.50</b>	<b>-</b>





**EYANTRA VENTURES LIMITED****Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30 September 2025**

- 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 30/09/2025	Un utilized amount up to 30/09/2025
1	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
<b>Total Proceeds of Preferential Issue</b>	<b>1,500.00</b>	<b>1,386.85</b>	<b>113.15</b>

- 7 The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.



By Order of the Board  
For EYANTRA VENTURES LIMITED

Vinita Raj Narayanam  
Chairperson and Managing Director  
DIN : 09319780

Date: 14-11-2025  
Place: Hyderabad

**EYANTRA VENTURES LIMITED**  
**Standalone Statement of Cash Flows**

INR in Lakhs

S.No	Particulars	Year ended 30 September 2025	Year ended 31 March 2025
		Audited	Audited
A)	<b>Cash flow from operating activities</b>		
	Profit before tax	13.58	223.10
	Add: Depreciation	2.50	1.90
	Add: Finance cost	-	-
	Add: Sundry balances written off	-	-
	Less: Interest income	(2.62)	(4.10)
	Less: Liabilities no longer required written back	-	(2.39)
	Less: Unrealised foreign exchange (gain)/loss (Net)	(2.83)	0.22
		<b>10.63</b>	<b>218.73</b>
	<b>Adjustments for Changes in Working Capital :</b>		
	Inventories	(200.15)	(5.32)
	Trade Receivables	(1,146.41)	(73.96)
	Other Current Assets	(268.01)	(213.25)
	Other financial assets	(1.50)	(3.65)
	Trade Payables	84.60	42.34
	Provisions	4.87	10.78
	Other current liabilities	809.09	58.42
	Cash flow from Operating activities	<b>(706.88)</b>	<b>34.09</b>
	Add: Income tax refund	-	-
	Less: Income tax paid	(20.55)	(69.16)
	<b>Net Cash flow from Operating activities</b>	<b>(727.43)</b>	<b>(35.07)</b>
B)	<b>Cash flow from Investment activities</b>		
	Purchase of property, plant and equipment	(6.13)	(10.95)
	Interest income	2.62	4.10
	Investment in subsidiary	(473.50)	(630.00)
	Movement in other than cash and cash equivalents, net	1,179.66	(827.61)
	<b>Cash flow from Investment activities</b>	<b>702.65</b>	<b>(1,464.46)</b>
C)	<b>Cash flow from Financing activities</b>		
	Loan (Given)/Received	-	-
	Issue of share capital	-	1,493.15
	<b>Cash flow from Financing activities</b>	<b>-</b>	<b>1,493.15</b>
	Net Increase/ (Decrease) in Cash & Cash Equivalents	<b>(24.78)</b>	<b>(6.38)</b>
	Add: Opening Balance of Cash & Cash Equivalents	<b>34.00</b>	<b>40.38</b>
	Closing Balance of Cash & Cash Equivalents	<b>9.22</b>	<b>34.00</b>

For EYANTRA VENTURES LIMITED



Place: Hyderabad  
Date : 14-11-2025

Vinita Raj Narayanam  
Chairperson and Managing Director  
DIN : 09319780

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

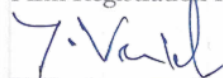
To Board of Directors of **eYantra Ventures Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **eYantra Ventures Limited (Erstwhile Punit Commercials Limited)** for the quarter and half year ended 30 September 2025 and the Standalone Unaudited Statement of Assets and Liabilities and Cash Flow Statement as at 30 September 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 ("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

Membership. No. 222068



Place: Hyderabad

Date: 14 November 2025

**UDIN: 25222068BMLFZP9814**

**EYANTRA VENTURES LIMITED**  
Consolidated Statement of Assets and Liabilities

INR in Lakhs

Particulars	As at 30 September 2025	As at 31 March 2025
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	225.69	19.84
Right-of-use assets	818.28	68.53
Other intangible assets	54.38	62.74
Goodwill	1,158.16	266.45
Financial assets		
Investment	-	591.16
Other financial assets	450.62	8.83
Deffered tax assets (net)	23.78	4.39
<b>Total non-current assets</b>	<b>2,730.91</b>	<b>1,021.94</b>
<b>Current assets</b>		
Inventories	253.18	17.73
Financial assets		
Trade receivables	2,153.10	589.99
Cash and cash equivalents	55.60	35.54
Other bank balances	1.15	1,180.81
Other financial assets	-	-
Other current assets	711.57	224.63
Income tax assets (net)	70.24	47.42
<b>Total current assets</b>	<b>3,244.84</b>	<b>2,096.12</b>
<b>Total assets</b>	<b>5,975.75</b>	<b>3,118.06</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	200.69	200.69
Other equity	2,564.08	2,593.59
Non- controlling interest	(276.14)	-
<b>Total equity</b>	<b>2,488.63</b>	<b>2,794.28</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	235.70	
Lease liabilities	862.68	56.46
Provisions	34.82	27.16
Other Non current Liabilities	9.11	
<b>Total Non-current liabilities</b>	<b>1,142.31</b>	<b>83.62</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	447.53	12.45
Lease liabilities	19.44	17.30
Trade payables		
Dues of micro enterprises and small enterprises	390.57	22.85
Dues of creditors other than micro enterprises and small enterprises	341.88	41.50
Other financial liabilities	2.93	18.44
Other current liabilities	1,140.20	124.51
Provisions	2.25	3.11
Current tax liabilities (net)	-	-
<b>Total Current liabilities</b>	<b>2,344.81</b>	<b>240.16</b>
<b>Total Equity &amp; Liabilities</b>	<b>5,975.75</b>	<b>3,118.06</b>

By Order of the Board

For EYANTRA VENTURES LIMITED

*Vinita*

Vinita Raj Narayanam  
Chairperson and Managing Director  
DIN : 09319780

Place: Hyderabad  
Date: 14-11-2025





## EYANTRA VENTURES LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30 Sep 2025

INR in Lakhs

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		9/30/2025 Unaudited	6/30/2025 Unaudited	9/30/2024 Unaudited	9/30/2025 Unaudited	9/30/2024 Unaudited	3/31/2025 Audited
1	<b>Income</b>						
	Revenue from operations	2,294.86	1,956.41	764.18	4,251.27	1,358.67	3,270.29
	Other income	9.47	10.55	5.83	20.02	7.40	19.02
	<b>Total Income</b>	<b>2,304.33</b>	<b>1,966.96</b>	<b>770.01</b>	<b>4,271.29</b>	<b>1,366.07</b>	<b>3,289.31</b>
2	<b>Expenses</b>						
	Purchase of stock in trade	1,437.82	1,047.61	438.83	2,485.43	687.49	1,721.57
	Changes in inventories of stock in trade	-173.59	(26.56)	(57.34)	-200.15	(53.25)	(5.32)
	Cost of materials consumed	43.65	86.80	-	130.45	-	-
	Purchase of services	38.05	73.15	-	111.20	-	122.47
	Employees benefit expenses	626.44	488.57	218.51	1,115.01	401.61	960.89
	Finance costs	29.86	28.53	-	58.39	-	9.69
	Depreciation and amortisation expense	100.14	99.70	5.68	199.84	10.76	38.34
	Other expenses	645.99	497.99	100.43	1,143.98	168.37	270.30
	<b>Total Expenses</b>	<b>2,748.36</b>	<b>2,295.79</b>	<b>706.11</b>	<b>5,044.15</b>	<b>1,214.98</b>	<b>3,117.94</b>
	<b>Profit/(loss) before share of profit/(loss) of an associate (1-2)</b>	<b>(444.03)</b>	<b>(328.83)</b>	<b>63.90</b>	<b>(772.86)</b>	<b>151.09</b>	<b>171.37</b>
3							
4	<b>Share of profit/(loss) of an associate</b>	-	-	-	-	-	(38.84)
5	<b>Profit/(Loss) before tax (3+4)</b>	<b>(444.03)</b>	<b>(328.83)</b>	<b>63.90</b>	<b>(772.86)</b>	<b>151.09</b>	<b>132.53</b>
6	<b>Tax expenses</b>						
	Current tax	2.90	2.77	29.65	5.67	35.42	60.65
	Income tax of earlier years	-	-	-	-	-	0.38
	Deferred tax	-4.40	11.02	0.07	6.62	-0.13	-3.57
	<b>Total tax expense</b>	<b>-1.50</b>	<b>13.79</b>	<b>29.72</b>	<b>12.29</b>	<b>35.29</b>	<b>57.46</b>
7	<b>Net profit/(Loss) for the period (5-6)</b>	<b>(442.53)</b>	<b>(342.62)</b>	<b>34.18</b>	<b>(785.15)</b>	<b>115.80</b>	<b>75.07</b>
	<b>Attributable to</b>						
	Shareholders of the Company	(240.75)	(172.65)	-	(413.40)	-	-
	Non-controlling interest	(201.78)	(169.97)	-	(371.75)	-	-
8	<b>Other comprehensive income</b>						
	A. (i) Items that will not be reclassified to Profit or Loss	1.87	(2.43)	-	(0.56)	-	-0.88
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Statement of Profit and loss	0.07	-0.25	-	-0.18	-	-0.65
	(ii) Income tax relating to items that will be reclassified to Statement of Profit and loss	-	-	-	-	-	-
	<b>Total other comprehensive income/(Loss)</b>	<b>1.94</b>	<b>(2.68)</b>	<b>-</b>	<b>(0.74)</b>	<b>-</b>	<b>(1.53)</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>(440.59)</b>	<b>(345.30)</b>	<b>34.18</b>	<b>(785.89)</b>		<b>73.54</b>
10	<b>Attributable to</b>						
	Shareholders of the Company	(239.77)	(174.10)	-	(413.87)	-	-
	Non-controlling interest	(202.05)	(169.97)	-	(372.02)	-	-
11	<b>Paid-up equity share capital (Face value of Rs. 10 each)</b>	<b>200.69</b>	<b>200.69</b>	<b>-</b>	<b>200.69</b>	<b>-</b>	<b>200.69</b>
12	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>						
	(a) Basic	(12.00)	(8.60)	1.88	(20.60)	6.36	4.05
	(b) Diluted	(12.00)	(8.60)	1.88	(20.60)	6.36	4.05
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>



*Signature*



**Notes :**

- 1 The above statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30 September, 2025 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 14 November, 2025.
- 2 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.
- 3 The Company entered into a share subscription agreement with NEURO AND SPINE ASSOCIATES PRIVATE LIMITED (Investee Company) 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 1080 Lakhs by subscribing to 54,000 equity shares of Rs. 10 each at Rs. 2,000 per equity share till 30 June 2025 with a shareholding of 51.92%. The Company acquired control in terms of INDAS 110, Consolidated Financial Statements in the Investee Company w.e.f 01 April 2025 and accordingly consolidated the investee Company in accordance with INDAS 110 w.e.f 01 April 2025.

**4 Segment reporting**


INR in Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	9/30/2025 Unaudited	6/30/2025 Unaudited	9/30/2024 Unaudited	9/30/2025 Unaudited	9/30/2024 Unaudited	3/31/2025 Audited
<b>a. Revenue from Customers</b>						
Sale of merchandise	1,360.24	1,114.41	432.73	2,485.54	718.66	1,899.56
Supply of IT services	409.11	395.10	331.45	804.21	640.01	1,370.73
Supply of other services	102.55	10.90	-	102.55	-	-
Income from hospital services	338.1	331.34	-	669.45	-	-
Sale of pharmacy products	84.86	104.66	-	189.52	-	-
<b>Total</b>	<b>2,294.86</b>	<b>1,956.41</b>	<b>764.18</b>	<b>4,251.27</b>	<b>1,358.67</b>	<b>3,270.29</b>
<b>b. Geographical Segment Information</b>						
Within India	2,089.07	1,781.71	530.26	3,871.21	883.38	2,367.25
Outside India	205.79	174.70	233.92	380.06	475.29	903.04
<b>Total</b>	<b>2,294.86</b>	<b>1,956.41</b>	<b>764.18</b>	<b>4,251.27</b>	<b>1,358.67</b>	<b>3,270.29</b>

**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 (c) Revenue from Hospital Services (d) Revenue from Pharmacy product (e) Revenue from other Services as separate lines of business activities at Revenue level, by the Chief Operating Decision Maker (CODM). However, since the Company does not allocate common operating costs, assets and liabilities across business activities, as per the assessment undertaken by CODM, the allocation resources and assessment of the financial performance is undertaken at the Group level.
- 6 The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.

By Order of the Board

**For EYANTRA VENTURES LIMITED**


Vinita Raj Narayanam

Chairperson and Managing Director

DIN : 09319780

Date: 14-11-2025

Place: Hyderabad



EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited)			
Consolidated Statement of Cash Flows for the year ended 31 March 2025			
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)			
S.No	Particulars	As at 30 September 2025	Year ended 31 March 2025
<b>A</b>	<b>Cash flow from operating activities</b>		
	Profit before tax	(772.86)	171.37
	Adjustments for:		
	Depreciation	199.84	38.34
	Finance cost	58.39	9.69
	Interest income	(3.36)	(4.21)
	Liabilities no longer required written back	-	(2.50)
	Derecognition of intangible assets under development	-	-
	Unrealised foreign exchange (gain)/loss (Net)	(2.83)	0.33
	<b>Operating profit before working capital changes</b>	<b>(520.82)</b>	<b>213.02</b>
	<b>Adjustments for changes in working capital</b>		
	Inventories	(235.45)	(5.32)
	Trade receivables	(1,563.11)	(146.26)
	Other financial assets	-	(8.81)
	Other current assets	(486.94)	(160.31)
	Trade payables	668.11	49.58
	Other financial liabilities	(15.51)	(22.81)
	Provisions	(6.80)	18.44
	Other current liabilities	920.46	48.56
	Other Non current Liabilities	9.11	-
	<b>Cash generated from operations</b>	<b>(1,230.95)</b>	<b>(13.91)</b>
	Income taxes paid, net	(22.82)	(91.41)
	<b>Net cash generated from operating activities (A)</b>	<b>(1,253.77)</b>	<b>(105.32)</b>
<b>B</b>	<b>Cash flow from/(used in) investing activities</b>		
	Purchase of property, plant and equipment	(14.11)	(18.73)
	Interest received	3.36	4.21
	Rou Assets		
	Equity investment in subsidiary	(473.50)	(630.00)
	Movement in other than cash and cash equivalents, net	1,179.66	(823.16)
	<b>Net cash flow from/(used in) investing activities (B)</b>	<b>695.41</b>	<b>(1,467.68)</b>
<b>C</b>	<b>Cash flow from/(used in) financing activities</b>		
	Proceeds of loans	670.78	7.65
	Repayment of Loans		-
	Lease Liabilities	(33.97)	(20.16)
	Interest Expenses	(58.39)	(0.12)
	Proceeds form issue of equity shares including security premium		1,493.15
	<b>Net cash flow from/(used in) financing activities ©</b>	<b>578.42</b>	<b>1,480.52</b>
	<b>Net increase/ (decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>20.06</b>	<b>(92.48)</b>
	Cash and cash equivalents at the beginning of the year	<b>35.54</b>	<b>128.02</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>55.60</b>	<b>35.54</b>

For eYantra Ventures Limited



*Vinita*  
**Vinita Raj Narayanam**  
 Chairperson and  
 Managing Director  
 DIN : 09319780

Place: **Hyderabad**  
 Date: **14-11-2025**

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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 The Board of Directors of eYantra Ventures 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 half year ended September 30, 2025 and the Consolidated Unaudited Statement of Assets and Liabilities and Cash Flow Statement as at September 30, 2025 (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**

**Wholly owned subsidiary**

1. **PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**
2. **EYANTRA VENTURES FZE**





### Subsidiary

#### **Neuro and Spine Associates private Limited**

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. We did not review the interim financial results of 1 wholly owned foreign subsidiary included in the consolidated unaudited financial results, whose interim financial information reflects total assets of Rs. 23.76 Lakhs as at 30 September, 2025, total revenue of Rs. Nil Lakhs and Rs. Nil Lakhs, total net profit after tax of Rs. (10.61) Lakhs and Rs. (10.98) Lakhs and total comprehensive income of Rs. (10.55) Lakhs and Rs. (11.16) Lakhs for the quarter ended September 30, 2025, and for the period from April 30, 2025, to September 30, 2025, respectively, and cash flows (net) of Rs. 23.77 Lakhs for the period from April 30, 2025, to September 30, 2025, as considered in the consolidated unaudited financial results.

We also did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial information reflects total assets of Rs. 1414.60 Lakhs as at 30 September, 2025, total revenue of Rs. 441.72 Lakhs and Rs.870.97 Lakhs, total net profit after tax of Rs. (336.54) Lakhs and Rs. (763.39) Lakhs and total comprehensive income of Rs. (338.97) Lakhs and Rs. (773.80) Lakhs for the quarter ended September 30, 2025, and for the period from April 30, 2025, to September 30, 2025, respectively, and cash flows (net) of Rs. 17.78 Lakhs for the period from April 30, 2025, to September 30, 2025, as considered in the consolidated unaudited financial results

These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the wholly owned subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated above.

Our conclusion on the Statement is not modified in respect of these matters.



7. The Company has incorporated a wholly owned subsidiary named as "EYANTRA VENTURES INC" (EVI) with registered office situated at 251 Little Falls Drive, Wilmington Country of New Castle, DE 19808, State of Delaware on 08 May 2025. The total number of shares of stock and the par value which the corporation is authorized to issue is 10,000 shares of common stock with a par value of \$ 0.0001 per share as per the certificate of incorporation of EVI and such shares remained unpaid as of 30 June 2025. EVL had not commenced any business, operations or activities since its incorporation and there were no transactions during the period 01 April 2025 to 30 September 2025.

**For PRSV & Co. LLP**

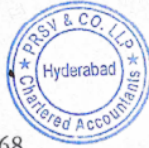
Chartered Accountants

Firm Registration No: S200016

  
**Y. Venkateswarlu**

Partner

Membership No: 222068



Place: Hyderabad

Date: 14 November 2025

**UDIN: 25222068BMLFZO9962**