

Regd. Office:
'CHOKHANI HOUSE'
D-3/2 Okhla Industrial Area, Phase-II,
New Delhi -110020 (INDIA)
Tel :+91-11-26389150 26384122

Tel. : +91-11-26389150, 26384122 Fax. : +91-11-41615273 E-mail : contact@chokhani.in CIN : L74999DL1984PLC018610

Date: 08th November, 2024

To

BSE Ltd

Corporate Relationship Department 1st Floor, New Trading Ring,

Rotunda Building, PJ Towers, Dalal Street, Mumbai-400001

BSE Scrip Code - 507917

SUB: Outcome of Board Meeting held on 08th November, 2024

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company, at their meeting held today i.e., Friday, 08th November, 2024, inter alia, have:

- 1) approved Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 along with Statement of Assets & Liabilities and Cash Flow Statement for the half year ended 30<sup>th</sup> September, 2024, and took on record the Limited Review Report issued by the Statutory Auditor thereon, enclosed as Annexure-A.
- 2) Other items as stated in the Agenda were approved and taken on record by the Board with discussion.

The meeting of the Board of Directors commenced at 11:30 A.M. and concluded at 02.00 P.M. Kindly take the same on record  $\cdot$ 

Thanking you,

Yours faithfully

For East Buildtech limited

Arpit Sharma

Company Secretary and Compliance Officer

M. No. A45885

Encl. Financial Results



## SURESH KUMAR MITTAL & CO.

CHARTERED ACCOUNTANTS

60, 1sr Floor, Pocket H-3, Sector-18, Rohini, Delhi-110085

Phone: 9871411946

E-mail: sureshkmittalco@gmail.com

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

To
The Board of Directors of
East Buildtech Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of East Buildtech Limited for the quarter ended 30<sup>th</sup>September 2024 and the period from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
- 2. The preparation of the statement 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 thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

CHAPTER OF COUNTY

For Suresh Kumar Mittal & Co. Chartered Accountants Firm Registration No. 500063N

RASHI GOSWAMI

PARTNER

Membership Number: 522561

Place: New Delhi Date: 08.11.2024

UDIN: 24522561BKHLBR5944



## East Buildtech Limited

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|   |     | Particulars  | As at 30.09.2024 | As at 31.03.2024 |  |  |
|---|-----|--|------------------|------------------|--|--|
|   |     |  | Amount in Lacs   |                  |  |  |
|   | ASS | SETS   |                  |                  |  |  |
| I | NO  | N CURRENT ASSETS   |                  |                  |  |  |
|   | 1   | Property, Plant and Equipments                                       | . 0.20           | 0.00             |  |  |
|   | 2   | Other Non Current Assets   | 0.38             | 0.38             |  |  |
|   | 3   | Deferred Tax Assets (net)  | 0.18             | 0.18             |  |  |
|   |     | Total Non-Current Assets   | 1.23             | 13.18            |  |  |
|   |     | Total Non-Cullent Assets   | 1.79             | 13.74            |  |  |
| I |     | CURRENT ASSETS   |                  |                  |  |  |
|   | 1   | Inventories  | 666.25           | 666.25           |  |  |
|   | 2   | Financial Assets   | -                | 000.20           |  |  |
|   |     | Trade receivables  | 9.14             | 1.30             |  |  |
|   |     | Cash and cash equivalents  | 14.82            | 9.94             |  |  |
|   |     | Bank Balance other than Cash & Cash Equivalent                       | 0.43             | 5.63             |  |  |
|   | 3   | Current Tax Assets (Net)   | 20.74            | 14.87            |  |  |
|   | 4   | Other Current Assets   | 6.39             | 3.65             |  |  |
|   |     | Total Current Assets   | 717.78           | 701.65           |  |  |
|   |     | Total Associa  | 717.70           | 701.03           |  |  |
|   |     | Total Assets   | 719.57           | 715.39           |  |  |
|   | EQ  | UITY AND LIABILITIES   |                  |                  |  |  |
| I |     | Equity   |                  |                  |  |  |
|   | 1   | Equity Share Capital   |                  |                  |  |  |
|   | 2   | Other Equity   | 190.76           | 190.76           |  |  |
|   | 2   |  | 510.69           | 450.05           |  |  |
|   |     | Total Equity   | 701.45           | 640.81           |  |  |
| I |     | NON-CURRENT LIABILITIES  |                  |                  |  |  |
|   | 1   | Financial liabilities  |                  |                  |  |  |
|   | 2   | Provisions   |                  | -                |  |  |
|   |     | Total Non-Current Liabilities  | <u>.</u>         | <del></del>      |  |  |
| I |     | CURRENT LIABILITIES  |                  |                  |  |  |
|   | 1   | Financial Liabilities  |                  |                  |  |  |
|   | _   | Borrowings   | -                | -                |  |  |
|   |     | Trade Payables   | -                | 65.00            |  |  |
|   |     | (a) Total outstanding dues of Micro and Small Enterprises            | -                | -                |  |  |
|   |     | (b) Total outstanding dues of other than Micro and Small Enterprises |                  | -                |  |  |
|   |     | Other Current Financial Liabilities                                  | 6.32             |                  |  |  |
|   | 2   | Provisions   | 6.83             | 6.55             |  |  |
|   | 3   | Other Current Liabilities  |                  | -<br>            |  |  |
|   | J   | Total Current Liabilities  | 4.97             | 3.03             |  |  |
|   |     | rotal cultent Liabilities  | 18.12            | 74.58            |  |  |
|   |     | Total Equity and Liabilities   | 719.57           | 715.39           |  |  |

Place: New Delhi Date: 08-11-2024



For East Buildtech Ltd.

Madhusudan Chokhani **Managing Director** 

DIN: 00307234





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| UNAUDITED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER'2024 Amount in Lacs  |   |   |                                       |  |  |  |  |
|---|---|---|---------------------------------------|--|--|--|--|
| Particulars   | For the period 01.04.2024 to 30.09.2024 | For the period 01.04.2023 to 30.09.2023 | For the Year 01.04.2023 to 31.03.2024 |  |  |  |  |
| Cash Flow From Operating Activities   |   |   |                                       |  |  |  |  |
| Net Profit before exceptional items and tax   | 72.58                                   | (10.06)                                 | 0.33                                  |  |  |  |  |
| Adjustments for:-   |   |   |                                       |  |  |  |  |
| Depreciation and amortisation   |   | *                                       | 1                                     |  |  |  |  |
| Dividend / Interest Income  | (0.03)                                  | (0.12)                                  | (0.33)                                |  |  |  |  |
| Profit/(Loss) on sale of Fixed Assets<br>Interest paid  |   | -                                       |                                       |  |  |  |  |
|   | 2.64                                    | 3.42                                    | 6.84                                  |  |  |  |  |
| Acturial Gain/Loss classified as Other Comprehensive Income   | -                                       | -                                       | -                                     |  |  |  |  |
| Operating profit /(loss) before working capital changes<br>Adjustment for (increase)/decrease in operating assets | 75.19                                   | (6.76)                                  | 6.84                                  |  |  |  |  |
| Trade and Other receivables   | (10.58)                                 | 1.60                                    | 5.35                                  |  |  |  |  |
| Inventories   | . '                                     |   | -                                     |  |  |  |  |
| Trade Payables & other liabilities  | 8.55                                    | 5.22                                    | 1.16                                  |  |  |  |  |
| Cash Generated From operations  | 73.15                                   | 0.06                                    | 13.35                                 |  |  |  |  |
| Direct Tax paid   | (5.87)                                  | (0.61)                                  | (1.12)                                |  |  |  |  |
| Net income tax(paid)/refunds  | -                                       | -                                       | (0.01)                                |  |  |  |  |
| Net Cash Flow From /(used in) operating activities(A)   | 67.29                                   | (0.54)                                  | 12.22                                 |  |  |  |  |
| Cash Flow From Investing Activities   |   |   |                                       |  |  |  |  |
| Purchase/Sale of fixed assets   |   |   | 1                                     |  |  |  |  |
| Bank Balance other than cash and cash equivalents   | 5.20                                    | (0.02)                                  | (0.25)                                |  |  |  |  |
| Dividend / Interest received  | 0.03                                    | 0.12                                    | (0.25)                                |  |  |  |  |
| Net Cash Flow From/(used in) Investing Activities(B)  | 5.22                                    | 0.10                                    | 0.33                                  |  |  |  |  |
| ,   | 3144                                    | 0.10                                    | 0.08                                  |  |  |  |  |
| Cash flow From Financing Activities   |   |   | ,                                     |  |  |  |  |
| (Repayment)/Proceeds from current borrowings  |   |   |                                       |  |  |  |  |
| (Repayment)/Proceeds from non current borrowings  | (65.00)                                 |   | - 1                                   |  |  |  |  |
| Interest paid   | (2.63)                                  | (3.42)                                  | (6.84)                                |  |  |  |  |
| Net Cash Flow from /(used in) Financing Activities (C)  | (67.63)                                 | (3.42)                                  | (6.84)                                |  |  |  |  |
|   | 1                                       |   | (0.0.1)                               |  |  |  |  |
| Net Increase /(decrease) in Cash and Cash Equivalents   |   |   |                                       |  |  |  |  |
| (A+B+C)   | 4.88                                    | (3.86)                                  | 5.45                                  |  |  |  |  |
| Cash and cash equivalents at the beginning of the year  | 9.94                                    | 4.49                                    | 4.49                                  |  |  |  |  |
| Cash and cash equivalents at the end of the year  | 14.82                                   | 0.63                                    | 9.94                                  |  |  |  |  |
|   |   |   | 2171                                  |  |  |  |  |

Place: New Delhi Date: 08-11-2024



For East Buildtech Ltd

Madhusudan Chokhani Managing Director DIN: 00307234



Think Positive on Industrial Surplus



## East Buildtech Limited

(Formerly known as Chokhani Business Limited)

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|       | EAST BUILDTECH LIMITED   |                           |                           |                           |                           |                           |                         |  |
|-------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|--|
|       | Statement of Unaudited Financial Result  | ts for the Quarte         | er & Half Year E          | Inded 30th Sept           | ember 2024                | Amount in Lac             | s)(Except EPS)          |  |
| SI.   | Particulars  | QUARTER ENDED             |                           |                           | HALF YEAR ENDED           |                           | YEAR ENDED              |  |
| No.   |  | 30.09.2024<br>(Unaudited) | 30.06.2024<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2024<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 31.03.2024<br>(Audited) |  |
| Ι.    | Revenue from operations  | 51.64                     | 45.25                     | 3.63                      | 96.89                     | 7.26                      | 34.70                   |  |
| II.   | Othe Income  | 0.02                      | 0.02                      | 0.08                      | 0.04                      | 0.14                      | 0.39                    |  |
| III.  | Total Revenue (I+II)   | 51.66                     | 45.27                     | 3.71                      | 96.93                     | 7.40                      | 35.09                   |  |
| ŧ۷.   | Expenses   |                           |                           |                           |                           |                           |                         |  |
|       | (a) Cost of materials consumed   | -                         | -                         | -                         |                           | -                         |                         |  |
|       | (b) Purchase of stock-in-trade   | -                         | -                         | -                         | -                         |                           | -                       |  |
|       | (c) Change in inventories of finished goods, work in progress and stock in trade | -                         | -                         | -                         | -                         |                           |                         |  |
|       | (d) Employees benefits expense   | 2.84                      | 2.09                      | 1.00                      | 4.93                      | 1.74                      | 3.51                    |  |
|       | (e) Finance costs  | 0.89                      | 1.75                      | 1.72                      | 2.64                      | 3.43                      | 6.85                    |  |
|       | (f) Depreciation and amortisation expense  | -                         | -                         |                           | -                         | 0.10                      | 0.00                    |  |
|       | (g) Other expenses   | 9.71                      | 7.06                      | 7.57                      | 16.77                     | 12.29                     | 24.40                   |  |
|       | Total expenses   | 13.44                     | 10.90                     | 10.29                     | 24.34                     | 17.46                     | 34.76                   |  |
| V.    | Profit / (Loss) before exceptional and tax (III-IV)                              | 38.22                     | 34.36                     | (6.58)                    | 72.58                     | (10.06)                   | 0.33                    |  |
|       | Exceptional items  | -                         | -                         | -                         | -                         | - 1101001                 | - 0.00                  |  |
| VII.  | Profit / (Loss) before tax (V-VI)  | 38.22                     | 34.36                     | (6.58)                    | 72.58                     | (10.06)                   | 0.33                    |  |
| VIII. | Tax expense  |                           |                           | 10.007                    |                           | 1.0.007                   | 0.00                    |  |
|       | (i) Current Tax  | 5.96                      | 5.36                      |                           | 11.32                     |                           | 0.05                    |  |
|       | (ii) MAT credit entitlement  | (5.96)                    | (5.36)                    |                           | (11.32)                   |                           | (0.05                   |  |
|       | (iii) Deferred Tax Assets/(Liabilities)  | 3.02                      | 8.93                      | 1.71                      | 11.95                     | 2.62                      | 0.09                    |  |
|       | (iv) Tax adjustments for earlier years   |                           | -                         |                           |                           |                           | (0.01                   |  |
|       | Total tax expense  | 3.02                      | 8.93                      | 1.71                      | 11.95                     | 2.62                      | 0.09                    |  |
| IX.   | Profit /(Loss) for the period (XI-XIV)   | 35.20                     | 25.43                     | (4.87)                    | 60.64                     | (7.44)                    | 0.24                    |  |
|       | Other comprehensive income   |                           |                           | 7.1.0.7                   | 00.01                     | 1,1,4,1                   | 0.24                    |  |
| 1     | Items that will not be reclassified to profit or loss                            |                           |                           |                           |                           |                           |                         |  |
|       | Tax on above   |                           |                           |                           |                           |                           |                         |  |
| i     | Items that will be reclassified to profit or loss                                |                           |                           |                           |                           |                           |                         |  |
|       | Total other comprehensive income   |                           |                           |                           |                           |                           |                         |  |
| XI.   | Total comprehensive income (IX + X)  | 35.20                     | 25.43                     | (4.87)                    | 60.64                     | (7.44)                    | 0.24                    |  |
| XII.  | (Paid-up Equity Share Capital(Face Value Per Share Rs. 10 each)                  | 190.76                    | 190.76                    | 190.76                    | 190.76                    | 190.76                    | 190.76                  |  |
|       | Other Equity   |                           |                           |                           |                           |                           | 450.05                  |  |
| XIV.  | Earnings Per Equity Share (EPS) (in Rs.)   |                           |                           |                           |                           |                           |                         |  |
|       | Basic  | 1.88                      | 1.35                      | (0.26)                    | 3.23                      | (0.40)                    | 0.23                    |  |
|       | Diluted  | 1.88                      | 1.35                      | (0.26)                    | 3.23                      | (0.40)                    |                         |  |





|   | QUARTER ENDED        |             |             | HALF YEAR ENDED  |             | YEAR ENDED |  |
|---|----------------------|-------------|-------------|------------------|-------------|------------|--|
| Particulars   | 30.09.2024 30.06.202 | 30.06.2024  | 30.09.2023  | 30.09.2024 30.09 | 30.09.2023  | 31.03.2024 |  |
|   | (Unaudited)          | (Unaudited) | (Unaudited) | (Unaudited)      | (Unaudited) | (Audited)  |  |
| Segment Revenue   |                      |             |             |                  | -           |            |  |
| (a) Segment -A(Real Estate/Constn)  | 3.63                 | 3.64        | 3.65        | 7.27             | 7.28        | 14.56      |  |
| (b) Segment -B(Consultancy)   | 48.03                | 41.60       | -           | 89.63            |             | 20.18      |  |
| (c) Segment-C (Trading)   | -                    | -           |             |                  |             |            |  |
| (c) Unallocated   |                      | 0.02        | 0.06        | 0.03             | 0.12        | 0.38       |  |
| Total   | 51.66                | 45.27       | 3.71        | 96.93            | 7.40        | 35.09      |  |
| Less: i) Inter Segment Revenue  |                      | -           | -           |                  |             |            |  |
| Net Sales/Income from Operation   | 51.66                | 45.27       | 3.71        | 96.93            | 7.40        | 35.09      |  |
| 2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment |                      |             |             |                  |             |            |  |
| (a) Segment -A(Real Estate/Constn)  | (1.06)               | (0.57)      | (2.09)      | (1.63)           | (1.88)      | (3.84      |  |
| (b) Segment -B(Consultancy)   | 44.81                | 41.60       | -           | 86.41            | -           | 20.18      |  |
| (c) Segment-C (Trading)   | -                    | (1.66)      | -           | (1.66)           |             |            |  |
| . (c) Unallocated   | (4.65)               | (3.26)      | (2.77)      | (7.91)           | (4.75)      | (9.16      |  |
| Total   | 39.10                | 36.12       | (4.86)      | 75.21            | (6.63)      | 7.18       |  |
| Less : i) Interest  | 0.88                 | 1.75        | 1.72        | 2.63             | 3.43        | 6.85       |  |
| ii) Other Un-allocated Expenditure net off                                      |                      |             |             | 2.00             | 0.40        | 0.00       |  |
| iii) Un-allocated income  | -                    |             |             |                  |             |            |  |
| Total Profit Before Tax   | 38.22                | 34.36       | (6.58)      | 72.58            | (10.06)     | 0.33       |  |
| Capital Employed (Segment Assets- Segment Liabilities)                          | 30.22                | 34.30       | (0.56)      | 12.30            | (10.00)     | 0.33       |  |
| (a) Segment -A(Real Estate/Constn)  | 669.63               | 681.01      | 662.60      | 669.63           | 662.60      | 605 40     |  |
| (b) Segment -B(Consultancy)   | 6.65                 |             | 002.00      |                  | 002.00      | 665.19     |  |
|   | 0.00                 | (3.90)      | - 40        | 6.65             |             | 1.51       |  |
| (c) Segment-C (Trading)   | -                    | (0.17)      | 3.42        | -                | 3.42        | 1.49       |  |
| (c) Unallocated   | 25.17                | (10.71)     | (32.90)     | 25.17            | (32.90)     | (27.39     |  |
| Total   | 701.45               | 666.24      | 633.13      | 701.45           | 633.13      | 640.8      |  |

The above financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 08/11//2024. The same have been reviewed by the Statutory Auditors who have issued an unqualified opinion thereon after segment result.

3 The Limited Review as required under regulation 33 of the SEBI has been completed by Statutory Auditors.

4 Figures for Previous year / period have been re-grouped and re-arranged wherever necessary.

These financial results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013. The statutory auditors of the company have carried out the limited review of the results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015.



For East Buildtech Limited

Madhusudan Chokhani Managing Director

DIN :00307234

Place: New Delhi Date: 08-11-2024

Regd. Office: 'CHOKHANI HOUSE' D-3/2 Okhla Industrial Area, Phase-II, New Delhi -110020 (INDIA)

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Date: 08th November, 2024

BSE Ltd Corporate Relationship Department 1st Floor, New Trading Ring, Rotunda Building, PJ Towers, Dalal Street, Mumbai-400001

BSE Scrip Code – 507917

SUB: DECLARATION OF AUDITORS REPORT WITH UNMODIFIED OPINION PURSUANT TO REGULATION 33(3)(D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Dear Sir / Ma'am,

This is to declare that M/s. Suresh Kumar Mittal & Co., Chartered Accountants (Firm Registeration No. 500063N), Statutory Auditors of the Company have issued Statutory Auditors Report on Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024 with Unmodified Opinion. The Statutory Auditors Report does not contain any qualified or modified opinion.

This declaration is given pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time. This is for your information and records.

For East Buildtech Limited

Arpit Sharma

Company Secretary & Compliance Officer and

Chief Financial Officer

Membership No. -45885

Email: contact@ebl.co.in

