

Regd. Office : 'CHOKHANI HOUSE' D-3/2 Okhla Industrial Area, Phase-II, New Delhi -110020 (INDIA) Tel. : +91-11-26389150, 26384122 Fax. : +91-11-41615273 E-mail : contact@chokhani.in CIN : L74999DL1984PLC018610

11th November, 2022

To The Manager, Corporate Relationship Department, BSE Ltd Phiroze Jeejebhoy Towers Dalal Street Mumbai -400 001

BSE Scrip Code - 507917

## Sub: Submission of Outcomes of Board Meeting held on 11th November, 2022

Dear Sir / Ma'am,

Pursuant to Regulation 33, 30 and any other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors in their meeting held on 11<sup>th</sup> November, 2022 have approved the following matters:

- 1. Considered and approved Un-Audited Financial Results for quarter ended 30<sup>th</sup> September, 2022 along with the limited review report of the Statutory Auditors of the Company.
- 2. Other items as stated in the Agenda were approved and taken on record by the Board with discussion.

Further, informed you that the meeting of Board of Directors commenced at 11:30 A.M. and concluded at 01:20 P.M. The copy of above mentioned Financial Results along with Limited Review Report of Statutory Auditors are enclosed here with.

Kindly record the same and acknowledge the receipt.

Thanking you,

Yours faithfully,

For East Buildtech Limited

Jyoti Sachdera Company Secretary condit compliance officer

**Encl. Financial Results** 



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Chartered Accountants

3/7-B, Asaf Ali Road, 1st Floor, Flat No. 4, New Delhi - 110002.

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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

B. K. SHROFF & CO.

- We have reviewed the accompanying statement of unaudited standalone financial results of East Buildtech Limited for the quarter ended 30<sup>th</sup>September 2022 and the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 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.

For B.K. Shroff& Co. Chartered Accountants Firm Registration No. 302166E

Kavita Namin

KAVITA NANGIA PARTNER Membership Number: 090378

Place : New Delhi Date : 11.11.2022 UDIN: 22090378BCUVV18028

Kolkata Address : 23-A, Netaji Subhash Road, Kolkata - 700001 
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EAST BUILDTECH LIMITED Statement of Unaudited Financial Results for the Quarter & Half Year Ended 30th September 2022.							(Amount in Lacs)		
_	Statement of Unaudited Financial Results for	the Quarter & Ha	ilf Year Ended	30th Septem	ber 2022.		*		
SI. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		
		30.09.22 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (Unaudited)	31.03.2022 (Audited)		
I,	Revenue from operations(Net of Return)	6.41	9.01	5.53	15.42	20.99	59.72		
П.	Other Income	0.00	0.21	0.02	0.21	0.02	0.04		
III.	Total Revenue (I+II)	6.41	9.22	5.55	15.63	21.01	59.76		
IV.	Expenses								
	(a) Cost of materials consumed		141				2		
	(b) Purchase of stock-in-trade		6.01	1.11	6.01	7.65	21.33		
-	(c) Change in inventories of finished goods, work in progress and stock in trade	2.78	(2.78)				104440		
	(d) Employees benefits expense	0.89		0,68	0.89	0.94	2.39		
	(e) Finance costs	2.07	1.85	1,41	3.92	2.70	5.77		
-	(f) Depreciation and amortisation expense			0.01	0.02	0.02	0.01		
	(g) Other expenses	5.82	5.59	7.03	11.41	12.75	27.26		
-	Total expenses	11.55	10.68	10.24	22.23	24.06	56.76		
V.	Profit / (Loss) before exceptional and tax (III-IV)	(5.14)	(1.46)	(4.69)			3.00		
	Exceptional items		(1.40)	(4.03)	(6.60)	(3.05)			
VII.	Profit / (Loss) before tax (V-VI)						5		
	Tax expense	(5.14)	(1.46)	(4.69)	(6.60)	(3.05)	3.00		
	(i) Current Tax		-		104		+		
	(ii) MAT credit entitlement	-	-	(0.30)	07	•	0.47		
	(iii) Deferred Tax Assets/(Liabilities)	-	-	0.30	-	-	0.34		
		1.31	0.36	(1.22)	1.67	(0.78)	(0.80		
	(iv) Tax adjustments for earlier years		-				(0.31		
	Total tax expense	1.31	0.36	(1.22)	1.67	(0.78)	1.30		
1.00	Profit /(Loss) for the period (XI-XIV)	(3.83)	(1.10)	(3.47)	(4.93)	(2.27)	1.70		
_	Other comprehensive income								
	Items that will not be reclassified to profit or loss	-	-	-		0.01	0.0		
	Tax on above		-	(0.00)	-	-	(0.01		
H	Items that will be reclassified to profit or loss		-	9	-				
	Total other comprehensive income		-	(0.00)		* 0.01	0.01		
XI.	Total comprehensive income (IX + X)	(3.83)	(1.10)	(3.47)	(4.93)	(2.28)	1.71		
XII.	Earnings Per Equity Share (EPS) (in Rs:)								
	Basic	(0.20)	(0.06)	(0.18)	(0.26)	(0.12)	0.0		
-	Diluted	(0.20)	(0.06)	(0.18)	(0.26)	(0.12)	0.09		





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NOTES :

1 Statement of Segment wise revenue, results and capital employed for quarter & half year ended 30th Sep. 2022

						s in Lakhs	
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
Particulars	30.09.22 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (Unaudited)	31.03.2022 (Audited)	
1. Segment Revenue				-			
(a) Segment -A(Real Estate/Constn)	3.63	3.63	3.65	7.26	7.28	14.5	
(b) Segment -B(Consultancy)		1.1. 3	-	-	-	15,1	
(c) Segment - C ( Trading)	2.78	5.38	1.90	8.16	13.73	30.0	
(d) Unallocated	1	0.20		0.20			
Total	6.41	9.22	5.55	15.63	21.01	59.7	
Less: i) Inter Segment Revenue					-		
Net Sales/Income from Operation	6.41	9.22	5.55	15.63	21.01	59.7	
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment						14	
(a) Segment -A(Real Estate/Constn)	(0.77)	(0.53)	(0.76)	(1.30)	(1.01)	(2.26	
(b) Segment -B(Consultancy)			-	-	-	15.1	
(c) Segment - C ( Trading)	0.00	1.99	0.05	1.99	4.73	5.79	
(d) Unallocated	(2.31)	(1.07)	(2.57)	(3.38)	(4.07)	(9.86	
Total	(3.07)	0.39	(3.28)	(2.68)	(0.35)	8.77	
Less : i) Interest	2.07	1.85	1.41	3.92	2.70	5.77	
ii) Other Un-allocated Expenditure net off		-	-	1.40	4		
iii) Un-allocated income		-		-	1.000		
Total Profit Before Tax	(5.14)	(1.46)	(4.69)	(6.60)	(3.05)	3.00	
3. Capital Employed (Segment Assets- Segment Liabilities)							
(a) Segment -A(Real Estate/Constn)	662.94	662.43	663.66	662.94	663.66	663.10	
(b) Segment -B(Consultancy)	0.76	(1.97)	0.99	0.76	0.99	16.09	
(c) Segment - C ( Trading)	(20.87)	(12.58)	(6.97)	(20.87)	(6.97)	(0.3)	
(d) Unallocated	(11.44)	(12.65)	(25.36)	(11.44)	(25.36)	(42.6	
Total	631.39	635.23	632.32	631.39	632.32	636.3	

2 The above financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 11.11.2022. 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.

5 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.

Place : New Delhi Date : 11-11-2022



For East Buildtech Limited

8

Madhusudan Chokhani Managing Director DIN :00307234



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		Unaudited Statement of Assets & Liabiliti		IDer 2022	
		Particulars	As at 30.09.2022	As at 31.03.2022	
			Amount in	Lacs	_
	ASS	ETS			
T	NON	CURRENT ASSETS			
		Property, Plant and Equipments	0.38	0.38	
	2	Other Non Current Assets	0.18	0.18	
		Deferred Tax Assets (net)	16.24	14.57	
		Total Non-Current Assets	16.80	15.13	
П		CURRENT ASSETS			
п	1	Inventories	666.25	666.25	
	2	Financial Assets	000.25	000.20	
		Trade receivables	5.48	38,17	
		Cash and cash equivalents	12.02	3.04	
	3	Current Tax Assets (net)	12.84	14.16	
	4	Other Current Assets	5.40	2.93	
		Total Current Assets	701.98	724.55	
		Total Assets			
		i otal Assets	718.78	739.68	
	EQU	ITY AND LIABILITIES			
ĩ		Equity			
-	1	Equity Share Capital	190.76	190.76	
	2	Other Equity	440.63	445.56	
		Total Equity	631.39	636.32	
11		NON-CURRENT LIABILITIES			
11	1	Financial liabilities			
		Borrowings	77.88	71.88	
	2	Provisions	-	0.07	
		Total Non-Current Liabilities	77.88	71.95	
		-			
Ш	1	CURRENT LIABILITIES Financial Liabilities			
		Trade Payables			
		(a) Total outstanding dues of Micro and Small Enterprises			
		(b) Total outstanding dues of other than Micro and Small Entern	-	-	
		Other Current Financial Liabilities	6.26	9.07	
	2	Provisions	×	12.42	
	3	Other Current Liabilities	3.24	9.92	
		Total Current Liabilities	9.50	31.41	
		Total Equity and Liabilities	718.78	739.68	
			For East	Buildtech Ltd.	
		SHROFF&			
		6	(8)	all.	
			Con	The second secon	
		() () () () () () () () () () () () () (	Madhusu	udan Chokhani	
	Place	e : New Delhi		aging Director	
	Data	: 11-11-2022		DIN: 00307234	



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Particulars	For the period	For the period	For the year ended
Particulars	01.04.22 to 30.09.22	01.04.21 to 30.09.21	31.03.22
Cash Flow From Operating Activities			
let Profit before exceptional items and tax	(6.60)	(3.05)	3.00
AdJustments for:-			
Depreciation and amortisation Dividend / Interest Income		0.01	
Profit/(Loss) on sale of Fixed Assets	-		0.01
nterest paid	3.90	2.69	5.75
cturial Gain/Loss classified as Other Comprehensive Income	5.50	(0.01)	0.02
perating profit /(loss) before working capital changes	(2.70)	(0.36)	8.79
djustment for (increase)/decrease in operating assets	(	(0.00)	0.11
rade and Other receivables	30.22	(10.74)	(39.04
nventories		0.00	-
rade Payables & other liabilities	(15.97)	8.18	7.06
Cash Generated From operations	11.55	(2.92)	(23.19
Direct Tax paid	1.33	(0.73)	(1.72
let income tax(paid)/refunds	•	-	(0.49
let Cash Flow From /(used in) operating activities(A)	12.88	(3.65)	(25.40
ash Flow From Investing Activities			
urchase/Sale of fixed assets		-	
ank Balance other than cash and cash equivalents	<u>.</u>	-	
Dividend / Interst received	-		
let Cash Flow From/(used in) Investing Activities( B)	¥	•	
Cash flow From Financing Activities			
Repayment)/Proceeds from current borrowings			- The
Repayment)/Proceeds from non current borrowings		10.00	26.38
nterest paid	(3.90)	(2.69)	(5.75
let Cash Flow from /(used in) Financing Activities (C)	(3.90)	7.31	20.63
et Increase /(decrease) in Cash and Cash Equivalents			
A+B+C)	8.98	3.66	(4.77
ash and cash equivalents at the beginning of the year	3.04	7.81	7.81
	12.02	11.47	3.04
ash and cash equivalents at the end of the year			



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