East Buildtech Limited

(Formerly known as Chokhani Business Limited)

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

May 29, 2018

To

BSE Ltd.,
Phiroze Jee Jee Bhoy Towers
Dalal Street
Mumbai-400001

Sub: Submission of Audited Financial Results (as per applicable Ind-AS) pursuant to Regulation 33 of SEBI (LODR) 2015 for the quarter and year ended 31.03.2018

Dear Sir/Ma'am,

Please find enclosed herewith the approved Audited Financial Results of the company for the quarter and year ended 31.03.2018 as per the SEBI (LODR) 2015.

Kindly took note and record of the same.

Thanking you,

Yours faithfully,
For East Buildtech Limited

S K Mandelia
Director
DIN: 07136408

Encl. Financial results

B. K. SHROFF & CO.
Chartered Accountants

3/7-B, Asaf Ali Road,
1st Floor, Flat No. 4,
New Delhi - 110002.
Phones : 23271407, 23284825, 23284826
Telefax : 23270362
E-mail : bkshroffdelhi@yahoo.com
bkshroffdelhi@rediff.com

INDEPENDENT AUDITORS REPORT ON AUDIT OF INTERIM FINANCIAL RESULTS

To
Board of Directors of
East Buildtech Limited

1. We have audited the accompanying Statement of Financial Results of East Buildtech Limited ("the Company"), for the quarter and year ended March 31, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 DATED July 5, 2016.

   This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepaid in accordance with Indian Accounting Standard 34 "Interim Financial Reporting: (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to express and option on the Statement based on our audit of such interim condensed financial statements.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

   An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

B. K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

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Chartered Accountants

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We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

   (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and

   (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, total comprehensive income and other financial information of the Company for the quarter and year ended March 31,2018.

4. The figures for the quarter ended 31st March 2018 and the corresponding quarter ended in the previous year as reported in these financial results are 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 relevant financial year.

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

Place: New Delhi
Date : 29.05.2018

B. K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

Kavita Nanda

PARTNER
Membership Number: 90378

East Buildtech Limited

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EAST BUILDTECH LIMITED

Statement of Audited Financial Results for the Quarter and year ended on 31/03/2018 — Rupees in Lakhs

Sl. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2018 (Audited)	31.12.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
I.	Revenue from operations	8.03	6.24	25.40	112.35	74.36
II.	Othe Income	0.05	0.01	26.18	3.98	26.55
III.	**Total Revenue (I+II)**	**8.08**	**6.25**	**51.58**	**116.33**	**100.91**
IV.	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	3.54	2.63	16.04	17.46	55.29
	(e) Finance costs	0.56	0.16	2.45	5.91	2.87
	(f) Depreciation and amortisation expense	1.01	1.02	1.49	4.06	5.82
	(g) Other expenses	5.69	6.16	17.86	24.44	36.03
	Total expenses	**10.80**	**9.97**	**37.84**	**51.87**	**100.01**
V.	**Profit / (Loss) before exceptional and tax (III-IV)**	**(2.72)**	**(3.72)**	**13.74**	**64.46**	**0.90**
VI.	Exceptional items		-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	(2.72)	(3.72)	13.74	64.46	0.90
VIII.	Tax expense					
	(i) Current Tax	(0.57)	(0.73)	-	9.75	-
	(ii) MAT credit entitlement	0.53	(0.14)	-	(7.96)	-
	(iii) Deferred Tax	(0.42)	(0.10)	8.01	16.72	2.72
	(iv) Tax adjustments for earlier years		0.09		0.09	-
	Total tax expense	(0.46)	(0.88)	8.01	18.60	2.72
IX.	Profit /(Loss) for the period (XI-XIV)	(2.26)	(2.84)	5.73	45.86	(1.82)
X	Other comprehensive income					
I	Items that will not be reclassified to profit or loss					
a)	Remeasurement of Defined Benefit Plan	(0.38)	(0.02)	4.35	(0.43)	0.24
	Tax on above	0.11	-	(0.06)	0.11	(0.06)
	Total other comprehensive income	(0.27)	(0.02)	4.29	(0.32)	0.18
XI.	Total comprehensive income (IX + X)	(2.53)	(2.86)	10.02	45.54	(1.64)
XII.	Earnings Per Equity Share (EPS) (in Rs.)					
	Basic	(0.13)	(0.15)	0.53	2.44	(0.10)
	Diluted	(0.13)	(0.15)	0.53	2.44	(0.10)

B. K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

NOTES :

1 The above statement of financial result was taken on record by the Board of Directors in their meeting held on ..29.05.2018

2 The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, from April 01, 2017 and accordingly, these standalone unaudited financial results (including figures for the quarter and year ended March 31, 2017) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India.

3 The standalone financial results and other financial information for the quarter and year ended March 31, 2017 have not been audited or reviewed by the statutory auditors. However, the management has exercised necessary due diligence to ensure that the standalone unaudited financial results provide a true and fair view of the Company's affairs.

4 STATEMENT OF SEGMENT-WISE REVENUE , RESULTS AND CAPITAL EMPLOYED FOR QUARTER MARCH, 2018.

Rupees in Lakhs

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.2018 (Audited)	31.12.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
1. Segment Revenue					
(a) Segment -A(Real Estate/Constn)	3.30	3.01	5.40	15.94	24.36
(b) Segment -B(Consultancy)	4.78	3.24	20.00	100.35	50.00
(c) Unallocated	-	-	26.18	0.04	26.55
Total	8.08	6.25	51.58	116.33	100.91
Less: i) Interest Segment Revenue	-	-	0.00	-	-
Net Sales/Income from Operation	8.08	6.25	51.58	116.33	100.91
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment					
(a) Segment -A	(1.81)	(1.83)	(1.46)	(4.32)	(1.02)
(b) Segment -B	0.73	(0.35)	5.22	79.84	(10.30)
(c) Unallocated	(1.09)	(1.47)	16.28	(5.24)	14.45
Total	(2.17)	(3.65)	20.04	70.28	3.13
Less : i) Interest	(0.55)	0.16	1.94	(5.91)	(1.99)
ii) Other Un-allocated Expenditure net off	-	-	-	-	-
iii) Un-allocated income	-	-	-	-	-
Total Profit Before Tax	(2.72)	(3.81)	18.10	64.37	1.14
3. Capital Employed (Segment Assets- Segment Liabilities)					
(a) Segment -A	652.76	655.31	600.46	652.76	600.46
(b) Segment -B	8.31	8.29	15.07	8.31	15.07
(c) Unallocated	-	-		-	-
Total	661.07	663.60	615.53	661.07	615.53

5 The above results have been reviewed by Audit Committee and approved by Board of Directors and have been audited by Statutory Auditors of the Company

6 The format for quarterly results as prescribed in SEBI Circular CIR/CFD/CMD/15/2015 dated November 30,2015 has been modified whereever necessory to comply with the requirements of SEBI's circular dated 5th July, 2016 and IND-AS requirements.

7 Figures of the last quarter are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

8 The statutory auditor has issued an unqualified audit report pertaining to financials for year ended 31th March, 2018.

9 Previous quarters figures have been re-grouped and re-arranged wherever necessary.

10 Reconciliation of net profit/(loss) for the quarter and year ended March 31, 2017 under Indian GAAP (Previous GAAP) and Ind AS is as under:

Particulars	Quarter ended 31.03.2017	Year ended 31.03.2017
	(Unaudited)	(Unaudited)
Net profit / (loss) for the quarter as per Previous GAAP	10.02	-1.64
Add / (Less) : Ind AS Adjustments		
Acturial gain/loss on defined benefit obligations recognized in other comprehensive income	4.29	-0.18
Net profit / (loss) as per Ind AS	**14.31**	**(1.82)**
Other Comprehensive Income (OCI) after tax	-4.29	0.18
Net profit / (loss) for the quarter as per Ind AS	**10.02**	**(1.64)**

For East Buildtech Limited

Madhusudan Chokhani
Managing Director
DIN :00307234

B. K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place : New Delhi
Date : 29-05-2018

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EAST BUILDTECH LIMITED
BALANCE SHEET AS AT 31ST MARCH 2018

Particulars	As at 31.03.2018	As at 31.03.2017
	Rs in Lakhs	
ASSETS		
I NON CURRENT ASSETS		
1 Property, Plant and Equipments	8.88	12.95
2 Financial Assets		
Investments	-	-
Other Financial Assets	0.18	0.88
3 Deferred Tax Assets (net)	7.73	24.34
II CURRENT ASSETS		
1 Inventories	666.25	666.25
2 Financial Assets		
Trade receivables	1.43	-
Cash and cash equivalents	2.74	27.51
3 Current Tax Assets	24.02	6.82
4 Other Current Assets	1.61	1.21
	712.84	**739.96**
EQUITY AND LIABILITIES		
I Equity		
1 Equity Share Capital	190.76	190.76
2 Other Equity	470.31	424.77
II NON-CURRENT LIABILITIES		
1 Provisions	0.78	12.98
III CURRENT LIABILITIES		
1 Financial liabilities		
Borrowings	-	49.85
Trade and other payables	1.29	-
Other financial liabilities	19.91	39.37
2 Provisions	14.50	0.41
3 Other current liabilities	5.55	21.82
4 Current Tax Liabilities	9.75	-
	712.84	**739.96**

For East Buildtech Limited

B. K. SHROFF & CO. NEW DELHI CHARTERED ACCOUNTANTS

Madhusudan Chokhani
Managing Director
DIN : 00307234

Place: New Delhi
Date : 29-05-2018

29.2.2 Reconciliation of total comprehensive income for the year ended 31 March 2017 *

Particulars	Refer Note	For the year ended 31st March 2017		
		Previous GAAP	Adjustment	Ind AS
I REVENUE				
Revenue from Operations		74.36	-	74.36
Other Income		26.55	-	26.55
		100.91	-	100.91
II EXPENSES				
Employee Benefits Expense		55.91	(0.62)	55.29
Finance Costs		2.01	0.86	2.87
Depreciation & Amortization Expenses		5.82	-	5.82
Other Expenses		36.03		36.03
TOTAL EXPENSES		99.77	0.24	100.01
III PROFIT BEFORE TAX		1.14	(0.24)	0.90
IV TAX EXPENSE				
Deferred Tax		2.78	0.06	2.72
V PROFIT AFTER TAX		(1.64)	(0.18)	(1.82)
VI OTHER COMPREHENSIVE INCOME				
Items that will not be classified subsequently to profit & loss		-	0.24	0.24
Tax on above			(0.06)	(0.06)
Items that will be classified subsequently to profit & loss		-		-
		-	0.18	0.18
VI TOTAL COMPREHENSIVE INCOME		(1.64)	(0.00)	(1.64)

* For the purpose of above disclosure, figures for the previous GAAP have been reclassified to conform presentation requirements under Ind AS and the requirements laid down in Division II to the Schedule II of the Companies Act 2013.

29.2.3 Reconciliation of Total Equity as at 31 March 2017 and 1 April 2016

Particulars	Rs in lakhs	
	As at 31st March 2017	As at 1st April 2016
Other equity as per previous GAAP	425	426
Ind AS Adjsutments	-	-
Other Equity as per Ind AS	425	426

The Equity Share Capital Component of Total Equity has no change from previous GAAP, hence not considered above.

Footnotes to the reconciliation of equity as at 01/4/2016 and 31st March 2017 and profit or loss for the year ended 31st March, 2017.

A. Defined benefit obligation

Both under Indian GAAP and Ind AS, the Company recognised costs related to its post-employment defined benefit plan on an acturial basis. Under Indian GAAP, the entire cost, including acturial gains and losses, are charged to profit or loses, Under Ind-AS remeasurements (comparising of acturial gains and losses, the effect of the asset ceiling, excluding accounts included in net interest on the net defined benefits liability and the return on plan assets excluding amounts included in net interest on the net defined benefit liability) are recognised immediately in the balance sheet with a corresponding debit or credit to retained earning through OCI.

B. Other comprehensive income

Under Indian GAAP, the group has net presented other comprehensive income (OCI) separately. Hence, it has reconciled Indian GAAP profit or loss to profit or loss as per Ind AS. Further, Indian GAAP profit or loss is reconciled to total comprehensive income as per Ind. AS.

B. K. SHROFF & CO. * CHARTERED ACCOUNTANTS * NEW DELHI

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29th May 2018

To

BSE Ltd.,
Phiroze Jee Jee Bhoy Towers
Dalal Street
Mumbai-400001

Sub: Declaration under Regulation 33 of SEBI (LODR) 2015

This is to declare / inform you that, the statement enclosed herewith does not contain any qualified or modified opinion or expression of Auditors of the company.

Kindly took note and record of the same.

Thanking you,

Yours faithfully,
For East Buildtech Limited

S.K Mandelia
Director
DIN : 07136408

Encl. Financial results