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

10th November, 2020

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

BSE Scrip Code - 507917

Sub: Submission of Un-Audited Financial Results (as per applicable IND-AS) for quarter and half Year ended on 30th September, 2020.

Dear Sir / Ma'am,

Pursuant to Regulation 33 and any other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of Un-Audited Financial Results for the quarter and half year ended on 30th September, 2020 duly approved by the Board of Directors of the Company in their meeting held on 10th November, 2020 commenced at 11:30 A.M. and concluded at 18:40 P.M., along with the limited review report of the Statutory Auditors of the Company.

Kindly record the same and acknowledge the receipt.

Thanking you,

Yours faithfully,

For East Buildtech Limited

EAST BUILDTECH LIMITED New Delhi

Richa Malhotra
[Company Secretary & Compliance Officer]
Email: contact@ebl.co.in

Encl. Financial Results

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*(T&C apply)

B. K. SHROFF & CO.
Chartered Accountants

3/7-B, Asaf Ali Road,
1st Floor, Flat No. 4,
New Delhi - 110002.
Phones : 23271407, 23284825, 23284826
23270362, 42831400
E-mail : bkshroffdelhi@yahoo.com
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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

1. We have reviewed the accompanying statement of unaudited standalone financial results of EAST BUILDTECH LIMITED for the period ended 30th September, 2020 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Emphasis of Matter –

   We draw attention to Note 6 of the accompanying standalone financial results, which describes the management's evaluation of impact of uncertainties related to COVID-19 and its consequential effects on the operations of the Company. Our conclusion is not modified in respect of this matter.

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

B. K. SHROFF & CO.
Chartered Accountants

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1st Floor, Flat No. 4,
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5. 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 Nangia

(KAVITA NANGIA)
PARTNER
Membership Number: 090378

Place: New Delhi
Date: 10th November, 2020
UDIN: **20090378AAAAAQ4312**

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

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EAST BUILDTECH LIMITED

Statement of Un-audited Financial Results for the Quarter and Half Year ended on 30/09/2020

Rupees in Lakhs

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
I.	Revenue from operations	15.46	3.63	3.04	19.09	6.04	20.62
II.	Othe Income	0.02	0.01	-	0.03	-	0.94
III.	**Total Revenue (I+II)**	**15.48**	**3.64**	**3.04**	**19.12**	**6.04**	**21.56**
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	3.27	2.85	3.19	6.12	6.19	13.49
	(e) Finance costs	1.32	1.09	0.70	2.41	1.24	4.17
	(f) Depreciation and amortisation expense	0.05	0.06	0.09	0.11	0.18	0.36
	(g) Other expenses	7.84	5.67	7.03	13.51	12.31	25.69
	Total expenses	**12.48**	**9.67**	**11.01**	**22.15**	**19.92**	**43.71**
V.	**Profit / (Loss) before exceptional and tax (III-IV)**	**3.00**	**(6.03)**	**(7.97)**	**(3.03)**	**(13.88)**	**(22.15)**
VI.	Exceptional items	-	-			-	-
VII.	Profit / (Loss) before tax (V-VI)	**3.00**	**(6.03)**	**(7.97)**	**(3.03)**	**(13.88)**	**(22.15)**
VIII.	Tax expense						
	(i) Current Tax	-	-	-		-	-
	(ii) MAT credit entitlement	-	-	-		-	-
	(iii) Deferred Tax Assets/(Liabilities)	(0.45)	1.55	2.06	1.10	3.60	4.95
	(iv) Tax adjustments for earlier years	1.40	-	-	1.40	-	
	Total tax expense	1.85	1.55	2.06	(0.30)	3.60	4.95
IX.	Profit /(Loss) for the period (XI-XIV)	**1.15**	**(4.48)**	**(5.91)**	**(3.33)**	**(10.28)**	**(17.20)**
X	Other comprehensive income						
	Items that will not be reclassified to profit or loss	0.14	0.14	0.05	0.28	0.10	0.56
	Tax on above	(0.04)	(0.04)	(0.02)	(0.08)	(0.03)	(0.14)
	Items that will be reclassified to profit or loss	-	-	-		-	-
	Total other comprehensive income	0.10	0.10	0.03	0.20	0.07	0.42
XI.	Total comprehensive income (IX + X)	**1.25**	**(4.38)**	**(5.88)**	**(3.13)**	**(10.21)**	**(16.78)**
XII.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	0.06	(0.24)	(0.31)	(0.18)	(0.54)	(0.92)
	Diluted	0.06	(0.24)	(0.31)	(0.18)	(0.54)	(0.92)

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NOTES :

1 Statement of Segmentwise revenue, results and capital employed for quarter ended 30th September, 2020.

Rupees in Lakhs

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
1. Segment Revenue						
(a) Segment -A (Real Estate/Constn)	3.65	3.64	3.04	7.29	6.04	21.49
(b) Segment -B (Consultancy)	11.83	-	-	11.83	-	-
(c) Unallocated	-	-	-	-	-	0.07
Total	15.48	3.64	3.04	19.12	6.04	21.56
Less: i) Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operation	15.48	3.64	3.04	19.12	6.04	21.56
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment						
(a) Segment -A	(2.21)	(0.70)	(0.82)	(2.91)	(1.52)	4.07
(b) Segment -B	7.98	(3.15)	(0.58)	4.83	(7.07)	(15.52)
(c) Unallocated	(1.45)	(1.09)	(5.87)	(2.54)	(4.05)	(6.52)
Total	4.32	(4.94)	(7.27)	(0.62)	(12.64)	(17.97)
Less : i) Interest	1.32	1.09	0.70	2.41	1.24	4.18
ii) Other Un-allocated Expenditure net off	-	-	-	-	-	-
iii) Un-allocated income	-	-	-	-	-	-
Total Profit Before Tax	3.00	(6.03)	(7.97)	(3.03)	(13.88)	(22.15)
3. Capital Employed (Segment Assets- Segment Liabilities)						
(a) Segment -A	663.71	664.52	664.03	663.71	664.03	682.35
(b) Segment -B	(50.42)	(46.46)	(35.07)	(50.42)	(35.07)	(46.15)
(c) Unallocated	19.46	13.44	13.49	19.46	13.49	19.68
Total	632.75	631.50	642.45	632.75	642.45	655.88

2 The above Unaudited financial results have been reviewed by the audit commettee and approved by the Board of Directors in their meeting held on 10th November 2020.

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

4 Previous quarters figures 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.

6 Pursuant to outbreak of coronavirus disease (COVID – 19) worldwide and its declaration as global pandemic, the Government of India declared lockdown on March 24, 2020 which led the temporary suspension of the operations of the company and has impacted the overall business due to major labour problem, transportation of inward and outward material, interstate movement of manpower like NCR. Subsequently the company has carried out its initial assessment of the likely adverse impact on economic environment and financial risk because of COVID – 19.

The company continues to monitor the impact of COVID- 19 on its business including its impact on customers, supply chain etc. due care has exercised in concluding on significant accounting judgment and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results for the Quarter ended 30th September 2020.

The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these financial statements. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business

For East Buildtech Limited

MADHUSUDAN CHOKHANI
MANAGING DIRECTOR
DIN :00307234

Place : New Delhi
Date : 10.11.2020

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Statement of Assets and Liabilities as at 30th September 2020

Particulars	As at 30.09.2020	As at 31.03.2020
	Rupees in Lakhs	
ASSETS		
I NON CURRENT ASSETS		
1 Property, Plant and Equipments	0.89	1.01
2 Financial Assets		
Other Financial Assets	0.18	0.18
3 Deferred Tax Assets (net)	16.60	15.57
II CURRENT ASSETS		
1 Inventories	666.25	666.25
2 Financial Assets		
Trade receivables	-	1.16
Cash and cash equivalents	5.22	6.28
3 Current Tax Assets	13.11	13.49
4 Other Current Assets	3.36	2.21
	705.61	706.15
EQUITY AND LIABILITIES		
I Equity		
1 Equity Share Capital	190.76	190.76
2 Other Equity	441.99	445.12
II NON-CURRENT LIABILITIES		
1 Financial liabilities		
Borrowings	46.75	42.50
2 Provisions	0.03	0.03
III CURRENT LIABILITIES		
1 Financial liabilities		
Trade and other payables		
-Dues of Micro Enterprises and Small Enterprises	0.10	0.10
-Others	0.97	-
Other financial liabilities	6.65	7.14
2 Provisions	15.89	15.83
3 Other current liabilities	2.47	4.67
4 Current Tax Liabilities	-	-
	705.61	706.15

For East Buildtech Limited

Madhusudan Chokhani
Managing Director
DIN : 00307234

Place: New Delhi
Date : 10.11.2020

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CASH FLOW STATEMENT AS AT 30TH SEPTEMBER 2020

(Rs. In lakhs)

Particulars	For the period 01.04.2020 to 30.09.2020	For the period 01.04.2019 to 30.09.2019	For the Year Ended 31.03.2020
Cash Flow From Operating Activities			
Net Profit before exceptional items and tax	(3.04)	(13.89)	(22.15)
AdJustments for:-			
Depreciation	0.11	0.18	0.36
Dividend / Interest Income	-	-	(0.90)
Profit/(Loss) on sale of Shares	-	-	-
Interest paid	2.40	1.23	4.16
Acturial Gain/Loss classified as Other Comprehensive Income	0.28	0.10	0.55
Operating proJit /(loss) beJore working capital changes	**(0.25)**	**(12.38)**	**(17.98)**
Changes in working capital :			
AdJustment For			
Trade and Other receivables	-	(2.66)	0.52
Inventories	-	-	-
Trade Payables & other liabilities	(1.66)	(3.54)	(4.29)
Cash Generated From operations	**(1.91)**	**(18.58)**	**(21.75)**
Direct Tax paid	0.38	(0.60)	(0.25)
Income Tax Expense	(1.40)	-	-
Net Cash Flow From /(used in) operating activities(A)	**(2.93)**	**(19.18)**	**(22.00)**
Cash Flow From Investing Activities			
Purchase/Sale of fixed assets	-	-	-
Sale of Investments	-	-	-
Dividend / Interst received	-	-	0.90
Net Cash Flow From/(used in) Investing Activities(B)	**-**	**-**	**0.90**
Cash flow From Financing Activities			
(Repayment)/Proceeds from current borrowings	-	-	-
(Repayment)/Proceeds from non current borrowings	4.25	19.50	29.50
Interest paid	(2.40)	(1.23)	(4.16)
Net Cash Flow from /(used in) Financing Activities (C)	**1.85**	**18.27**	**25.34**
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	(1.06)	(0.91)	4.24
Cash and cash equivalents at the beginning of the year	6.28	2.04	2.04
Cash and cash equivalents at the end of the year	**5.22**	**1.13**	**6.28**

Notes: Figures in bracket represent cash outflow.

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For East Buildtech Ltd

Madhusudan Chokhani
Managing Director
DIN : 00307234

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