B. K. SHROFF & CO.
Chartered Accountants

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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 quarter ended 30th September 2021and the period from 1st April,2021 to 30th September, 2021 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 Nangia

KAVITA NANGIA
PARTNER
Membership Number: 090378

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

Place: New Delhi
Date: 12.11.2021
UDIN: **21090378AAAABI9886**

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
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E-mail : contact@chokhani.in
CIN : L74999DL1984PLC018610

EAST BUILDTECH LIMITED

Statement of Un-audited Financial Results for the Quarter and Half Year ended on 30/09/2021

Rupees in Lakhs

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
I.	Revenue from operations	5.53	15.46	15.46	20.99	19.09	31.85
II.	Other income	0.02	-	0.02	0.02	0.03	4.69
III.	**Total Revenue (I+II)**	**5.55**	**15.46**	**15.48**	**21.01**	**19.12**	**36.54**
IV.	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1.11	6.54	-	7.65	-	-
	(c) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(d) Employees benefits expense	0.68	0.26	3.27	0.94	6.12	8.47
	(e) Finance costs	1.41	1.29	1.32	2.70	2.41	4.69
	(f) Depreciation and amortisation expense	0.01	0.01	0.05	0.02	0.11	0.15
	(g) Other expenses	7.03	5.72	7.84	12.75	13.51	22.86
	Total expenses	**10.24**	**13.82**	**12.48**	**24.06**	**22.15**	**36.17**
V.	**Profit / (Loss) before exceptional and tax (III-IV)**	**(4.69)**	**1.64**	**3.00**	**(3.05)**	**(3.03)**	**0.37**
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	**(4.69)**	**1.64**	**3.00**	**(3.05)**	**(3.03)**	**0.37**
VIII.	Tax expense						
	(i) Current Tax	(0.30)	(0.30)	-	-	-	0.07
	(ii) MAT credit entitlement	0.30	0.30	-	-	-	(0.07)
	(iii) Deferred Tax Assets/(Liabilities)	(1.22)	0.44	(0.45)	(0.78)	1.10	(0.20)
	(iv) Tax adjustments for earlier years	-	-	1.40	-	1.40	1.40
	Total tax expense	(1.22)	0.44	1.85	(0.78)	(0.30)	1.60
IX.	Profit /(Loss) for the period (XI-XIV)	**(3.47)**	**1.20**	**1.15**	**(2.27)**	**(3.33)**	**(1.23)**
X	Other comprehensive income						
i	Items that will not be reclassified to profit or loss	0.00	0.00	0.14	0.01	0.28	(0.05)
	Tax on above	(0.00)	(0.00)	(0.04)	(0.00)	(0.08)	0.01
ii	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	0.00	0.00	0.10	0.01	0.20	(0.04)
XI.	Total comprehensive income (IX + X)	**(3.47)**	**1.20**	**1.25**	**(2.28)**	**(3.13)**	**(1.27)**
XII.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	(0.18)	0.06	0.06	(0.12)	(0.18)	(0.07)
	Diluted	(0.18)	0.06	0.06	(0.12)	(0.18)	(0.07)

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

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NOTES :

1 Statement of Segmentwise revenue, results and capital employed for quarter ended 30th September, 2021.

Particulars	Rupees in Lakhs					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1. Segment Revenue						
(a) Segment -A (Real Estate/Constn)	3.65	3.63	3.65	7.28	7.29	17.53
(b) Segment -B (Consultancy)	-	-	11.83	-	11.83	19.01
(c) Segments - C (Trading)	1.90	11.83	-	13.73	-	-
(d) Unallocated	-	-	-	-	-	-
Total	5.55	15.46	15.48	21.01	19.12	36.54
Less: i) Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operation	5.55	15.46	15.48	21.01	19.12	36.54
2 Segment Results (Profit (+)/Loss(-) before tax and interest from each segment						
(a) Segment -A	(0.76)	(0.25)	(2.21)	(1.01)	(2.91)	0.82
(b) Segment -B	-	-	7.98	-	4.83	9.20
(c) Segments - C (Trading)	0.05	4.68	-	4.73	-	-
(d) Unallocated	(2.57)	(1.50)	(1.45)	(4.07)	(2.54)	(4.96)
Total	(3.28)	2.93	4.32	(0.35)	(0.62)	5.06
Less : i) Interest	1.41	1.29	1.32	2.70	2.41	4.69
ii) Other Un-allocated Expenditure net off		-	-	-	-	-
iii) Un-allocated income		-	-	-	-	-
Total Profit Before Tax	(4.69)	1.64	3.00	(3.05)	(3.03)	0.37
3. Capital Employed (Segment Assets- Segment Liabilities)						
(a) Segment -A	663.66	662.60	663.71	663.66	663.71	663.22
(b) Segment -B	0.99	0.99	(50.42)	0.99	(50.42)	(52.28)
(c) Segments - C (Trading)	(6.97)	(2.27)	-	(6.97)	-	-
(d) Unallocated	(25.36)	(25.52)	19.46	(25.36)	19.46	23.67
Total	632.32	635.80	632.75	632.32	632.75	634.61

2 The above financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 12/11/2021.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.

6 The outbreak of coronavirus (Covid-19) pandemic globally and in India has caused significant disturbance and slow down of economic activity. Based on management own assessment of impact of outbreak of covid-19 on business operations of the company, the management of the company have concluded that no adjustments are required to be made in the financial statements as it does not impact current financial year. In assessing recoverability of receivables, tangible & intangible assets and other financial, non-financial assets, the company has considered internal & external information including economic forecast available. However, the situation with covid-19 is still evolving. Also, the various preventive measures taken by the government are still in force leading to highly uncertain economic environment. Due to these circumstances, the management's assessment of the impact on subsequent period is highly dependent on situation/ circumstances as they evolve. The company continues to monitor the impact of covid-19 on its business including its impact on revenue, receivables etc.

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

For East Buildtech Limited

MADHUSUDAN CHOKHANI
MANAGING DIRECTOR
DIN :00307234

Place : New Delhi
Date : 12.11.2021

East Buildtech Limited

(Formerly known as Chokhani Business Limited)

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CIN : L74999DL1984PLC018610

Statement of Assets and Liabilities as at 30th September 2021

	Particulars	As at 30.09.2021	As at 31.03.2021
		Rupees in Lakhs	
	ASSETS		
I	**NON CURRENT ASSETS**		
1	Property, Plant and Equipments	0.38	0.39
2	Financial Assets		
	Other Financial Assets	0.18	0.18
3	Deferred Tax Assets (net)	16.16	15.38
II	**CURRENT ASSETS**		
1	Inventories	666.25	666.25
2	Financial Assets		
	Trade receivables	9.59	1.34
	Cash and cash equivalents	11.47	7.81
3	Current Tax Assets	13.24	12.52
4	Other Current Assets	3.21	0.72
		720.48	704.59
	EQUITY AND LIABILITIES		
I	**Equity**		
1	Equity Share Capital	190.76	190.76
2	Other Equity	441.56	443.85
II	**NON-CURRENT LIABILITIES**		
1	Financial liabilities		
	Borrowings	55.50	45.50
2	Provisions	0.02	0.02
III	**CURRENT LIABILITIES**		
1	Financial liabilities		
	Trade and other payables		
	-Dues of Micro Enterprises and Small Enterprises	-	0.11
	-Others	6.08	-
	Other financial liabilities	6.23	6.16
2	Provisions	12.47	12.42
3	Other current liabilities	7.86	5.77
4	Current Tax Liabilities	-	-
		720.48	704.59

For East Buildtech Limited

Madhusudan Chokhani
Managing Director
DIN : 00307234

Place: New Delhi
Date : 12.11.2021

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

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CASH FLOW STATEMENT AS AT 30TH SEPTEMBER 2021

(Rs. In lakhs)

Particulars	For the period 01.04.2021 to 30.09.2021	For the period 01.04.2020 to 30.09.2020	For the Year Ended 31.03.2021
Cash Flow From Operating Activities			
Net Profit before exceptional items and tax	(3.05)	(3.04)	0.37
AdJustments for:-			
Depreciation	0.01	0.11	0.15
Dividend / Interest Income	-	-	(0.11)
Profit/(Loss) on sale of Shares	-	-	(1.68)
Interest paid	2.69	2.40	4.67
Acturial Gain/Loss classified as Other Comprehensive Income	(0.01)	0.28	(0.05)
Operating proJit /(loss) beJore working capital changes	**(0.36)**	**(0.25)**	**3.35**
Changes in working capital :			
AdJustment For			
Trade and Other receivables	(10.74)	-	1.31
Inventories		-	-
Trade Payables & other liabilities	8.18	(1.66)	(3.35)
Cash Generated From operations	**(2.92)**	**(1.91)**	**1.31**
Direct Tax paid	(0.73)	0.38	1.11
Income Tax Expense	-	(1.40)	(1.47)
Net Cash Flow From /(used in) operating activities(A)	**(3.65)**	**(2.93)**	**0.95**
Cash Flow From Investing Activities			
Purchase/Sale of fixed assets	-	-	2.15
Sale of Investments	-	-	-
Dividend / Interst received	-	-	0.10
Net Cash Flow From/(used in) Investing Activities(B)	-	-	**2.25**
Cash flow From Financing Activities			
(Repayment)/Proceeds from current borrowings	-	-	-
(Repayment)/Proceeds from non current borrowings	10.00	4.25	3.00
Interest paid	(2.69)	(2.40)	(4.67)
Net Cash Flow from /(used in) Financing Activities (C)	**7.31**	**1.85**	**(1.67)**
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	3.66	(1.06)	1.53
Cash and cash equivalents at the beginning of the year	7.81	6.28	6.28
Cash and cash equivalents at the end of the year	**11.47**	**5.22**	**7.81**
Notes: Figures in bracket represent cash outflow.			

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Managing Director
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