B.K. SHROFF & CO.

Chartered Accountants

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Auditor's Review Report on Quarterly Financial Results Quarterly & 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 Build-tech Limited for the quarter ended 31st December, 2023 and the period from 1st April, 2023 to 31st December, 2023 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

Place : New Delhi
Date : 13th February, 2024
UDIN: 24090378BKGYEM8153



East Buildtech Limited
(Formerly known as Chokhani Business Limited)

Regd. Office :
'CHOKHANI HOUSE'
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CIN : L74999DL1984PLC018610

EAST BUILDTECH LIMITED

Statement of Unaudited Financial Results for the Quarter & Nine Months Ended 31/12/2023 (Amount in Lacs)(Except EPS)

Sl. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I.	Revenue from operations	13.81	3.63	3.63	21.07	19.05	45.20
II.	Othe Income	0.16	0.08	0.07	0.30	0.28	0.30
III.	**Total Revenue (I+II)**	**13.97**	**3.71**	**3.70**	**21.37**	**19.33**	**45.50**
IV.	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	6.01	6.01
	(c) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(d) Employees benefits expense	1.31	1.00	1.27	3.06	2.16	3.27
	(e) Finance costs	1.72	1.72	1.94	5.15	5.86	7.79
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	6.23	7.57	6.34	18.53	17.75	23.69
	Total expenses	**9.27**	**10.29**	**9.55**	**26.73**	**31.78**	**40.75**
V.	**Profit / (Loss) before exceptional and tax (III-IV)**	**4.70**	**(6.58)**	**(5.85)**	**(5.36)**	**(12.45)**	**4.75**
VI.	Exceptional items	-	-	-			-
VII.	Profit / (Loss) before tax (V-VI)	4.70	(6.58)	(5.85)	(5.36)	(12.45)	4.75
VIII.	Tax expense			-		-	
	(i) Current Tax	-	-	-	-	-	0.74
	(ii) MAT credit entitlement	-	-	-	-	-	(0.74)
	(iii) Deferred Tax Assets/(Liabilities)	(1.22)	1.71	1.49	1.39	3.16	1.31
	(iv) Tax adjustments for earlier years	(0.01)	-	(0.80)	(0.01)	(0.80)	(0.80)
	Total tax expense	(1.22)	1.71	2.30	1.39	3.96	0.51
IX.	Profit /(Loss) for the period (XI-XIV)	**3.48**	**(4.87)**	**(3.55)**	**(3.97)**	**(8.49)**	**4.24**
X	Other comprehensive income						
i	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Tax on above	-	-	-	-	-	-
ii	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
XI.	Total comprehensive income (IX + X)	**3.48**	**(4.87)**	**(3.55)**	**(3.97)**	**(8.49)**	**4.24**
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**
XIII.	Other Equity						**449.81**
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	0.19	(0.26)	(0.19)	(0.21)	(0.45)	0.23
	Diluted	0.19	(0.26)	(0.19)	(0.21)	(0.45)	0.23

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

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NOTES :

1 Statement of Segment wise revenue, results and capital employed for quarter & nine months ended 31/12/2023

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1. Segment Revenue						
(a) Segment -A (Real Estate/Constn)	3.65	3.65	3.63	10.93	10.89	14.52
(b) Segment -B (Consultancy)	10.18	-	-	10.18	-	22.53
(c) Segment-C (Trading)	-	-	-	-	8.16	8.17
(d) Unallocated	0.14	0.06	0.07	0.26	0.27	0.28
Total	**13.97**	**3.71**	**3.70**	**21.37**	**19.33**	**45.50**
Less: i) Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operation	**13.97**	**3.71**	**3.70**	**21.37**	**19.33**	**45.50**
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment						
(a) Segment -A (Real Estate/Constn)	(1.06)	(2.09)	(0.64)	(2.94)	(1.94)	(1.82)
(b) Segment -B (Consultancy)	10.18	-	-	10.18	-	22.53
(c) Segment-C (Trading)	-	-	-	-	1.99	2.00
(d) Unallocated	(2.69)	(2.77)	(3.26)	(7.45)	(6.64)	(10.17)
Total	**6.42**	**(4.86)**	**(3.90)**	**(0.21)**	**(6.59)**	**12.54**
Less : i) Interest	1.72	1.72	1.94	5.15	5.86	7.79
ii) Other Un-allocated Expenditure net off	-	-	-	-	-	-
iii) Un-allocated income	-	-	-	-	-	-
Total Profit Before Tax	**4.70**	**(6.58)**	**(5.85)**	**(5.36)**	**(12.45)**	**4.75**
3. Capital Employed (Segment Assets- Segment Liabilities)						
(a) Segment -A (Real Estate/Constn)	663.53	662.60	663.38	663.53	663.38	665.23
(b) Segment -B (Consultancy)	(0.14)	-	-	(0.14)	-	1.13
(c) Segment-C (Trading)	3.39	3.42	(20.76)	3.39	(20.76)	(8.81)
(d) Unallocated	(30.18)	(32.90)	(14.77)	(30.18)	(14.77)	(16.96)
Total	**636.60**	**633.13**	**627.85**	**636.60**	**627.85**	**640.57**

2 The above financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 13/02/2024.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.

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.

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

For East Buildtech Limited

Madhusudan Chokhani
Managing Director
DIN :00307234

Place : New Delhi
Date : 13/02/2024