B.K. SHROFF & CO.
Chartered Accountants

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Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
EAST BUILDTECH LIMITED

Opinion

We have audited the accompanying standalone quarterly financial results of East Buildtech Limited (the company) for the quarter and year ended 31st March,2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended31st March,2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

These financial results have been prepared on the basis of the standalone annual financial statements.The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate

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accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

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exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing Regulations.

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

Kavita Nangia
(KAVITA NANGIA)
PARTNER
Membership Number: 090378

Place: New Delhi
Date: 28.05.2024
UDIN: 24090378BKGYFA6187

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

East Buildtech Limited
(Formerly known as Chokhani Business Limited)

Regd. Office :
'CHOKHANI HOUSE'
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E-mail : contact@chokhani.in
CIN : L74999DL1984PLC018610

EAST BUILDTECH LIMITED

(Amount in Lacs)(Except EPS)

Statement of Audited Financial Results for the Quarter & Year Ended 31/03/2024

Sl. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
I.	Revenue from operations	13.63	13.81	26.16	34.70	45.20
II.	Othe Income	0.09	0.16	0.01	0.39	0.30
III.	**Total Income (I+II)**	**13.72**	**13.97**	**26.17**	**35.09**	**45.50**
IV.	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	6.01
	(c) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
	(d) Employees benefits expense	0.45	1.31	1.11	3.51	3.27
	(e) Finance costs	1.70	1.72	1.92	6.85	7.79
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other expenses	5.88	6.23	5.94	24.40	23.69
	Total expenses	**8.03**	**9.27**	**8.98**	**34.76**	**40.75**
V.	**Profit / (Loss) before exceptional and tax (III-IV)**	**5.69**	**4.70**	**17.19**	**0.33**	**4.75**
VI.	Exceptional items	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	**5.69**	**4.70**	**17.19**	**0.33**	**4.75**
VIII.	Tax expense					
	(i) Current Tax	0.05	-	0.74	0.05	0.74
	(ii) MAT credit entitlement	(0.05)	-	(0.74)	(0.05)	(0.74)
	(iii) Deferred Tax Assets/(Liabilities)	(1.48)	(1.22)	(4.47)	(0.09)	1.31
	(iv) Tax adjustments for earlier years	0.00	(0.01)	-	(0.01)	(0.80)
	Total tax expense	(1.47)	(1.22)	4.47	(0.09)	0.51
IX.	Profit /(Loss) for the period (VII-VIII)	**4.22**	**3.48**	**12.72**	**0.24**	**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)	**4.22**	**3.48**	**12.72**	**0.24**	**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**
XIII.	Other Equity				**449.81**	**449.81**
XIV.	Earnings Per Equity Share (EPS) (in Rs.)					
	Basic	0.22	0.19	0.68	0.01	0.23
	Diluted	0.22	0.19	0.68	0.01	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 and year ended March, 2024

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1. Segment Revenue					
(a) Segment -A(Real Estate/Constn)	3.63	3.65	3.63	14.56	14.52
(b) Segment -B(Consultancy)	10.00	10.18	22.53	20.18	22.53
(c) Segment-C (Trading)	-	-	0.01	-	8.17
(c) Unallocated	0.09	0.14	0.01	0.35	0.28
Total	13.72	13.97	26.17	35.09	45.50
Less: i) Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operation	13.72	13.97	26.17	35.09	45.50
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment					
(a) Segment -A(Real Estate/Constn)	(0.90)	(1.06)	0.11	(3.64)	(1.82)
(b) Segment -B(Consultancy)	10.00	10.18	22.53	20.18	22.53
(c) Segment-C (Trading)	-	-	0.01	-	2.00
(c) Unallocated	(1.71)	(2.69)	(3.53)	(9.16)	(10.17)
Total	7.39	6.42	19.12	7.18	12.54
Less : i) Interest	1.70	1.72	1.92	6.85	7.79
ii) Other Un-allocated Expenditure net off	-	-	-	-	-
iii) Un-allocated income	-	-	-	-	-
Total Profit Before Tax	5.69	4.70	17.19	0.33	4.75
3. Capital Employed (Segment Assets- Segment Liabilities)					
(a) Segment -A(Real Estate/Constn)	665.19	663.53	665.23	665.19	665.23
(b) Segment -B(Consultancy)	1.51	(0.14)	1.13	1.51	1.13
(c) Segment-C (Trading)	1.49	3.39	(8.81)	1.49	(8.81)
(c) Unallocated	(27.39)	(30.18)	(16.98)	(27.39)	(16.98)
Total	640.81	636.60	640.57	640.81	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 28/05/2024.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.

For East Buildtech Limited

Madhusudan Chokhani
Managing Director
DIN :00307234

B.K. SHROFF & Co. ★ CHARTERED ACCOUNTANTS ★

Place : New Delhi
Date : 28/05/2024

East Buildtech Limited
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CIN : L74999DL1984PLC018610

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024

Particulars	As at 31.03.2024	As at 31.03.2023
	Amount in Lacs	
ASSETS		
I NON CURRENT ASSETS		
1 Property, Plant and Equipments	0.38	0.38
2 Other Non Current Assets	0.18	0.18
3 Deferred Tax Assets (net)	13.18	13.26
Total Non-Current Assets	**13.74**	**13.82**
II CURRENT ASSETS		
1 Inventories	666.25	666.25
2 Financial Assets		
Trade receivables	1.30	8.09
Cash and cash equivalents	9.94	4.49
Bank Balance other than Cash & Cash Equivalent	5.63	5.38
3 Current Tax Assets (Net)	14.87	13.75
4 Other Current Assets	3.65	2.20
Total Current Assets	**701.65**	**700.17**
Total Assets	**715.39**	**713.99**
EQUITY AND LIABILITIES		
I Equity		
1 Equity Share Capital	190.76	190.76
2 Other Equity	450.05	449.81
Total Equity	**640.81**	**640.57**
II NON-CURRENT LIABILITIES		
1 Financial liabilities		
2 Provisions	-	-
Total Non-Current Liabilities	-	-
III CURRENT LIABILITIES		
1 Financial Liabilities		
Borrowings	65.00	65.00
Trade Payables		
(a) Total outstanding dues of Micro and Small Enterprises	-	-
(b) Total outstanding dues of other than Micro and Small Ente	-	-
Other Current Financial Liabilities	6.55	6.21
2 Provisions	-	-
3 Other Current Liabilities	3.03	2.21
Total Current Liabilities	**74.58**	**73.42**
Total Equity and Liabilities	**715.39**	**713.99**

B.K. SHROFF & CO. CHARTERED ACCOUNTANTS

FOR EAST BUILDTECH LTD

Madhusudan Chokhani
Managing Director
DIN : 00307234

Place: New Delhi
Date : 28/05/2024

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

Amount in Lacs

Particulars	For the Year 01.04.2023 to 31.03.2024	For the Year 01.04.2022 to 31.03.2023
Cash Flow From Operating Activities		
Net Profit before exceptional items and tax	0.33	4.75
Adjustments for:-		
Depreciation and amortisation	-	-
Dividend / Interest Income	(0.33)	(0.23)
Profit/(Loss) on sale of Fixed Assets		
Interest paid	6.84	7.76
Acturial Gain/Loss classified as Other Comprehensive Income	-	-
Operating profit /(loss) before working capital changes	**6.84**	**12.28**
Adjustment for (increase)/decrease in operating assets		
Trade and Other receivables	5.35	30.80
Inventories	-	-
Trade Payables & other liabilities	1.16	(23.05)
Cash Generated From operations	**13.35**	**20.04**
Direct Tax paid	(1.12)	0.41
Net income tax(paid)/refunds	(0.01)	0.80
Net Cash Flow From /(used in) operating activities(A)	**12.22**	**21.25**
Cash Flow From Investing Activities		
Purchase/Sale of fixed assets	-	-
Bank Balance other than cash and cash equivalents	(0.25)	(5.38)
Dividend / Interest received	0.33	0.23
Net Cash Flow From/(used in) Investing Activities(B)	**0.08**	**(5.16)**
Cash flow From Financing Activities		
(Repayment)/Proceeds from current borrowings	-	-
(Repayment)/Proceeds from non current borrowings	-	(6.88)
Interest paid	(6.84)	(7.76)
Net Cash Flow from /(used in) Financing Activities (C)	**(6.84)**	**(14.64)**
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	5.45	1.45
Cash and cash equivalents at the beginning of the year	4.49	3.04
Cash and cash equivalents at the end of the year	9.94	4.49
Notes: Figures in bracket represent cash outflow.		

As per Our Report of Even Date Annexed

FOR EAST BUILDTECH LIMITED

B.K. SHROFF & Co. CHARTERED ACCOUNTANTS

Place: New Delhi
Date : 28/05/2024

Madhusudan Chokhani
Managing Director
DIN : 00307234

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