SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

60, 1sr Floor, Pocket H-3,
Sector-18, Rohini, Delhi-110085
Phone : 9871411946
E-mail : sureshkmittalco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members of
EAST BUILDTECH LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **EAST BUILDTECH LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit/loss, changes in equity and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Company deals in real estate business also. Inventory of Commercial space is appearing since a considerable period, due to slow down. Our audit procedures consisted of evaluating whether any change was required to management's position on these uncertainties and the likelihood of recoverability.



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Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the standalone financial statements and our auditor's report thereon. The Board's Report including Annexures to Board's Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Board's report including annexures to Board's Report, If, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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



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aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
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 financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty 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 statements 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 financial statements, including the disclosures, and whether the financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine



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that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

c) The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, during the year, the Company has not paid/provided any remuneration to its directors.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

(a) The Company does not have any pending litigations as on 31st March, 2025.

(b) The Company has made provision as required under the applicable law or accounting standards for material foreseeable losses, if any on long-term contracts including derivative contracts.



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(c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

(d) Omitted.

(e) (i) The management has represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity (ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(ii) The management has represented, that, to the best of their knowledge and belief, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

f) In our opinion and based on the information and explanation provided to us, no dividend has been declared or paid during the year by the company.

g) In our opinion and according to the information and explanation provided to us, the company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility w.e.f 14.09.2024. Further, during the course of our audit after 14.09.2024 we did not come across any instance of the audit trail feature being tampered with & the audit trail has been preserved by the Company as per statutory requirements for record retention.

For SURESH KUMAR MITTAL & CO.
Chartered Accountants
Firm's Registration No:-500063N

Place: New Delhi
Date: 30.05.2025
UDIN: **25521915BMGSQZ6007**



(ANKUR BAGLA)
PARTNER
Membership Number: 521915

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Annexure A referred to in paragraph (1) under the heading of "Report on Other Legal and Regulatory requirements" of our report of even date

(i) (a)(A)	The company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipments.
(i) (a) (B)	The company does not have any intangible assets and hence provisions of clause (i) (a) (B) of the order are not applicable to the company.
(i) (b)	All the property, plant and equipments have been physically verified by the management according to a regular program, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies with respect to book records were noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account.
(i) (c)	The title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
(i) (d)	During the year, the company has not revalued its property, plant and equipments (including right to use assets) or intangible assets or both and hence provisions of clause (i) (d) are not applicable to the company
(i) (e)	According to the information and explanation given to us and the records maintaining by the company no proceedings have been initiated or are pending against the company for holding .any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under
(ii) (a)	Physical verification of inventory (except material in transit or lying with third party) has been conducted by the management at reasonable intervals. In our opinion, the frequency of verification is reasonable. Discrepancies of 10% or more in the aggregate for each class of inventory with respect to book records were not noticed on such verification. Discrepancies noticed have been properly dealt with in the books of account.
(ii) (b)	During any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence provisions of clause (ii) (b) of the order are not applicable to the company.
(iii)	The company has not granted any loans or advances in the nature of loans either repayable on demand or specifying any terms or period of repayment and hence provisions of clause (iii) (a) to (f) of the order are not applicable to the company.
(iv)	In our opinion and according to the information and explanations given to us, no loans, investments, guarantees and security covered under section 185 and 186 of the Companies Act, 2013 has been given by the company, and as such clause (iv) of the order are not applicable to the company.

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(v)	According to the information and explanation given to us, the company has not accepted any deposit or amounts which are deemed to be deposits from the public. Therefore, the provisions of clause (v) of the order are not applicable to the company.
(vi)	The Central Government has not specified maintenance of cost records under sub section (1) of Section 148 of the Companies Act, 2013 in respect of products dealt with by the company. Accordingly clause (vi) of the order are not applicable to the company.
(vii) (a)	The company is generally regular in depositing with the appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of custom, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect thereof were outstanding as at 31st March, 2025 for a period of more than six months from the date they became payable.
(vii) (b)	According to the records of the company, there are no dues referred to in sub clause (a) which have not been deposited on account of any dispute.
(viii)	According to the information and explanations provided to us, there were no transactions which were not recorded in the books of account and have been surrendered or disclosed as income, during the year, in the tax assessments under the Income Tax Act, 1961.
(ix) (a)	In our opinion and according to the information and explanations given to us, the company has taken loans which are repayable on demand, demanded loans have been re-paid during the year.
(ix) (b)	According to the records of the company and information or explanation given to us, the company is not a declared willful defaulter by any bank or financial institution or other lender.
(ix) (c)	According to the records of the company and information and explanation given to us, no term loans received during the year accordingly clause ix (c) is not applicable to the company.
(ix) (d)	According to the records of the company and information and explanation given to us, funds raised on short term basis has not been utilized for long term purposes.
(ix) (e)	According to the records of the company and information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint venture.
(ix) (f)	According to the records of the company and information and explanation given to us the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

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(x) (a)	In our opinion, no moneys have been raised by way of initial public offer or further public offer (including debt instruments) and accordingly clause (xi) (a) of the order is not applicable to the company.
(x) (b)	According to the records of the company and information and explanation given to us, during the year the company has not made any preferential allotment or private placement of shares or fully, partially or optionally convertible debentures.
(xi) (a)	According to the information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the year
(xi) (b)	No report filed under sub-section (12) of section 143 of the Companies Act in form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and upto date of audit.
(xi) (c)	According to the records of the company and information and explanation given to us, no whistle blower complaints have been received by the company during the year.
(xii)	According to the records of the company and information and explanation given to us, the company is not a Nidhi Company hence provisions of clause (xii) of the order are not applicable to the company.
(xiii)	In our opinion and according to the information & explanation given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.
(xiv) (a)	According to the information and explanations given to us, in our opinion the company has an internal audit system commensurate with the size and nature of its business.
(xiv) (b)	We have considered the reports of internal auditors for the period under audit, in determining the nature, timing and extent of our audit procedures. According to information & explanation given to us, during the year.
(xv)	The company has not entered into any non cash transactions with directors or persons connected with him.
(xvi) (a)	The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934. Hence reporting under clause (xvi) a, b, of the order is not applicable.
(xvi) (b)	According to the records of the company & information & explanation given to us, the group has only one CIC.
(xvii)	The company has not incurred cash losses during the financial year under audit and in the immediately preceding financial year.

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(xviii)	During the year there has been no resignation of the statutory auditors of the company and hence provisions of clause (xviii) of the order are not applicable to the company.
(xix)	On the basis of the financial ratio, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditors knowledge of the Board of Directors and management plans we are of the opinion that no material/ material uncertainty exists as on the date of audit report that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
(xx) (a)	According to the records of the company and information and explanations given to us, provision of section 135 of the Companies Act, are not applicable to the company.
(xxi)	There are no subsidiaries accordingly provision of clause (xxi) of the Companies (Auditors' Report) order (CARO) are not applicable to the company.

For SURESH KUMAR MITTAL & CO.,
Chartered Accountants
Firm Reg. No. : 500063N

Place: New Delhi
Date: 30.05.2025
UDIN: **25521915BMGSQZ6007**

(ANKUR BAGLA)
PARTNER
Membership Number: 521915

Suresh Kumar Mittal & Co. ★ Chartered Accountants ★

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Annexure B referred to in paragraph (1) under the heading of "Report on Other Legal and Regulatory to the Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of East Buildtech Limited ("the Company") as of March 31, 2025 in conjunction with our audit of the IND AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my /our audit opinion on the Company's internal financial controls system over financial reporting.



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Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

c) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI".

For SURESH KUMAR MITTAL & CO.
Chartered Accountants
Reg. No. : 500063N

Place: New Delhi
Date: 30.05.2025
UDIN: **25521915BMGSQZ6007**



(ANKUR BAGLA)
PARTNER
Membership Number: 521915

EAST BUILDTECH LIMITED

CIN: L74999DL1984PLC018610

BALANCE SHEET AS AT 31st March'2025

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
		Amount in Lacs	
ASSETS			
I NON CURRENT ASSETS			
1 Property, Plant and Equipments	4	0.38	0.38
2 Other Non Current Assets	5	0.18	0.18
3 Deferred Tax Assets (net)	6	-	13.18
Total Non-Current Assets		**0.56**	**13.74**
II CURRENT ASSETS			
1 Inventories	7	666.25	666.25
2 Financial Assets			
Trade receivables	8	6.52	1.30
Cash and cash equivalents	9 (a)	0.39	9.94
Bank Balance other than Cash & Cash Equivalent	9 (b)	0.43	5.63
3 Current Tax Assets (Net)	10	18.77	14.87
4 Other Current Assets	11	4.72	3.65
Total Current Assets		**697.08**	**701.65**
Total Assets		**697.64**	**715.39**
EQUITY AND LIABILITIES			
I Equity			
1 Equity Share Capital	12	190.76	190.76
2 Other Equity		483.94	450.05
Total Equity		**674.70**	**640.81**
II NON-CURRENT LIABILITIES			
1 Deferred Tax liabilities (net)	6	-	-
Total Non-Current Liabilities		-	-
III CURRENT LIABILITIES			
1 Financial Liabilities			
Borrowings	13	11.00	65.00
Trade Payables			
(a) Total outstanding dues of Micro and Small Enterprises		-	-
(b) Total outstanding dues of other than Micro and Small Enterpri	14	1.29	-
Other Current Financial Liabilities	15	6.44	6.55
2 Other Current Liabilities	16	4.21	3.03
Total Current Liabilities		**22.94**	**74.58**
Total Equity and Liabilities		**697.64**	**715.39**

See Accompanying Notes to the Financial Statements 1 to 3

As per our report of even date annexed
For Suresh Kumar Mittal & Co.
Chartered Accountants
Reg. No. 500063N

Ankur Bagla
Partner
Membership No. 521915
Place: New Delhi
Date : 30.05.2025

Suresh Kumar Mittal & Co. Chartered Accountants

For and on behalf of the Board of Directors of East Buildtech Ltd.

Madhusudan Chokhani
Managing Director
DIN : 00307234

Suresh Kumar Goenka
Director
DIN : 01137986

SANJIV KUMAR TIWARI
Company Secretary & Compliance Officer
And Chief Financial Officer

EAST BUILDTECH LIMITED

CIN : L74999DL1984PLC018610

STATEMENT OF PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31st March 2025

Particulars	Note No.	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
		Amount in Lacs	
I REVENUE			
Revenue from Operations	17	104.15	34.70
Other Income	18	0.15	0.39
		104.31	**35.09**
II EXPENSES			
Employee Benefits Expense	19	12.21	3.51
Finance Costs	20	3.18	6.85
Other Expenses	21	41.85	24.40
TOTAL EXPENSES		**57.24**	**34.76**
III PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEM AND TAX		**47.07**	**0.33**
IV EXCEPTIONAL ITEM		-	-
V PROFIT/(LOSS) AFTER EXCEPTIONAL ITEM AND TAX		**47.07**	**0.33**
VI TAX EXPENSE			
Current Tax		7.40	0.05
Earlier Year Taxes		-	0.01
MAT Credit Entitlement		(7.40)	(0.05)
Deferred Tax		13.18	0.09
VII PROFIT/(LOSS) AFTER TAX		**33.89**	**0.24**
VIII OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to profit & loss		-	-
Income Tax relating to above		-	-
		-	-
IX TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**33.89**	**0.24**
X EARNING PER SHARE			
Basic and Diluted (Rs)	22	1.78	0.01

As per our report of even date annexed
For Suresh Kumar Mittal & Co.
Chartered Accountants
Reg. No. 500063N

Ankur Bagla
Partner

Membership No. 521915
Place: New Delhi
Date : 30.05.2025

Suresh Kumar Mittal & Co. Chartered Accountants

For and on behalf of the Board of Directors of East Buildtech Ltd.

Madhusudan Chokhani
Managing Director
DIN : 00307234

Suresh Kumar Goenka
Director
DIN : 01137986

SANJIV KUMAR TIWARI
Company Secretary & Compliance Officer
And Chief Financial Officer

East Buildtech Limited
CIN L74999DL1984PLC018610
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

Amount in Lacs

Particulars	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Cash Flow From Operating Activities		
Net Profit before exceptional items and tax	47.07	0.33
Adjustments for:-		
Depreciation and amortisation	-	-
Dividend / Interest Income	(0.14)	(0.33)
Profit/(Loss) on sale of Fixed Assets		
Interest paid	3.16	6.84
Acturial Gain/Loss classified as Other Comprehensive Income	-	-
Operating profit /(loss) before working capital changes	**50.08**	**6.84**
Adjustment for (increase)/decrease in operating assets		
Trade and Other receivables	(6.29)	5.35
Inventories	-	-
Trade Payables & other liabilities	2.36	1.16
Cash Generated From operations	**46.15**	**13.35**
Direct Tax paid	(3.89)	(1.12)
Net income tax(paid)/refunds	-	(0.01)
Net Cash Flow From /(used in) operating activities(A)	**42.26**	**12.22**
Cash Flow From Investing Activities		
Purchase/Sale of fixed assets	-	-
Bank Balance other than cash and cash equivalents	5.20	(0.25)
Dividend / Interest received	0.14	0.33
Net Cash Flow From/(used in) Investing Activities(B)	**5.34**	**0.08**
Cash flow From Financing Activities		
(Repayment)/Proceeds from current borrowings	-	-
(Repayment)/Proceeds from non current borrowings	(54.00)	-
Interest paid	(3.16)	(6.84)
Net Cash Flow from /(used in) Financing Activities (C)	**(57.16)**	**(6.84)**
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	(9.56)	5.45
Cash and cash equivalents at the beginning of the year	9.94	4.49
Cash and cash equivalents at the end of the year	**0.39**	**9.94**
Notes: Figures in bracket represent cash outflow.		

As per Our Report of Even Date Annexed

For Suresh Kumar Mittal & Co.
Chartered Accountants
Reg. No. 500063N

Ankur Bagla
Partner
Membership No. 521915
Place: New Delhi
Date : 30.05.2025

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SANJIV KUMAR TIWARI
Company Secretary & Compliance Officer
And Chief Financial Officer

1 Company Overview

East Buildtech Limited is a public limited company incorporated in India and has its registered office in New Delhi, India. The main business of the Company is to acquire land and to erect and construct houses, flats, shops, offices, stores, apartments, buildings etc. and Infrastructure Development.

2 Significant Accounting Policies

2.1 Basis of Preparation of financial statements

Compliance with Ind AS

Ministry of Corporate Affairs notified roadmap to implement Indian Accounting Standards [Ind AS] notified under the companies (Indian Accounting Standard)Rules, 2015 as amended by the Companies(Indian Accounting Standards)(Ammendment) Rules, 2016. As per the said road map, the company is required to apply Ind AS starting from financial year begining on or after 1st April, 2017. Accordingly, the financial statements of the Company have been prepared in accordance with the Ind AS.

The Standalone Financial Statements have been prepared on the historical cost basis except for certain financial instruments measured at fair values at the end of each reporting period, as explained in the accounting policies.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

Reporting Presentation Currency

All amounts in the standalone financial statements and notes thereon have been presented in Indian Rupees (INR) (reporting and primary functional currency of the company) and rounded off to the nearest lakh with two decimals, unless otherwise stated.

2.2 Classification of Assets and Liabilities

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Ind-AS 1 notified under the Companies (Indian Accounting Standards) Rules,2015. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, twelve months has been considered by the Company for the purpose of current/ non-current classification of assets and liabilities. However certain liabilities such as trade payables and some accruals for employee and other operating costs are part of the working capital used in the Company's normal operating cycle, accordingly classified as current liabilities even if they are due to be settled more than twelve months after the reporting period.

2.3 Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the period in which the costs are incurred. Major shut-down and overhaul expenditure is capitalised as the activities undertaken improves the economic benefits expected to arise from the asset.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in Statement of Profit and Loss.

Suresh Kumar Mittal & Co. Chartered Accountants

Depreciation on the property, plant and equipment is provided over the useful life of assets as specified in schedule II to the Companies Act, 2013.

Property, plant and equipments which are, acquired /capitalised/ disposed off during the year is provided on pro-rata basis with reference to the date of addition/capitalization/ disposal. Individual assets costing less than Rs.5,000/- are fully depreciated in the year of purchase. Lease hold land is amortized over the period of lease.

Transition to Ind AS

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

2.4 Revenue Recognition

Rvenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Rendering of services

Revenue from sale of services is recognised as per terms of the contract with customers when the outcome of the transactions involving rendering of services can be estimated reliably.

Interest income from deposits and others is recognized on accrual basis. Dividend income is recognized when the right to receive the dividend is unconditionally established. Profit/loss on sale/redemption of investments is recognized on the date of transaction of sale/redemption and is computed with reference to the original cost of the investment sold.

Insurance claims are recognized in the books only after certainity of its realization.

2.5 Leases

Finance leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item, are capitalised at the commencement of the lease at the fair value of the leased property or if lower at the present value of the minimum lease payments. Lease opayments are apportioned between finance charges and a reduction in the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain owenership by the end of the lease term, the asset is depreciated over shorter of the estimated useful life of the asset and the lease term.

Assets acquired on lease where a significant portion of the risks and rewards of ownership are retained by lessor are classified as operating leases. Lease rentals are charges to the statement of profit and loss on straight line basis.

2.6 Borrowing Costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Transaction cost in respect of long-term borrowings are amortised over the tenure of respective loans using effective interest method. All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.



2.7 Employee Benefits

(i) Short Term Employee Benefits

All employee benefits payable within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages etc. and the expected cost of bonus, exgratia, incentives are recognized in the period during which the employee renders the related service.

(ii) Post-Employment Benefits

(a) Defined Contribution Plans

State Government Provident Fund Scheme is a defined contribution plan. The contribution paid/payable under the scheme is recognized in the profit & loss account during the period during which the employee renders the related service.

(b) Defined Benefit Plans

The present value of obligation under defined benefit plan is determined based on actuarial valuation under the projected unit credit method which recognizes each period of service as giving rise to additional unit of employees benefits entitlement and measures each unit separately to build up the final obligation.

(c) Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Past service cost is recognised in the statement of profit and loss in the period of plan amendment.

Net Interest is calculated by applying the discount rate to the net defined benefit liability or asset.

The Company recognizes the following changes in the net defined benefit obligation under employee benefit expenses in the statement of profit and loss.

- Service costs comprising current Service costs, past Service costs, gain and losses on curtailments and non-routine settlements

-Net interest expense or income

Long term employee benefit

Compensated absenses which are not expected to occur whithin twelve months after the end of the period in which the employee renders the related services are recognised as a liability at the present value of the defined benefit obligation at the balance sheet date.

Termination benefits

Termination benefits are recognised as anexpenses in the period in which they are incurred.

2.8 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

Current tax is the amount of tax payable based on the taxable profit for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws in the countries where the Company operates and generates taxable income.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.



Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax asset against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Current and deferred tax for the period

Current and deferred tax are recognised in profit or loss, except when they are relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

2.9 Impairment of Property, plant and equipment and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Any reversal of the previously recognised impairment loss is limited to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

2.10 Inventories

Inventories are valued at the lower of cost determined on FIFO basis and net realisable value. Costs incurred in bringing each product to its present location and condition is accounted for as follows:-

a) Raw material, packing material, construction material, stores & spares:
Cost includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.



b) Finished goods and work in progress:
Cost includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

c) Traded goods:
Cost includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

d) Wastage and rejections are valued at estimated realisable values.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.11 Provisions.

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Provisions in the nature of long term are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

2.12 Investment in subsidiaries, associates and joint ventures

Investment in subsidiaries, associates and joint ventures are shown at cost. On disposal of investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Profit and Loss.

2.13 Borrowings.

Borrowings are recognized initially at fair value, less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortized cost with any difference between cost and redemption value being recognized in the statement of profit or loss over the period of the borrowings using the effective interest method.

2.14 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand, short-term deposits and highly liquid investments with an original maturity of three months or less which are readily convertible in cash and subject to insignificant risk of change in value.

2.15 Earnings Per Share

Earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

2.16 Contingent Liability and Contingent Assets

A contingent liability is a possible obligation that arises from a past event, with the resolution of the contingency dependent on uncertain future events, or a present obligation where no outflow is probable. Major contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of economic resources is remote. Contingent assets are not recognized in the financial statements but disclosed, where an inflow of economic benefit is probable.

2.17 Trade Receivables

Trade receivables are amounts due from customers for goods sold in the ordinary course of business. If collection is expected to be collected within a period of 12 months or less from the reporting date, they are classified as current assets otherwise as non-current assets.



2.18 Investments and other financial assets

Financial assets are initially measured on trade date at fair value, plus transaction costs. All recognised financial assets are subsequently measured in their entirety at either amortized cost or at fair value.

(a) Classification

The Investments and other financial assets has been classified as per Company's business model for managing the financial assets and the contractual terms of the cash flows.

(b) Measurement

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

b.1 Debt Instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company's classifies its debt instruments:

Amortised Cost:

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through other comprehensive income (FVOCI):

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss:

Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises.

b.2 Equity Instruments

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

(c) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.



(d) Derecognition of financial assets

A financial asset is derecognised only when
- The Company has transferred the rights to receive cash flows from the financial asset or
- retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

(e) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the Financial Statements when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(f) Income recognition

Interest Income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

3 Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

3.1 Property, Plant and Equipments

Property, Plant and Equipments represent a significant proportion of the asset base of the company. The management of the Company makes assumptions about the estimated useful lives, depreciation methods or residual values of items of property, plant and equipment, based on past experience and information currently available. In addition, the management assesses annually whether any indications of impairment of intangible assets and tangible assets. The management of the Company believe that on balance sheet date no impairment indications were existing.

3.2 Trade Receivables

Furthermore, the management believe that the net carrying amount of trade receivables is recoverable based on their past experience in the market and their assessment of the credit worthiness of debtors at balance sheet date. Such estimates are inherently imprecise and there may be additional information about one or more debtors that the management are not aware of, which could significantly affect their estimations.

3.3 Defined Benefit Plans

The provisions for defined benefit plans have been calculated by a actuarial expert. The basic assumptions are related to the mortality, discount rate and expected developments with regards to the salaries. The discount rate have been determined by reference to market yields at the end of the reporting period based on the expected duration of the obligation. The future salary increases have been estimated by using the expected inflation plus an additional mark-up based on historical experience and management expectations.

3.4 Taxes



Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits.

3.5 Provisions and liabilities

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change. The amounts are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

3.6 Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystalising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.



4 PROPERTY, PLANT AND EQUIPMENTS

Amount in Lacs

Particulars	Furniture & Fixtures	Vehicle	Office equipment	Total
Gross Carrying Value as on 01.04.2023	1.04	-	7.79	8.83
Addition	-	-	-	-
Deletions	-		-	-
Gross Carrying Value as on 31.03.2024	**1.04**	**-**	**7.79**	**8.83**
Accumulated Depreciation as on 01.04.2023	0.99		7.45	8.45
Depreciation for the period	-		-	
Deductions/Adjsutments	-		-	
Accumulated Depreciation as on 31.03.2024	**0.99**	**-**	**7.45**	**8.45**
Carrying Value as on 31.03.2024	**0.04**	**-**	**0.34**	**0.38**
Gross Carrying Value as on 01.04.2024	1.04	-	7.79	8.83
Addition	-	-	-	-
Deletions	-	-	-	-
Gross Carrying Value as on 31.03.2025	**1.04**	**-**	**7.79**	**8.83**
Accumulated Depreciation as on 01.04.2024	0.99	-	7.45	8.45
Depreciation for the period	-		-	-
Deductions/Adjsutments	-		-	-
Accumulated Depreciation as on 31.03.2025	**0.99**	**-**	**7.45**	**8.45**
Carrying Value as on 31.03.2025	**0.04**	**-**	**0.34**	**0.38**



5 OTHER NON CURRENT ASSETS

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
(Unsecured-considered good)		
Security Deposits	0.18	0.18
Total	0.18	0.18

6 DEFERRED TAX ASSETS/(LIABILITIES)

Particulars		Amount in Lacs		
		As at 31.03.2025	Tax effect for the Year	As at 31.03.2024
Deferred Tax Assets				
Property, Plant and Equipments				
Others				
(i) Gratuity		(0.00)	(0.01)	0.01
(ii) Leave Salary		-	-	-
(iii) Expected Credit Loss		-	-	-
(iv)Unabsorbed losses carried forward		0.00	0.00	-
		-	(13.17)	13.17
Deferred Tax Liability	A	0.00	(13.17)	13.18
	B	-	-	-
Net Deferred Tax Assets/(Liability)	A+B	0.00	(13.17)	13.18

7 INVENTORIES (As taken, valued and certified by the management)

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
Finished goods- Commercial Space (Valued at Cost or Net realisation value which ever is less)	666.25	666.25
Total	666.25	666.25

8 TRADE RECEIVABLES

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
Considered good-Secured	-	-
Considered good-Unsecured	6.53	1.31
Less : Allowance for doubtful trade receivables	-	-
Which have significant increase in Credit Risk	-	-
Credit Impaired	-	-
Less: Allowance for Credit Loss	(0.02)	(0.01)
Total	6.52	1.30

Certain debit balances of sundry debtors are subject to confirmation and reconciliation.Difference , if any, shall be accounted for on such reconciliation.

The Company follows 'simplified approach' for recognition of expected credit loss allowance on trade receivable.Under the simplifies approach, the Company does not track changes in credit risk.Rather, it recognizes expected credit loss allowance based on lifetime ECLs at each reporting date, right from initial recognition.

Credit risk is managed through credit approvals, establishing credit limits , continuous monitoring of creditworthiness of customers to which the company grants credit terms in the normal course of business.The Company also assesses the financial reliability of customers taking into account the financial condition, current economic trends and historical bad debts and ageing of accounts receivable.

Suresh Kumar Mittal & Co. Chartered Accountants

EAST BUILDTECH LIMITED

Trade Receivables ageing schedule as at 31st March'2025

Particulars	Outstanding for following periods from due date of Payment						
	Not Due	Less than 6months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade Receivables - considered good	-	6.53	-	-	-	-	6.53
(ii) Undisputed trade Receivables - considered doubtful	-	-	-	-	-	-	-
(i) Disputed trade Receivables - considered good	-	-	-	-	-	-	-
(ii) Disputed trade Receivables - considered doubtful	-	-	-	-	-	-	-
	-	6.53	-	-	-	-	6.53
Less: Allowance for doubtful trade receivables	-	-	-	-	-	-	(0.02)
Total :-	-	6.53	-	-	-	-	6.52

Trade Receivables ageing schedule as at 31st March 2024

Particulars	Outstanding for following periods from due date of Payment						
	Not Due	Less than 6months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade Receivables - considered good	-	1.31	-	-	-	-	1.31
(ii) Undisputed trade Receivables - considered doubtful	-	-	-	-	-	-	-
(i) Disputed trade Receivables -	-	-	-	-	-	-	-
(ii) Disputed trade Receivables - considered doubtful	-	-	-	-	-	-	-
	-	1.31	-	-	-	-	1.31
Less: Allowance for doubtful trade receivables	-	-	-	-	-	-	(0.01)
Total :-	-	1.31	-	-	-	-	1.30

9 (a) CASH & CASH EQUIVALENTS

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
a Cash in hand includes Imprest Amount	0.23	0.08
b Balances with banks Current Account	0.16	9.86
Total	0.39	9.94

9 (b) BANK BALANCE OTHER THAN CASH & CASH EQUIVALENTS

Particulars	Amount in Rupees	
	As at 31.03.2025	As at 31.03.2024
Fixed Deposits	-	5.23
FDR against BG*	0.43	0.41
Total	0.43	5.63

* Marked as lien with Indian Bank

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10 CURRENT TAX ASSETS

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
Advance Income Tax (including TDS Receivable)	6.80	2.96
Less: Provision for Current Tax	(7.40)	(0.05)
MAT Credit Entitlement	19.37	11.96
Total	18.77	14.87

11 OTHER CURRENT ASSETS

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
Prepaid Expenses	0.32	0.32
Advances to Others	1.56	3.08
GST Receivable	2.82	0.22
Interest Accrued on FD but not due	0.02	0.03
Total	4.72	3.65

12 EQUITY SHARE CAPITAL

Particulars	No. of Shares		Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
a) Authorized				
Equity Shares of Rs. 10 each				
At the beginning of the period	45,00,000.00	45,00,000.00	450.00	450.00
Add: Additions during the period	-	-	-	-
Less: Transfer	-	-	-	-
At the end of the period	45,00,000.00	45,00,000.00	450.00	450.00
b) Issued				
Equity Shares of Rs. 10 each				
At the beginning of the period	19,38,400.00	19,38,400.00	193.84	193.84
Add: Additions during the period	-	-	-	-
At the end of the period	**19,38,400.00**	**19,38,400.00**	**193.84**	**193.84**
c) Subscribed and Paid up				
Equity Shares of Rs. 10 each				
At the beginning of the period	18,76,800.00	18,76,800.00	187.68	187.68
Add: Additions during the period	-	-	-	-
	18,76,800.00	**18,76,800.00**	**187.68**	**187.68**
d) Subscribed but not fully Paid up				
Equity Shares of Rs. 10 each	61,600.00	61,600.00	6.16	6.16
Forfeited Equity Shares				
At the beginning of the p	61,600.00	61,600.00	3.08	3.08
Add: Additions during the period	-	-	-	-
	61,600.00	**61,600.00**	**3.08**	**3.08**
Total	**19,38,400.00**	**19,38,400.00**	**190.76**	**190.76**

a) Details of Equity Shares/Preference Shares in the company held by each shareholder holding more than 5% of shares is as under:

Name of the Shareholder	As at 31.03.2025		As at 31.03.2024	
	No of Shares	Percentage	No of Shares	Percentage
Equity Shares				
Udyogika Pvt Ltd	3,65,800.00	19.49	3,65,800.00	19.49
Samridhi Chokhani U/G Madhusudan Chokhani	1,48,504.00	7.91	1,48,504.00	7.91
Anita Chokhani	1,76,300.00	9.39	1,76,300.00	9.39
Okhla Steel Industries Pvt. Ltd.	3,64,900.00	19.44	3,64,900.00	19.44

b) The Company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash nor has allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.

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Detail of Shares held by promoters at the end of the year

Disclosure of shareholding of promoters as at 31.03.2025 is as follows:

S. No		As at March 31,2025		As at March 31,2024		% change during the year
	Promoter name	No. Of shares	% of total shares	No. Of shares	% of total shares	
1	Anita Chokhani	1,76,300.00	9.39%	1,76,300.00	9.39%	0.00%

Detail of Shares held by promoters at the end of the year

Disclosure of shareholding of promoters as at March 31,2024 is as follows:

S. No		As at March 31,2024		As at March 31,2023		% change during the year
	Promoter name	No. Of shares	% of total shares	No. Of shares	% of total shares	
1	Anita Chokhani	1,76,300.00	9.39%	1,76,300.00	9.39%	0.00%

Note:-Apart from above there are certain shareholders covered under promoter Group category under SEBI(ICDR) regulation.

11 BORROWINGS

Particulars	Amount in Lacs	
Loan from Related Party	As at 31.03.2025	As at 31.03.2024
Unsecured		
Corporates	11.00	65.00
Total	**11.00**	**65.00**

14 Trade Payables

Particulars	As at 31.03.2025	As at 31.03.2024
Dues to Micro Small & Medium Enterprises	-	
Dues to others	1.29	-
Total	1.29	-

Trade Payables Ageing Schedule as at 31st March' 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-
Others	-	1.29	-	-	-	1.29
Disputed dues-MSME	-	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-	-
Total	-	1.29	-	-	-	1.29

Trade Payables Ageing Schedule as at 31st March 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-
Others	-	-	-	-	-	-
Disputed dues-MSME	-	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

The information regarding Micro, Small and Medium Enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006, to the extent such parties have been identified on the basis of information available with the Company, is given below:

Particulars	Amount (Rs. lacs)	
	As at 31.03.2025	As at 31.03.2024
Principal amount due outstanding as at end of year	-	-
Interest due on above and unpaid as at end of year	-	-
Interest paid to the supplier	-	-
Payments made to the supplier beyond the appointed day during the period	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid as at end of period	-	-

15 OTHER CURRENT FINANCIAL LIABILITIES

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
GST & Withholding taxes	0.44	0.55
Security Deposit (Rent)	6.00	6.00
Total	6.44	6.55

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16 OTHER CURRENT LIABILITIES

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
Interest payable *	0.34	1.53
Others	3.87	1.50
Total	4.21	3.03

* Interest payable includes Rs. 0.34 lacs to related party (Rs.1.53 lacs- as on 31.03.2024)

There are no amounts due and outstanding to be credited to Investor Education and Protection Fund.

17 REVENUE FROM OPERATIONS

Particulars	Amount in Lacs	
	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Sale of services	89.63	20.18
Rent received	14.52	14.52
Net Sales	104.15	34.70

18 OTHER INCOME

Particulars	Amount in Lacs	
	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Interest Income	0.14	0.33
Liabilities No Longer Required	-	0.03
Others	0.01	0.04
Total	0.15	0.39

19 EMPLOYEE BENEFITS EXPENSE

Particulars	Amount in Lacs	
	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Salaries and Wages	12.19	3.49
Contribution to Provident fund	0.01	0.01
Staff Welfare Expenses	0.01	0.01
Total	12.21	3.51

There is no employee who is entitled for gratuity during the year. As per gratuity Act-1972, Employee are entitled for gratuity after completion of 5 year of services.

20 FINANCE COSTS

Particulars	Amount in Lacs	
	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Interest Expenses	3.16	6.84
Bank Charges	0.02	0.01
Total	3.18	6.85

21 OTHER EXPENSES

Particulars	Amount in Lacs	
	For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Travelling & Conveyance	0.33	-
Legal & Professional Charges	18.69	4.11
Staff Recruitment Exp	0.66	0.20
Webhosting Charges	0.17	0.17
Lease Rent	0.44	0.44
Society Expenses	13.30	13.30
Secretarial Expenses	5.62	5.24
Misc Expenses	1.90	0.22
Provision for Expected Credit Loss	0.01	-
Payment to Auditors(Refer details below*)	0.73	0.73
Total	41.85	24.40

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*Details of Auditor Remuneration:

Particulars	Amount in Lacs	
	As at 31.03.2025	As at 31.03.2024
Audit Fees (Statutory)	0.54	0.54
Certification	0.19	0.19
Total	0.73	0.73

22 EARNING PER SHARE (EPS)

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the year. Diluted earnings per share are computed using the weighted average number of equity and dilutive potential equity shares outstanding during the year :-

Particulars		Amount	
		For the Year 01.04.2024 to 31.03.2025	For the Year 01.04.2023 to 31.03.2024
Basic / Dilutive			
Profit after tax as per profit & loss account (Rs in lacs)	(a)	33.89	0.24
No. of equity shares			
Weighted Average number of equity shares outstanding	(b)	19,07,600 19,07,600	19,07,600 19,07,600
Basic and diluted earnings per share (In Rs.	(a/b)	1.78	0.01

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(Rs.in Lacs)

23 Contingent Liabilities and Commitments	31.03.2025	31.03.2024
Bank Guarantees issued by bankers	0.43	0.41

24 In the opinion of the Management the aggregate values of current assets, loans and advances on realisation in ordinary course of business will not be less than the amount at which they are stated in the balance sheet.

25 Related parties disclosures as required by IND-AS 24 "Related parties disclosures" are given below:-

i) Key Management Personnel and their relatives

Mr. Madhusudhan Chokhani – Managing Director (M.D.)
Mr. Suresh Goenka - Director

Mr.Chetan Goel- Company Secretary & CFO — Date of Joining- 29/01/2024, Date of Resignation-24/05/2024

Ms.Arpil Sharma-Company Secretary & CFO — Date of Joining- 28/05/2024, Date of Resignation-09/11/2024

Mr.Sanjiv Kumar Tiwari-Company Secretary & CFO — Date of Joining- 28/01/2025

ii) Enterprises over which key management personnel/relatives have significant influence

Sugan TMT Industries Pvt. Ltd.
Udyogika Pvt. Ltd.
Okhla Steel Industries Pvt. Ltd.
JCO Gas Pipe Limited
Kesri Investments Pvt Ltd

	Current Year			Previous Year		
	Key Management Personnel	Relatives of KMP	Others	Key Management Personnel	Relatives of KMP	Others
Salaries & Allowances	12.20	-	-	3.10	-	-
Sale of services	-	-	-	-	-	23.81
Loan received	-	-	26.00	-	-	-
Loan Repayment	-	-	80.00	-	-	-
Interest on loan	-	-	3.16	-	-	6.84
Outstanding balance at the year end						
Loan	-	-	11.00	-		65.00
Interest payable	-	-	0.34	-	-	1.53
Salary payable	1.15	-	-	0.40	-	-

Note: Related party relationship is as identified by the company and relied upon by the auditors

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26. Statement of Segment-wise Revenue, Result and Capital Employed for year ended March 31, 2025

Particulars	Current Year 31-03-2025	Previous Year 31-03-2024
1. Segment		
(a) Segment -A (Real Estate/Constn)	14.52	14.52
(b) Segment -B	89.63	20.18
(b) Segment -C (Trading)	-	-
(c) Unallocated	-	-
Total	**104.15**	**34.70**
Less: Inter Segment Revenue	-	-
Net Sales/Income from Operation	**104.15**	**34.70**
2. Segment Results (Profit (+)/Loss(-) before tax and interest from		
(a) Segment -A	(2.46)	(3.84)
(b) Segment -B	74.08	20.18
(c) Segment -C	(1.66)	-
(d) Unallocated	(19.70)	(9.16)
Total	**50.26**	**7.18**
Less: i) Interest	3.18	6.85
ii) Other Un-allocated Expenditure net off	-	-
ii) Segment-C (Trading)	-	-
iii) Un-allocated	-	-
Total Profit Before Tax	**47.08**	**0.33**
3. Capital		
(Segment Assets- Segment Liabilities)		
(a) Segment -A	668.29	665.19
(b) Segment -B	4.95	1.51
(c) Segment -C	-	1.49
(d) Unallocated	1.46	(27.39)
Total	**674.70**	**640.81**

27 Financial Risk Management

The company's activities expose it to a variety of financial risks: currency risk, interest rate risk credit risk and liquidity risk. The company's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the company's financial performance.

Interest rate risk

The company has borrowed from directors and Corporate having fixed rate of interest and therefore less prone to interest risk rate. There is no borrowing from Bank / Financial Institutions.

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Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from customers.

Trade and other receivables

Credit risk is managed through credit approvals, establishing credit limits, continuous monitoring of creditworthiness of customers to which the company grants credit terms in the normal course of business. The Company also assesses the financial reliability of customers taking into account the financial condition, current economic trends and historical bad debts and ageing of accounts receivables.

Cash & cash equivalents

With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company s risk exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. Since the counter party involved is a bank, Company considers the risks of non-performance by the counterparty as non-material.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due. The Company's finance department is responsible for fund management. In addition, processes and policies related to such risks are overseen by senior management.



EAST BUILDTECH LIMITED

28. Ratios

S.No.	Particulars	Numerator	Denominator	Current Year	Previous Year	% Variance	Reason for Variance
1	Current Ratio (in times)	Total Current Assets	Total Current Liabilities	30.39	9.41	222.99%	Refer Note-1
2	Debt Equity Ratio (in times)	Total Debts	Total Equity	0.02	0.10	83.93%	Refer Note-1
3	Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes + Depreciation + Interest	Debt service = Interest + Principal repayments	0.65	1.04	-37.68%	Refer Note-1
4	Return on Equity Ratio (in %)	Profit after tax	Average total equity	1.29	0.04	3125.00%	Refer Note-4
5	Inventory Turnover Ratio (in times)	Cost of goods sold or sales	Average Inventory	Inventory Turnover ratio has not been furnished as there is no sale in real estate inventory appearing in balance Sheet			
6	Trade Receivable Turnover Ratio (in times)	Revenue from operations	Average Trade Receivables	26.66	7.47	256.84%	Refer Note-2
7	Trade Payable Turnover Ratio (in times)	Cost of Goods and other expenses	Average Trade Payables	65.08	-	NA	Refer Note-3
8	Net Capital Turnover Ratio (in times)	Revenue from operations	Working capital	0.15	0.06	157.49%	Refer Note-2
9	Net Profit Ratio (in %)	Profit for the year	Revenue from operations	32.55	0.68	4687%	Refer Note-4
10	Return on Capital Employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	7.45%	1.12%	564.92%	Refer Note-4
11	Return on Investment (in %)	Income generated from investments	Time weighted average investments	Not applicable.			

Notes:- Reason for Variances

Note:-1. Due to decrease in Borrowings
Note:-2. Due to increase in Turnover
Note:-3. Due to increase in Trade Payable in current year
Note:-4. Due to increase in turnover and profitability in current year

Suresh Kumar Mittal & Co. Chartered Accountants

29 Additional Regulatory Information

i) Title Deeds of all Immovable properties are held in the name of the company

ii) The company does not have any investment property.

iii) During the year the company has not revalued its property,plant and Equipment (including right -of-Use Assets)

iv) During the year the company has not revalued its intangible assets

v) During the year the company has not granted any Loan or advance in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person that are:

a. repayable on demand : or

b. without specifying any terms or period of repayment.

vi) There is no CWIP in the Company

vii) The company does not have Intangible assets under development

viii) No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ix) The company has not borrow from banks or financial institution on the basis of security of current assets and quarterly returns or statement of current assets filed by the company with banks or financial institutions are in agreement with books of accounts.

x) The company is not declared wilful defaulter by any bank or financial Institution or other lender.

xi) The company has not entered into any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

xii) No charges or satisfaction yet to be registered with ROC beyond the statutory period.

xiii) Ratio sheet has been separately enclosed

xiv) The company has complied with the number of layers prescribed under clause (87) of section 2 of the act read with companies (Restriction on number of layers) rule 2017.

xv) During the year any Scheme of Arrangements has not been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

xvi) Utilisation of Borrowed funds and share premium:-

A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

xvii) CSR provision is not applicable on the Company

xviii) Company does not have any undisclosed income in the current year and also in the previous year.

xix) The company has not traded or invested in Crypto Currency or Virtual currency during the year.

Note 1 to 29 form an integral part of accounts.

Signed for identification

For Suresh Kumar Mittal & Co.
Chartered Accountants
Reg No. 500063N

Ankur Bagla
Partner
Membership No:-521915
Place :- New Delhi
Date:- 30.05.2025

Suresh Kumar Mittal & Co. Chartered Accountants

For and on behalf of the Board of Director of East Buildtech Limited

Madhusudan Chokhani
Managing Director
Din:-00307234

Suresh Kumar Goenka
Director
Din:-01137906

SANJIV KUMAR TIWARI
Company Secretary & Compliance Officer
And Chief Financial Officer