Annexure-A

SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

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

Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
East Buildtech Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of East Buildtech Limited for the quarter ended 30th September 2024 and the period from 1st April, 2024 to 30th September, 2024 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

SURESH KUMAR MITTAL & CO. CHARTERED ACCOUNTANTS

Rashi Goswami

RASHI GOSWAMI
PARTNER
Membership Number: 522561

Place : New Delhi
Date : 08.11.2024
UDIN: 24522561BKHLBR5944

East Buildtech Limited

(Formerly known as Chokhani Business Limited)

Regd. Office :
'CHOKHANI HOUSE'
D-3/2 Okhla Industrial Area, Phase-II,
New Delhi -110020 (INDIA)
Tel. : +91-11-26389150, 26384122
Fax. : +91-11-41615273
E-mail : contact@chokhani.in
CIN : L74999DL1984PLC018610

Unaudited Statement of Assets & Liabilities as at 30th September'2024

	Particulars	As at 30.09.2024	As at 31.03.2024
		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)	1.23	13.18
	Total Non-Current Assets	**1.79**	**13.74**
II	**CURRENT ASSETS**		
1	Inventories	666.25	666.25
2	Financial Assets	-	-
	Trade receivables	9.14	1.30
	Cash and cash equivalents	14.82	9.94
	Bank Balance other than Cash & Cash Equivalent	0.43	5.63
3	Current Tax Assets (Net)	20.74	14.87
4	Other Current Assets	6.39	3.65
	Total Current Assets	**717.78**	**701.65**
	Total Assets	**719.57**	**715.39**
	EQUITY AND LIABILITIES		
I	**Equity**		
1	Equity Share Capital	190.76	190.76
2	Other Equity	510.69	450.05
	Total Equity	**701.45**	**640.81**
II	**NON-CURRENT LIABILITIES**		
1	Financial liabilities	-	-
2	Provisions	-	-
	Total Non-Current Liabilities	-	-
III	**CURRENT LIABILITIES**		
1	Financial Liabilities	-	-
	Borrowings	-	65.00
	Trade Payables	-	-
	(a) Total outstanding dues of Micro and Small Enterprises	-	-
	(b) Total outstanding dues of other than Micro and Small Enter	6.32	-
	Other Current Financial Liabilities	6.83	6.55
2	Provisions	-	-
3	Other Current Liabilities	4.97	3.03
	Total Current Liabilities	**18.12**	**74.58**
	Total Equity and Liabilities	**719.57**	**715.39**

SURESH KUMAR MITTAL & CO. ★ CHARTERED ACCOUNTANTS ★

For East Buildtech Ltd.

Madhusudan Chokhani
Managing Director
DIN : 00307234

Place: New Delhi
Date : 08-11-2024

Think Positive on Industrial Surplus

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(T&C apply)

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UNAUDITED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER'2024

Amount in Lacs

Particulars	For the period 01.04.2024 to 30.09.2024	For the period 01.04.2023 to 30.09.2023	For the Year 01.04.2023 to 31.03.2024
Cash Flow From Operating Activities			
Net Profit before exceptional items and tax	72.58	(10.06)	0.33
Adjustments for:-			
Depreciation and amortisation	-	-	
Dividend / Interest Income	(0.03)	(0.12)	(0.33)
Profit/(Loss) on sale of Fixed Assets	-	-	
Interest paid	2.64	3.42	6.84
Acturial Gain/Loss classified as Other Comprehensive Income	-	-	-
Operating profit /(loss) before working capital changes	75.19	(6.76)	6.84
Adjustment for (increase)/decrease in operating assets			
Trade and Other receivables	(10.58)	1.60	5.35
Inventories	-	-	-
Trade Payables & other liabilities	8.55	5.22	1.16
Cash Generated From operations	73.15	0.06	13.35
Direct Tax paid	(5.87)	(0.61)	(1.12)
Net income tax(paid)/refunds	-	-	(0.01)
Net Cash Flow From /(used in) operating activities(A)	67.29	(0.54)	12.22
Cash Flow From Investing Activities			
Purchase/Sale of fixed assets	-	-	-
Bank Balance other than cash and cash equivalents	5.20	(0.02)	(0.25)
Dividend / Interest received	0.03	0.12	0.33
Net Cash Flow From/(used in) Investing Activities(B)	5.22	0.10	0.08
Cash flow From Financing Activities			
(Repayment)/Proceeds from current borrowings	-	-	-
(Repayment)/Proceeds from non current borrowings	(65.00)	-	-
Interest paid	(2.63)	(3.42)	(6.84)
Net Cash Flow from /(used in) Financing Activities (C)	(67.63)	(3.42)	(6.84)
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	4.88	(3.86)	5.45
Cash and cash equivalents at the beginning of the year	9.94	4.49	4.49
Cash and cash equivalents at the end of the year	14.82	0.63	9.94

Place: New Delhi
Date : 08-11-2024

SURESH KUMAR MITTAL & CO. CHARTERED ACCOUNTANTS

For East Buildtech Ltd

Madhusudan Chokhani
Managing Director
DIN : 00307234

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EAST BUILDTECH LIMITED

(Amount in Lacs)(Except EPS)

Statement of Unaudited Financial Results for the Quarter & Half Year Ended 30th September 2024

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I.	Revenue from operations	51.64	45.25	3.63	96.89	7.26	34.70
II.	Othe Income	0.02	0.02	0.08	0.04	0.14	0.39
III.	**Total Revenue (I+II)**	**51.66**	**45.27**	**3.71**	**96.93**	**7.40**	**35.09**
IV.	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(d) Employees benefits expense	2.84	2.09	1.00	4.93	1.74	3.51
	(e) Finance costs	0.89	1.75	1.72	2.64	3.43	6.85
	(f) Depreciation and amortisation expense	-	-	-	-		-
	(g) Other expenses	9.71	7.06	7.57	16.77	12.29	24.40
	Total exponses	**13.44**	**10.90**	**10.29**	**24.34**	**17.46**	**34.76**
V.	**Profit / (Loss) before exceptional and tax (III-IV)**	**38.22**	**34.36**	**(6.58)**	**72.58**	**(10.06)**	**0.33**
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	**38.22**	**34.36**	**(6.58)**	**72.58**	**(10.06)**	**0.33**
VIII.	Tax expense						
	(i) Current Tax	5.96	5.36		11.32		0.05
	(ii) MAT credit entitlement	(5.96)	(5.36)		(11.32)		(0.05)
	(iii) Deferred Tax Assets/(Liabilities)	3.02	8.93	1.71	11.95	2.62	0.09
	(iv) Tax adjustments for earlier years	-	-		-	-	(0.01)
	Total tax expense	**3.02**	**8.93**	**1.71**	**11.95**	**2.62**	**0.09**
IX.	Profit /(Loss) for the period (XI-XIV)	**35.20**	**25.43**	**(4.87)**	**60.64**	**(7.44)**	**0.24**
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)	35.20	25.43	(4.87)	60.64	(7.44)	0.24
XII.	(Paid-up Equity Share Capital(Face Value Per Share Rs. 10 each)	190.76	190.76	190.76	190.76	190.76	190.76
XIII.	Other Equity						450.05
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	1.88	1.35	(0.26)	3.23	(0.40)	0.23
	Diluted	1.88	1.35	(0.26)	3.23	(0.40)	0.23

SURESH KUMAR MITTAL & CO. CHARTERED ACCOUNTANTS

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NOTES :

1 Statement of Segment wise revenue, results and capital employed for quarter & half year ended 30th September 2024

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Segment Revenue						
(a) Segment -A(Real Estate/Constn)	3.63	3.64	3.65	7.27	7.28	14.56
(b) Segment -B(Consultancy)	48.03	41.60	-	89.63	-	20.18
(c) Segment-C (Trading)	-	-	-	-	-	-
(c) Unallocated	-	0.02	0.06	0.03	0.12	0.35
Total	**51.66**	**45.27**	**3.71**	**96.93**	**7.40**	**35.09**
Less: i) Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operation	**51.66**	**45.27**	**3.71**	**96.93**	**7.40**	**35.09**
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment						
(a) Segment -A(Real Estate/Constn)	(1.06)	(0.57)	(2.09)	(1.63)	(1.88)	(3.84)
(b) Segment -B(Consultancy)	44.81	41.60	-	86.41	-	20.18
(c) Segment-C (Trading)	-	(1.66)	-	(1.66)	-	-
(c) Unallocated	(4.65)	(3.26)	(2.77)	(7.91)	(4.75)	(9.16)
Total	**39.10**	**36.12**	**(4.86)**	**75.21**	**(6.63)**	**7.18**
Less : i) Interest	0.88	1.75	1.72	2.63	3.43	6.85
ii) Other Un-allocated Expenditure net off	-	-	-	-	-	-
iii) Un-allocated income	-	-	-	-	-	-
Total Profit Before Tax	**38.22**	**34.36**	**(6.58)**	**72.58**	**(10.06)**	**0.33**
3. Capital Employed (Segment Assets- Segment Liabilities)						
(a) Segment -A(Real Estate/Constn)	669.63	681.01	662.60	669.63	662.60	665.19
(b) Segment -B(Consultancy)	6.65	(3.90)	-	6.65	-	1.51
(c) Segment-C (Trading)	-	(0.17)	3.42	-	3.42	1.49
(c) Unallocated	25.17	(10.71)	(32.90)	25.17	(32.90)	(27.39)
Total	**701.45**	**666.24**	**633.13**	**701.45**	**633.13**	**640.81**

2 The above financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 08/11//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.

SURESH KUMAR MITTAL & CO. CHARTERED ACCOUNTANTS

For East Buildtech Limited

Madhusudan Chokhani
Managing Director
DIN :00307234

Place : New Delhi
Date : 08-11-2024