CORPORATE INFORMATION

The Board of Directors

Mr. Madhusudan Chokhani
(Chairman and Managing Director)

Mr. Suresh Kumar Goenka
(Non-Executive & Independent Director)

Mrs. Priti Tulshan
(Non-Executive & Woman Independent Director)

Mr. Madhusudan Agarwal
(Non-Executive Director)

Key Managerial Personnel

Mr. Sanjiv Kumar Tiwari
(Company Secretary & CFO)

Statutory Auditors

Suresh Kumar Mittal & Co.
(Chartered Accountants)
60, First Floor, Pocket H-3, Sector-18
Rohini, Delhi-110085

Internal Auditors

B. K. Shroff & Co.
(Chartered Accountants)
3/7 B, Asaf Ali Road
1st Floor, Flat No.4 New Delhi-110002

Secretarial Auditors

SSPK & Co.
(Company Secretaries)
308, 3rd Floor, S.G. Shopping Mall, DC Chowk,
Sector-9, Rohini, New Delhi-110085

Registered Office

D-3/2, Okhla Industrial Area
Phase-II, New Delhi-110020

Registrar and Share Transfer Agent

Beetal Financial and Computer Services Private Limited
Beetal House, 99, Madangir
Behind Local Shopping Complex
New Delhi-110062

Board Committees

Audit Committee

Mr. Suresh Kumar Goenka- Chairman
Mrs. Priti Tulshan- Member
Mr. Madhusudan Chokhani- Member

Nomination and Remuneration Committee

Mr. Suresh Kumar Goenka- Chairman
Mrs. Priti Tulshan- Member
Mr. Madhusudan Chokhani- Member

Stakeholder’s Relationship Committee

Mr. Suresh Kumar Goenka- Chairman
Mrs. Priti Tulshan- Member
Mr. Madhusudan Chokhani- Member

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the 42nd (Forty Second) Annual Report on the business and operations of the Company together with the audited financial statements of the Company for the financial year ended on March 31, 2026.

1. State of Company Affairs

Your Company is part of the Real Estate Industry, which continues to be one of the largest and most sustainable long-term business opportunities in the country. The Indian Real Estate sector has emerged as one of the most dynamic and rapidly evolving industries, driven by urbanization, infrastructure development, rising income levels, and increasing demand for residential, commercial, and mixed-use developments. The sector plays a vital role in economic growth, employment generation, and the creation of modern urban ecosystems, offering significant opportunities for long-term value creation. During the year your Company reported net revenue of 14.52 Lakhs.

2. Financial Highlights

A brief overview on financial performance of the Company for the financial year ended on March 31, 2026 is as follows:

(Rs. in Lakhs)

Particulars	**2025-2026**	**2024-2025**
Total Revenue including other Income	14.90	104.31
Total Expenses	63.45	57.24
Profit / (Loss) before Exceptional items and Tax	(48.55)	47.07
Profit / (Loss) after Exceptional items and Tax	(49.02)	33.89
Total Comprehensive Income / Loss	(46.41)	33.89
Earnings Per Share Basic and Diluted (Rs.)	(2.57)	1.78

3. Dividend

The Board of Directors of your Company has decided not to recommend any Dividend on Equity Shares of the Company for the Financial Year ended on 31.03.2026, due to losses/ absence of profits.

4. Transfer to Reserve

The reserve for the FY 2025-26 as presented in the Financial Statements is Rs. 437.53 Lakhs as against Rs. 483.94 Lakhs in FY 2024-25.

5. Material changes and commitments

There were no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

6. Share Capital of the Company

Authorised Capital

During the FY 2025-26, there was no change in the authorised share capital of the Company. As on March 31, 2026 the authorised share capital stood at Rs. 4,50,00,000 /- divided into 45,00,000 ordinary equity shares with a nominal value of Rs.10 each.

Issued, Subscribed and Paid-Up Capital

During the FY 2025-26, there was no change in the Issued, Subscribed and Paid-up Capital share capital of the Company. As on March 31, 2026, the Issued Share Capital stood at Rs. 1,93,84,000 divided into 19,38,400 shares at Rs.10 each, Subscribed and Paid-up Capital stood at Rs.1,87,68,000 /- divided into 18, 76,800 ordinary equity shares with a nominal value of Rs. 10 each.

7. Subsidiaries, Joint Ventures and Associates Companies

The Company does not have any Joint Ventures, Subsidiaries and Associate Companies.

8. Public Deposits

During the FY 2025-26, the Company has not accepted any deposits from the public falling within the ambit of Chapter V of Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

9. Particulars of loans, guarantees and investments under Section 186 of the Companies Act, 2013

The Company has not granted any loans or provided any guarantee or security or made investment pursuant to the provision of section 186 of the Companies Act, 2013.

10. Directors and Key Managerial Personnel

As on the date of this report, Company's Board of Directors comprises of four (4) directors including independent directors. Details on composition of Board of Directors, number of meetings held during FY 2025-26 and attendance thereof has been provided in the Report on Corporate Governance, which forms part of Annual Report for FY 2025-26.

Director Liable To Retire By Rotation

In accordance with the provisions of Section 152 and other applicable provisions, if any, of the Act and the Articles of Association of the Company, Mr. Madhusudhan Agarwal (DIN: 00338537), Non-Executive Director, is liable to retire by rotation at the 42nd AGM and being eligible, has offered himself for re-appointment.

Key Managerial Personnel

Mr. Madhusudan Chokhani, Chairman & Managing Director, Mr. Sanjiv Kumar Tiwari, Company Secretary & Chief Financial Officer are the Key Managerial Personnel of the Company as on March 31, 2026.

None of the Directors of the Company are disqualified as per the provisions of Section 164 of the Companies Act, 2013.

Further, none of the Directors are debarred from holding the office of Director pursuant to any SEBI Order or any other such authority. The Directors have made necessary disclosures, as required under various provisions of the Companies Act, 2013.

11. Number of meetings of the Board

During the year under review, the Board of Directors held 5 (five) meetings on 30th May 2025, 14th August 2025, 2nd September 2025, 14th November 2025 and 12th February 2026. The details of Board Meetings held and attendance of Directors are provided in the Report on Corporate Governance forming part of this report.

12. Separate meeting of Independent Directors

Details of the separate meeting of the Independent Directors held and attendance of Independent Directors therein are provided in the Report on Corporate Governance forming part of this report.

13. Committees of the Board

As required under the Act and SEBI Listing Regulations, the Company has constituted various statutory committees to review specific business operations and governance matters. As on March 31, 2026, the Company had the following committees of the Board.

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee

Details of all the above Committees along with composition and meetings held during the year under review are provided in the Report on Corporate Governance forming part of this report.

14. Declaration of Independence from Independent Directors

Your Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and there has been no change in the circumstances which may affect their status as an Independent Director. The Independent Directors have also given declaration of compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to their name appearing in the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

None of the Directors of the Company is disqualified for being appointed as Director, as specified in Section 164(2) of the Companies Act, 2013 and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

The details of the familiarization program for the Independent Directors is available on the Company's website and can be accessed at
https://www.ebl.co.in/EBL/Policy/Familiarisation_Programme%20for%20Independent%20Directors.pdf

15. Vigil Mechanism/ Whistle Blower Policy

Your Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior.

Pursuant to Section 177(9) of the Companies Act, 2013 and Regulation 22 of SEBI Listing Regulations, 2015 a vigil mechanism was established for directors and employees to report to the management instances of unethical behaviour, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy. The Vigil Mechanism provides a mechanism for employees of the Company to approach the Chief Ethics Counsellor / Chairman of the Audit Committee of Directors of the Company for redressal. No person has been denied access to the Chairman of the Audit Committee of Directors.

The Policy uploaded on the website can be accessed at https://www.ebl.co.in/investor-pdf/policies/VIGIL%20MECHANISM%20POLICY.pdf

16. Risk Management system

The Company has developed and implemented a risk management policy which is periodically reviewed by the management. In accordance with Regulation 21 of SEBI Listing Regulations, 2015, the enterprise risk management policy of the Company, which has been duly approved by the Board, is reviewed by the Audit Committee and the Board on a periodic basis. The risk management process encompasses practices relating to identification, assessment, monitoring and mitigation of various risks to key business objectives. Besides exploiting the business opportunities, the risk management process seeks to minimise adverse impacts of risk to key business objectives.

The Policy uploaded on the website can be accessed at https://www.ebl.co.in/investor-pdf/policies/RISK%20MANAGEMENT%20POLICY.pdf

17. Internal Financial Controls

The Company has put in place adequate internal financial controls with reference to financial statements. Such system has been designed to provide for:

- Adoption of accounting policies in line with applicable accounting standards.
- Proper recording of transactions with internal checks and reporting mechanism.
- Compliance with applicable statutes, policies, management policies and procedures.

The management of the Company periodically reviews the financial performance against the approved plans across various parameters and takes necessary action, wherever necessary.

18. Details of Significant and Material Orders Passed by the Regulators or Courts or Tribunals impacting Going Concern Status and Company's Operation in future

No significant and material order was passed by any Regulator or Court or Tribunal during the FY 2025-26 having potential to impact the going concern status of the Company.

19. Annual Return

Pursuant to Section 92 of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, Annual Return of the Company in form MGT-7 for the FY 2025-26, is available on the website of the Company and can be accessed at www.ebl.co.in.

20. Particulars of Employees

The information as required in accordance with Section 197(12) of the Act read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, as amended is set out in **Annexure I** to this Report. However, as per the provision of Section 136 of the Act, Report and the Accounts are being sent to all members of the Company.

21. Nomination and Remuneration Policy

Pursuant to the provisions of Section 178 of the Act and Regulation 19 read with Schedule II Part D of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Nomination and Remuneration Policy had been framed for the appointment of Directors, Key Managerial Personnel and Senior Management and fixation of their remuneration.

The Policy uploaded on the website can be accessed at https://www.ebl.co.in/investor-pdf/policies/Directors'%20Appointment%20and%20Nomination%20and%20Remuneartion%20Policy.pdf

22. Related Party Transactions

The Board has accorded its approval for entering into any related party transactions which are in the ordinary course of business and at arm's length basis. The Company has formulated a policy on Related Party Transactions which is available on the Company's website and can be accessed at https://www.ebl.co.in/investor-pdf/policies/Related%20Party%20Policy.pdf

Related party transactions (Form AOC- 2) pursuant to Section 134 (3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 as entered by the Company during FY 2025-26 is annexed herewith as **Annexure II** to this Report.

23. Corporate Governance Report

Corporate Governance Report forms part of this Annual Report. The Secretarial Auditors of the Company, have issued a certificate with respect to Company's compliance with the requirements of Corporate Governance as stipulated under Regulation 34(3) read with Schedule V of the SEBI (LODR) Regulations, 2015 and the said certificate is annexed to the Corporate Governance Report.

24. Management Discussion and Analysis Report

The Management Discussion and Analysis Report for the year under review, as required under Regulation 34(2) (e) read with schedule V of SEBI (LODR) Regulations, 2015, as amended, is presented in a separate section forming part of this Annual Report.

25. Performance Evaluation

In terms of the provisions of Companies Act, 2013 and Regulation 17 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Independent Directors at their meeting without participation of the Non-Independent Directors and Management, considered/evaluated the Boards' performance, Performance of the Chairman and other Non-Independent Directors. The Board subsequently evaluated the performance of Independent Directors as per the criteria laid down and has recommended their continuation on the Board of the Company. The working of its Committees (Audit, Nomination and Remuneration and Stakeholders Relationship Committee) and Independent Directors (without participation of the Director being evaluated) were also evaluated. Nomination and Remuneration Committee have laid down the criteria for performance evaluation of all directors and Directors whose performance are subject to evaluation have not participated in the meeting.

The evaluation criteria as laid down by the Nomination & Remuneration Committee included various aspects of the functioning of Board such as composition, process & procedures including adequate & timely information, attendance, delegation of responsibilities, decision-making; roles & responsibilities including monitoring, benchmarking, feedback; stakeholder relationship and committees.

The performance of individual Directors including the Chairman was evaluated on various parameters such as knowledge & experience, interest of stakeholders, time devoted etc. The evaluation process has been explained in the Corporate Governance Report of the Annual Report. The evaluation of Independent Directors was based on aspects like participation in & contribution to the Board decisions, knowledge & experience and judgment.

The Company recognizes and embraces the importance of diversity in the Board in its success. We believe that a truly diverse Board will leverage difference in thought, perspective, knowledge, skill, regional and industry experience, culture and geographical background, age, ethnicity which will help us retain our competitive advantage.

26. Auditors and Auditors' Report

Statutory Auditors

M/s. Suresh Kumar & Mittal, Chartered Accountants (Firm Registration No.-500063N) were appointed with the approval of the members as the Statutory Auditors of the Company for a period of five (5) consecutive years to hold the office from the conclusion of 40th AGM till the conclusion of 45th AGM of the Company.

During FY 2025-26, the Auditor did not report any matter under Section 143(12) of the Act, therefore, no detail is required to be disclosed under Section 134(3) (ca) of the Act. The observations of the Auditor, if any, are explained wherever necessary, in the appropriate notes to the accounts. The Statutory Auditor's Report does not contain any qualification, reservation or adverse remark, disclaimer or emphasis of matter.

Internal Auditors

Pursuant to provisions of section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Company had appointed M/s. B.K Shroff & Co, Chartered Accountants (Firm Registration Number:302166E) as Internal Auditors of the Company for the FY 2025-26. The role of Internal Auditors includes but is not limited to review of internal systems, standard operating procedures, adherence to statutory laws & other operational norms as set by the management, monitoring of implementation of corrective actions required, reviewing of various policies and ensure its proper implementation, etc. The internal audit report as provided by the internal auditor for FY 2025-26 does not contain qualification, reservation or adverse remark.

Secretarial Auditors

Pursuant to Section 204 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 (including any statutory amendments, modifications or re-enactment thereof, for the time being in force), the Company had appointed M/s. SSPK & Co., Company Secretaries (FRN P2016DE056800) Peer Reviewed Firm - Certificate No. 2882/2023) be and is hereby appointed as Secretarial Auditor of the Company for the five (5) years, commencing from the conclusion of 41st Annual General Meeting till conclusion of 46th Annual General Meeting to carry out the Secretarial Audit of the Company. The Secretarial Audit Report for FY 2025-26 does not contain any qualification, reservation or adverse remark. The Report of Secretarial Auditor is annexed as **Annexure III** to the Board Report which forms part of the Annual Report.

27. Conservation energy, technology and foreign exchange outgo

There is no Conservation of Energy, Technology absorption and Foreign Exchange Earnings and outgo under section 134(3) of the Companies Act, 2013 for financial year 2025-26.

28. Corporate Social Responsibility (CSR)

A Corporate Social Responsibility (CSR) Committee has been constituted in accordance with the provisions of Section 135 of the Companies Act, 2013. The details of composition of CSR Committee are included in the Corporate Governance Report, forming part of this Annual Report. Pursuant to Section 135 of the Companies Act, 2013 and the applicable Rules made thereunder, the Company was not required to make any contribution towards Corporate Social Responsibility (CSR) activities during the financial year 2025-26, as it had incurred average net losses in the three immediately preceding financial years.

29. Maintenance Of Cost Records

During FY 2025-26, maintenance of cost records as specified by the Central Government under sub section (1) of 148 of the Companies Act, 2013 is not required to be maintained by the company.

30. Compliance with Secretarial Standards

The Company is in compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

31. Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace

The Company strongly believes in providing a safe and harassment-free workplace for every individual through various interventions, policies and practices. The Company has a robust policy on the prevention of sexual harassment at the workplace in compliance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH") During FY 2025-26, no complaints were received by the Internal Complaints Committee established under the Policy for Prohibition, Prevention and Redressal of Sexual Harassment of Women at Workplace.

32. Directors' Responsibility Statement

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your Directors hereby confirmed that:

a. In the preparation of the annual accounts for the Financial Year ended 31.03.2026, the applicable Accounting Standards have been followed and there are no material departures;

b. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on 31.03.2026 and of the Loss of the Company for the year ended on that date;

c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other
Irregularities;

d. The Annual Accounts of the Company for the Financial Year ended 31.03.2026 were prepared on a going concern basis;

e. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

33. Insolvency and Bankruptcy Code, 2016

Insolvency and Bankruptcy Code, 2016 During the Financial Year 2025-26, no application has been made under the Insolvency and Bankruptcy Code.

34. Disclosure Under the Maternity Benefit Act 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961. Your Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

35. General

No disclosure or reporting is made in respect of the following items, as there were no transactions during FY 2025-26:

- The issue of equity shares with differential rights as to dividend, voting or otherwise;
- There are no significant or material orders passed by the regulators, courts or tribunals which impact the going concern status or the Company’s operations in the future;
- The Company does not have any scheme or provision of money for the purchase of its own shares by employees or by trustees for the benefits of employees;
- There was no instance of one-time settlement with any bank or financial institution by the Company;
- There was no revision in the financial statements and Board’s Report;
- There was no instance where the Company failed to implement any corporate action within the prescribed statutory timelines

36. <u>Acknowledgements</u>

Your directors would like to acknowledge and place on record their sincere appreciation of all Stakeholders – shareholders, bankers, dealers, vendors and other business partners for the excellent support received from them during the year under review. Your directors recognise and appreciate the efforts and hard work of all the employees of the Company and their continued contribution to its progress.

Place: New Delhi

Dated: 14/08/2026

For and on behalf of the Board
East Buildtech Limited

sd/-
Madhusudan Chokhani
Chairman & Managing Director
DIN: 00307234

Annexure-I

Statement of Disclosure of Remuneration under Section 197(12) of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(i) Ratio of remuneration of each Director to the median remuneration of all the employees of your Company for the Financial Year ("FY") 2025-26 is as follows:

Sr. No.	Name of Director	Ratio of Median Remuneration
1.	Mr. Madhusudan Chokhani	-
2.	Mr. Suresh Kumar Goenka	-
3.	Mrs. Priti Tulshan	-
4.	Mr. Madhusudan Agarwal	-

Notes:

- The information provided above is on standalone basis.
- There is no remuneration given to any Director of the Company during FY 2025-26.
- The remuneration to Directors does not include sitting fees paid to them for FY 2025-26.

(ii) Percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary, if any, in Financial Year 2025-26.

Sr. No.	Name of Director	Designation	% Increase/decrease in remuneration
1.	Mr. Madhusudan Chokhani	Chairman & Managing Director	Nil
2.	Mr. Suresh Kumar Goenka	Independent Director	Nil
3.	Mrs. Priti Tulshan	Independent Director	Nil
4.	Mr. Madhusudan Agarwal	Non-Executive Director	Nil
5.	Mr. Sanjiv Kumar Tiwari	Company Secretary & CFO	10%

iii. Percentage increase/(decrease) in the median remuneration of employees in the financial year: 2%

iv. Number of permanent employees on the rolls of Company as on March 31, 2026: 2

v. Average percentiles increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;

The average increases in salaries of employees other than managerial personnel in Financial Year 2025-26-Nil

Percentage increase in the KMP, other than Directors, managerial remuneration for the year was 10%

(v) **Affirmation:**

Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and senior management is as per the Remuneration Policy of your Company.

Place: New Delhi

Dated: 14/08/2026

For and on behalf of the Board
East Buildtech Limited

sd/-
Madhusudan Chokhani
Chairman & Managing Director
DIN: 00307234

Annexure-II

FORM AOC – 2

(Pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014)(During Financial Year 2025-26)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arms' length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:	Not Applicable
a) Name(s) of the related party and nature of relationship (b) Nature of contracts/arrangements/transactions (c) Duration of the contracts / arrangements/transactions (d) Salient terms of the contracts or arrangements or transactions including the value, if any (e) Justification for entering into such contracts or arrangements or transactions (f) date(s) of approval by the Board (g) Amount paid as advances, if any (h) Date on which the special resolution was passed (i) Amount paid as advances, if any (j) Date on which (a) the special resolution was passed in general meeting as required under first proviso to Section 188 of the Companies Act, 2013	
2. Details of material contracts or arrangement or transactions at arm's length basis:	
(a) Name(s) of the related party and nature of relationship (b) Nature of contracts/arrangements/transactions	a. Mr. Sanjiv Kumar Tiwari (CS & CFO) Remuneration paid to CS and CFO Loan taken Loan Repaid Payment of Interest on Loan 1. Remuneration or Fees Paid to Key Managerial Personnel's/ Directors during the FY 2025-26. Mr. Sanjiv Kumar Tiwari Rs. 15,80,000/-

(c) Duration of the contracts/arrangements/transactions (d) Salient terms of the contracts or arrangements or transactions including the value, if any (e) Date(s) of approval by the Board, if any (f) Amount received as advances, if any	2. Loan received from Okhla Steel Industries Private Limited Rs. 10,51,00,000/- 3. Loan repayed to Okhla Steel Industries Private Limited of Rs. 25,00,000/- 4. Loan received from Kesri Investments Private Limited of Rs. 20,00,000/- 6. Loan repayed to Kesri Investments Private Limited of Rs. 31,00,000/- 7. Interest paid on loan to Kesri Investments Private Limited of of Rs. 83,483/- September 02, 2025

Place: New Delhi

Dated: 14/08/2026

For and on behalf of the Board
East Buildtech Limited

sd/-
Madhusudan Chokhani
Chairman & Managing Director
DIN: 00307234

<u>**Annexure-III**</u>

Secretarial Audit Report

(For the financial year ended on March 31, 2026)

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
EAST BUILDTECH LIMITED
CIN: L74999DL1984PLC018610
Regd. Office: D-3/2, Okhla Industrial Area,
Phase-II, New Delhi 110020

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **East Buildtech Limited** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter along with Annexure-A attached to this report.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **the Company** for the period ended on March 31, 2026 according to the provisions of:

I. The Companies Act, 2013 (**the Act**) and the Rules made thereunder, as applicable;

II. The Securities Contracts (Regulation) Act, 1956 (**'SCRA'**) and the Rules made thereunder;

IV The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

V. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(No FDI and ECB was taken and no ODI was made by the Company during the Audit Period);**

VI. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (**'SEBI Act')** to the extent applicable to the Company:-

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not applicable during the audit period**

d. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **Not applicable during the audit period**

e. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not applicable during the audit period**

f. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable during the audit period**

g. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

h. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity Regulations) guidelines, 2021; **Not applicable during the audit period**

i. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable during the audit period**

j. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable during the audit period**

We have relied on the representation obtained from the management of the Company and based on the report received, there has been due compliance with the laws applicable specifically to the Company;

During the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, Listing Regulation, etc. mentioned above subject to observation(s) noted hereunder:

We further report that compliance of applicable financial laws including Direct and Indirect Tax laws by the Company has not been reviewed in this Audit since the same has been subject to review by the Statutory Auditors and other designated professionals.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that based on the information received and records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the Company has not undertaken such events/actions such as public, rights or preferential issue of shares, debentures or sweat equity; redemption or buy back of securities; major decisions by members pursuant to section 180 of the Companies Act, 2013; merger, amalgamation or reconstruction; foreign technical collaboration or other events/actions that has major bearing on the Company affairs in pursuance of above referred laws, rules, regulations, guidelines, standards etc.

For SSPK & Co.
Company Secretaries
(Cert. No.; 2882/2023)

Date: 11.08.2026
Place: Delhi

Sd/-
Sanjeev Pandey
Partner
Mem No.: F10272
COP No: 17237
UDIN No.:- F010272H001075369

Annexure A to Secretarial Audit Report

To,
The Members,
EAST BUILDTECH LIMITED
CIN: L74999DL1984PLC018610
Regd. Office: D-3/2, Okhla Industrial Area,
Phase-II, New Delhi 110020

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial record and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.

For SSPK & Co.
Company Secretaries
(CERT NO.; 2882/2023)

Date: 11.08.2026
Place: Delhi

Sd/-
Sanjeev Pandey
Partner
Mem No.: F10272
COP No: 17237

CORPORATE GOVERNANCE REPORT

1. Company's Philosophy on Corporate Governance

The Company is committed to maintaining the highest standards of corporate governance and recognizes that sound governance practices are fundamental to enhancing stakeholder value, ensuring transparency, accountability, ethical business conduct, and sustainable long-term growth. The Company's corporate governance framework is based on the principles of integrity, fairness, responsibility, transparency, and compliance with applicable laws and regulatory requirements.

The Company has adopted appropriate policies, procedures, and internal control mechanisms to ensure compliance with the provisions of the applicable laws, including the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), to the extent applicable. The Board of Directors periodically reviews the governance framework to ensure that it remains aligned with statutory requirements and evolving best governance practices.

The Company has consistently made the requisite disclosures in the Directors' Report regarding its operational performance, financial position, future outlook, and other material matters affecting the affairs of the Company, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations. The disclosures contained in this section set out the Company's corporate governance practices and its continued commitment to achieving and maintaining high standards of governance.

The Company is in compliance with the requirements of Corporate Governance stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['Listing Regulations'].

2. Board of Directors

The Board of Directors ('the Board') is the apex body, constituted by the shareholders, for overseeing the Company's overall functioning. They provide strategic direction, leadership and guidance to the Company Management as also monitors the performance of the Company with the objective of creating long-term value for the various stakeholders and the Company. The Board plays a pivotal role in ensuring good governance. The Board's role, functions, responsibility, and accountability are clearly defined in this regard. The Board reviews its strength and composition from time to time to ensure that it remains aligned with statutory as well as business requirements.

a. The Composition of Board

During the year under review, the composition of the Board was in conformity with Regulation 17 of the SEBI Listing Regulations read together with Section 149 and 152 of the Act and rules framed thereunder. The present strength of the Board is four, out of which three Directors are Non-Executive Directors and the Company has an Executive Chairman. The Non-Executive Directors includes independent professionals in terms of the requirements of Regulation 17 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as required; and the Board comprises more than half of its Directors as an Independent Directors & non-executive Directors.

None of the Directors on the Board hold the office of Director in more than 20 companies, including 10 public companies, as disclosed under Section 184 of the Act read with Rules framed thereunder. None of the IDs serve as IDs in more than seven listed entities and none of the IDs are WTDs/EDs/

Managing Directors in any listed entity. In accordance with Regulation 26 of the SEBI Listing Regulations, none of the Directors are members in more than 10 committees or act as Chairperson of more than 5 committees (the committees being, Audit Committee and Stakeholders' Relationship Committee) across all public limited companies in which he/she is a director.

b. Number of Board meetings and the Directors present therein

During the financial year ended March 31, 2026, The Board of Directors held 5 (Five) meetings, as follows:

Sl. No.	Date of Board Meeting	Board Strength	No. of Directors Present
1.	30.05.2025	4	4
2.	14.08.2025	4	3
3.	02.09.2025	4	4
4.	14.11.2025	4	4
5.	12.02.2026	4	4

The maximum time gap between any two meetings was less than 120 days as prescribed under regulation 17(2) of SEBI Listing Regulations, 2015.

c. Attendance of Directors at Board meetings, last Annual General Meeting, relationship with other Directors and number of Directorships held, Chairmanship or memberships of committees of each Director in various companies as at March 31, 2026.

Details of Board Meetings held during the financial year and the number of Directors present:

Sr. No	Name	Category	Attendance		Last AGM	Outside Directorships, Committee Memberships and Chairmanships		
			No. of Board Meetings			Number of Directorship As on March 31, 2026, in other company*	Committee Chairmanships	Committee Memberships
			Held	Attended				
1.	Mr. Madhusudan Chokhani	Managing Director	5	4	Yes	2	0	3
2.	Mr. Madhusudan Agarwal	Non-Executive Director	5	5	Yes	5	3	0
3.	Mrs.Priti Tulshan	Independent Director	5	5	Yes	0	0	2
4.	Mr. Suresh Kumar Goenka	Independent Director	5	5	Yes	3	2	0

*Other directorships do not include alternate directorships, Section 8 companies and companies incorporated outside India.

d. Annual Independent Directors Meeting:

During the year under review, an annual Independent Directors meeting in accordance with the provisions of Section 149(8) read with Schedule IV of the Act and Regulation 25(3) and 25(4) of the SEBI Listing Regulations, was convened on March 31, 2026, wherein all Independent Directors were present, to review the performance of the Non-Independent Non-Executive Directors including the Chairman of the Board and performance of the Board as a whole. The Non- Independent Directors did not take part in the meeting.

e. Shares held by the Non–Executive Directors as on March 31, 2026

Sr. No.	Name of the Director	Category of Director	Number of Shares
1.	Mr. Madhusudan Agarwal	Non-Executive Director	-
2.	Mrs. Priti Tulshan	Non-Executive & Independent Director	-
3.	Mr. Suresh Kumar Goenka	Non-Executive & Independent Director	-

There is no pecuniary relationship or transactions of the non-executive director's vis-à-vis the listed entity other than receipt of sitting fees for the meetings of Board and its Committees and their shareholding, if any, in the Company.

f. Familiarization Programmes for Directors

At the time of appointment of Directors, a formal letter of appointment is given to him, which inter alia explains the role, function, duties and responsibilities expected from him as a Director of the Company. The Director is also explained in detail the Compliance required from him under Companies Act, 2013, the Listing Regulations and other various statutes and an affirmation is obtained. The Chairman and Managing Director also have a one to one discussion with the newly appointed Director to familiarize him with the Company's operations.

Further, on an ongoing basis as a part of Agenda of Board / Committee Meetings, presentations are regularly made to the Independent Directors on various matters inter-alia covering the Company's business and operations, industry and regulatory updates, strategy, finance, risk management framework, role, rights, responsibilities of the Independent Directors under various statutes and other relevant matters. The details of the familiarization programme for Directors are available on the Company's website, and and can be accessed at https://www.ebl.co.in/EBL/Policy/Familiarisation_Programme%20for%20Independent%20Directors.pdf

g. Chart or Matrix setting out the skills /expertise/ competencies of Board

The Board is satisfied that the current composition reflects an appropriate mix of knowledge, skills, experience, diversity, and independence. The Board provides leadership, strategic guidance, objective, and an independent view to the Company's management while discharging its fiduciary responsibilities, thereby ensuring that the management adheres to high standards of ethics, transparency, and disclosure. The Board periodically evaluates the need for change in its composition and size. The Company requires skills/expertise/competencies in the areas of strategy, finance, leadership, technology, governance, human resources, etc. to efficiently carry on its core businesses.

The Board has identified the following skills/expertise/ competencies fundamental for the effective functioning of the Company which are currently available with the Board:

S. No.	DIN	Name	Educational Qualifications	Skills Competencies
1.	00307234	Mr. Madhusudan Chokhani	M.B.A.	He has 21 years of rich experience in Industrial Business and Real Estate. He is also a successful entrepreneur.
2.	10639931	Mrs. Priti Tulshan	Graduate	She has 16 years of rich experience as a Consultant in Construction and Iron & Steel Industries.
3.	00338537	Mr. Madhusudan Agarwal	Chartered Accountant	He has rich experience of more than 31 years in field of accounting, taxation, financial management and management audit.
4.	01137986	Mr. Suresh Kumar Goenka	Graduate	He is having rich experience of 41 years in Finance and working capital management.

h. Succession plan

The Nomination & Remuneration Committee works with the Board on the leadership succession plan to ensure orderly succession in appointments to the Board and in the senior management. The Company strives to maintain an appropriate balance of skills and experience, within the organization and the Board, in an endeavour to introduce new perspectives, whilst maintaining experience and continuity. By integrating workforce planning with strategic business planning, the Company deploys the necessary financial and human resources to meet its objectives. Succession planning and elevation within the organization, fuel the ambitions of its talent force, to earn future leadership roles.

i. Whistle-blower/ Vigil mechanism

The Company believes in the conduct of the affairs of its various constituents fairly and transparently by committing the highest standards of professionalism, honesty, integrity and ethical behaviour. In line with this commitment, This Whistle Blower/Vigil Mechanism Policy ("the Policy") has been formulated to provide a mechanism for all stakeholders, including Directors, Employees, Customers, Vendors, Associates and Suppliers of the Company to raise concerns about suspected frauds, any violations of legal/regulatory requirements or code of conduct/ policy of the Company, incorrect or misrepresentation of any financial statements and reports, etc.

This Policy is to encourage stakeholders who have concerns about suspected misconduct to come forward and report any actual or potential unethical practices in violation of the code of conduct or the applicable laws, without fear of retaliation, punishment or unfair treatment.

The Audit Committee is empowered to monitor the functioning of the mechanism. It reviews the status of complaints received under this policy. The Committee has, in its report, affirmed that no personnel have been denied access to the Audit Committee.

The policy provides a mechanism whereby whistleblowers may send protected disclosures directly to the Chairperson of the Audit Committee. The Policy is available on the website of the Company and can be accessed at https://www.ebl.co.in/investor-pdf/policies/VIGIL%20MECHANISM%20POLICY.pdf

j. Criteria for selection of Directors

The selection process of Board members is dependent on several parameters. The Company recognizes and embraces the benefits of having a diverse Board and believes that it will enhance the quality of the decisions of the Board by utilizing their varied skills, qualifications, professional experience, gender, knowledge, among others, of the members of the Board, which is necessary for achieving sustainable and balanced growth of the Company.

The Nomination and Remuneration Committee, in consultation with the Chairman of the Board, suggests appointment of suitable professionals who may be inducted into the Board. Upon fulfilment of the parameters, the Directors are appointed.

k. Terms and conditions for appointment of Independent Directors

The terms and conditions of appointment of the Independent Directors are subject to the provisions of the applicable laws, including the Companies Act, 2013, SEBI Listing Regulations 2015 along with the Articles of Association of the Company. Each Independent Director is issued a letter specifying the details of appointment at the time of joining. Every Independent Director sign a declaration to confirm that he/she fulfils all the conditions for being an Independent Director as laid down under the law.

m. Board diversity policy

The Company acknowledges the importance of diversity in its broadest sense in the Boardroom as a driver of Board effectiveness. Diversity encompasses diversity of perspective, experience, education, background, ethnicity and personal attributes. The Company recognizes that gender diversity is a significant aspect of diversity and acknowledges the role that directors with the right skills and experience can play in contributing to diversity of perspective in the Boardroom.

The Committee shall review and evaluate Board composition to ensure that the Board and its Committees have the appropriate mix of skills, experience, independence and knowledge to ensure their continued effectiveness. In doing so, it will take into account diversity, including diversity of gender, amongst other relevant factors.

The Committee shall monitor and periodically review the Board Diversity and recommend to the Board so as to improve one or more aspects of its diversity and measure progress accordingly.

The Board of Directors of the Company has an optimum combination of Executive and Non-Executive Directors, and Women Directors. The composition of the Board is in accordance with requirements of the Articles of Association of the Company, the Companies Act, 2013, SEBI Listing Regulations, 2015 and all other Statutory, Regulatory and Contractual obligations of the Company. The Policy is available on the website of the Company and can be accessed at chrome-https://www.ebl.co.in/investor-pdf/policies/Policy%20on%20Board%20Diversity.pdf

n. Code of Conduct

The Company has its code of conduct for all the members of the Board including Independent Directors, Committees and employees working at the level of Heads of Departments. In compliance with SEBI Listing Regulations, 2015 and Companies Act, 2013 the code of conduct suitably lays down the duties of the Independent Director. A copy of the Code is available on the Company's website and may be accessed at: http://www.ebl.co.in/EBL/CODE%20OF%20CONDUCT.pdf. All the Board Members and Employees have affirmed compliance with the said code for the year ended March 31, 2025. A declaration signed by the Chairman & Managing Director of the Company in this regard, is reproduced below:

Declaration

I, **Madhusudan Chokhani**, Chairman & Managing Director of East Buildtech Limited, to the best of my knowledge and belief, declare that all the members of the Board of Directors and senior management personnel have affirmed compliance with the code of conduct of Board of Directors & Senior Management for the year ended March 31, 2026.

Sd/-
Madhusudan Chokhani
Managing Director
(DIN: 00307234)

3. Committees of the Board

With an objective to have a more focused attention on various facets of business, better accountability and ensuring compliances, the Board has constituted under mentioned committees which complies with the requirements of the Companies Act, 2013 as well as SEBI Listing Regulations, 2015.

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee

Audit Committee

The Audit Committee acts as the link between the statutory auditors, the internal auditors, and the Board of Directors of the Company. The terms of reference of the Audit Committee are as per the guidelines set out in Regulation 18 of the SEBI Listing Regulations, 2015 read with Section 177 of the Companies Act, 2013.

The Company has a well-defined and structured internal audit control system to ensure reliability of operational and financial information, statutory/regulatory compliances, and safeguard of the assets of the Company.

The representatives of statutory auditors are permanent invitees to the audit committee meeting. The Chairman & Managing Director is the member of the audit committee and CFO attends the Audit Committee as special invitees.

As on March 31, 2026, the Audit Committee comprises three (3) Directors out of whom two (2) are Independent Directors. The Audit Committee held five (5) meetings during the year on 30.05.2025, 14.08.2025, 02.09.2025, 14.11.2025 and 12.02.2026.

The Chairman of the Committee was duly present in Annual General Meeting held on September 30, 2025. The gap between any two meetings did not exceed 120 days complying with the Companies Act, 2013 and provisions of SEBI Listing Regulations, 2015.

The functions of the Audit Committee of the Board include the following:

Oversee the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.

- Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the Statutory Auditor and the fixation of audit fees.
- Approval of payment to Statutory Auditors for any other services rendered by the Statutory Auditors.
- Reviewing, with the management, the annual financial statements before submission of the same to the Board for approval, with particular reference to:-
- Matters required to be included in the Directors' Responsibility Statement to be included in the Directors' report in terms of sub-section 5 of Section 134 of the Companies Act, 2013;
- Changes, if any, in accounting policies and practices and reasons for the same;
- Major accounting entries involving estimates based on the exercise of judgment by management;
- Significant adjustments, if any, made in the financial statements arising out of audit findings;
- Compliance with Listing and other legal requirements relating to financial statements;
- Disclosure of any related party transactions;
- Qualifications, if any, in the draft audit report; and
- Reviewing, with the management, the quarterly financial statements before submission of the same to the Board for approval.
- Reviewing, with the management, performance of Statutory Auditors and adequacy of the internal control systems.
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
- Discussions with management and/or internal auditors, if any, of any significant findings and follow up thereon.
- Reviewing the findings of any internal investigations into matters where there is suspected fraud or irregularity.
- Discussions with Statutory Auditors before the audit commences, about the nature and scope of audit as well as post-audit discussions to ascertain any area of concern.
- To look into the reasons for substantial defaults, if any, in making payments to the specified category of creditors etc.
- Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

The Audit Committee is empowered, pursuant to its terms of reference, to:

- Investigate any activity within its terms of reference and to seek any information it requires from any employee.
- Obtain legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise, when considered necessary.

Composition of the Committee and attendance of the Members at the meetings held during the year:

Sr. No	Name of Member	Designation in the Committee	Directorship	Particulars of Attendance	
				No. of meetings held during the year	No. of meetings attended by the Member
1.	Mr. Suresh Kumar Goenka	Chairman	Independent Director	5	5
2.	Mrs. Priti Tulshan	Member	Independent Director	5	5
3.	Mr. Madhusudan Chokhani	Member	Executive Director	5	4

Nomination and Remuneration Committee

The Nomination and Remuneration Committee is constituted in compliance with the requirements of Regulation 19 of SEBI Listing Regulations, 2015 read with the provisions of Section 178 of the Companies Act, 2013. The Nomination and Remuneration Committee recommends the nomination of Directors and carries out evaluation of performance of individual Directors.

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Key Managerial Personnel, Senior Management, and their remuneration and for performance evaluation of Independent Directors.

The Committee comprises three (3) Directors as at March 31, 2026. During the financial year 2025-26, the Nomination and Remuneration Committee had met 1 (One) time i.e., August 14, 2025. The Chairman of the Committee was duly present at the Annual General Meeting held on September 30, 2025.

The basic function of the committee is mentioned as under:-

1) Formulation of the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy, relating to the remuneration of the Directors, Key managerial Personnel and other employees,
2) Formulation of criteria for evaluation of Independent Directors and the Board,
3) Devising a policy on Board Diversity,

4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal. The company shall disclose the remuneration policy and the evaluation criteria in its Annual Report.

Composition of the Committee and attendance of the Members at the meetings held during the year:

Sr. No	Name of Member	Designation in the Committee	Directorship	Particulars of Attendance	
				No. of meetings held during the year	No. of meetings attended by the Member
1.	Mr. Suresh Kumar Goenka	Chairman	Independent Director	1	1
2.	Mrs. Priti Tulshan	Member	Independent Director	1	1
3.	Mr. Madhusudan Chokhani	Member	Executive Director	1	1

The Terms of Reference of Nomination and Remuneration Committee are as follows:-

1) To fix the level and composition of remuneration which is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully,
2) Relationship of remuneration to performance is clear and meets appropriate performance benchmarks,
3) Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the company and its goal.

Nomination and Remuneration Policy

The Company considers the human resources as its invaluable assets. This Remuneration Policy has been formulated to pay equitable remuneration to Directors, KMPs and other employees and to harmonize the aspirations of the human resource consistent to the goals of the company.

Guiding Principles:-

The guiding principle is that the remuneration and the other terms of employment shall be competitive in order to ensure that the Company can attract and retain competent Executives.

- When determining the remuneration policy and arrangements for Executive Directors/ KMP's, the Remuneration Committee considers pay and employment conditions with peers / elsewhere in the competitive market to ensure that pay structures are appropriately aligned and that levels of remuneration remain appropriate in this context.
- The Committee considers that a successful remuneration policy must ensure that a significant part of the remuneration package is linked to the achievement of corporate performance targets and a strong alignment of interest with stakeholders.

- Our remuneration policy is guided by a common reward framework and set of principles and objectives as more fully and particularly envisaged under section 178 of the Companies Act 2013, inter alia principles pertaining to determining qualifications, positives attributes, integrity and independence etc.

Approval of the Remuneration Policy:-
This Remuneration Policy shall apply to all future employment agreements with members of Company's Senior Management including Key Managerial Person and Board of Directors.

The Remuneration Policy is binding for the Board of Directors including its provisions on stock options. In other respects, the Remuneration Policy shall be of guidance for the Board. Any departure from the policy shall be recorded and reasoned in the Board's minutes.

Remuneration Related to Directors
The Remuneration payable to the Directors will be determined by the committee and recommended by the board for approval. The Remuneration and commission paid to the Managing Director, if any shall be in accordance with the Companies Act, 2013. In the current financial year 2024-25, there is no remuneration has been paid to the Managing Director.

Remuneration to KMPs and Other Employees
The policy on remuneration of KMPs and other employees is as below:-
The Remuneration and Reward structure of the employees comprises of two broad based components- annual remuneration and long-term awards.

a) Annual Remuneration

Annual Remuneration refers to the Annual Compensation payable to the employees. This comprises of two parts- a fixed component and a performance linked variable component based on the extent of achievement of individual's objectives and performance of the business units.

The objective is to set the total remuneration at levels to attract, motivate and retain high-calibre and high- potential personnel in a global competitive market.

b) Long- Term Rewards

Long- Term Rewards may include Long- Term Incentive Plans(LTIP) under which incentives would be granted to eligible employees based on their contribution to the performance of the company, relative position in the organization and the length of service under the supervision and approval of the Committee.

Remuneration of Non- Executive/Independent Directors
The Remuneration payable to each Non-Executive Director is based on the remuneration structure as determined by the Board and is revised from time to time, depending on individual performance, the company's performance and provisions made in the Companies Act, 2013 and the rules made thereunder. However there is no remuneration paid to non-executive & Independent Directors during the financial year under review.

Policy Review

In case of any subsequent changes in the provisions of Companies Act, 2013 or any regulations which makes any of the provisions in the policy inconsistent with the Act or regulations, then the provisions of the Act or regulations would prevail over the policy and the policy would be modified in due course to make it consistent with the law.

Stakeholder's Relationship Committee

The Stakeholders' Relationship Committee of the Board was constituted in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI Listing Regulations, 2015. This Committee deals with stakeholder relations and grievances raised by the investors in a timely and effective manner and to the satisfaction of investors. The Committee oversees the performance of the Registrar and Share Transfer Agents of the Company relating to investor services and recommends measures for improvement.

The Committee comprises three (3) Directors as at March 31, 2026. During the financial year 2025-26, the Nomination and Remuneration Committee had met 3 (three) times i.e., 16.05.2025, 14.11.2025 and 03.01.2026. The Chairman of the Committee was duly present at the Annual General Meeting held on September 30, 2025.

Composition of the Committee and attendance of the Members at the meetings held during the year:

Sr. No	Name of Member	Designation in the Committee	Directorship	Particulars of Attendance	
				No. of meetings held during the year	No. of meetings attended by the Member
1.	Mr. Suresh Kumar Goenka	Chairman	Independent Director	3	3
2.	Mrs. Priti Tulshan	Member	Independent Director	3	3
3.	Mr. Madhusudan Chokhani	Member	Executive Director	3	3

Name and Designation of Compliance Officer

Mr. Sanjiv Kumar Tiwari, Company Secretary of the Company is Compliance Officer of the Company for complying with the requirements of SEBI Listing Regulations, 2015. Details of the complaints received and redressed/disposed during the year ended March 31, 2026, are as follows:

Status of complaints received during the period ended on 31st March, 2026 is given hereunder:	
No. of Complaints received	0
No. of Complaints not solved	0
No. of Complaints pending	0

4. **Separate meeting of the Independent Directors**

During the year under review, a separate meeting of Independent Director's was held on March 31, 2026 as required under Schedule IV (Code of Independent Directors) of the Companies Act, 2013, and Regulation 25(3) of the SEBI Listing Regulations, 2015 inter alia to:

- Review the performance of Non - Independent Director's and the Board as a whole;
- Review the Performance of the Managing Director of the Company, taking in to account the views of Non – Executive Directors;
- Assess the quality, quantity and timeline of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.
- Develop understanding of Company's people and its key stakeholders.

5. **Stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable: Not Applicable**

6. **Governance in Subsidiary Companies**

Pursuant to Regulation 16(1)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 defines a "material subsidiary" as an unlisted subsidiary, incorporated in India, whose turnover or net worth exceeds 10% of the consolidated turnover or net worth respectively, of the listed holding Company and its subsidiaries in the immediately preceding accounting year.

EBL does not have any material subsidiary.

7. **General Body Meetings**

The location and time of the last three Annual General Meetings and special resolutions passed therein are as follows:

(a) Details of last three Annual General Meeting held

Financial Year	Date	Time	Venue	Special Business transacted and resolution passed if any
2024-25	30.09.2025	1:00 P.M.	Through Video Conferencing (VC)	To consider and approve the Related Party Transactions under Section 188 Of The Companies Act, 2013 & Regulation 23(4) Of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirements) Regulations, 2015.
2023-24	30.09.2024	1:00 P.M.	Through Video Conferencing (VC)	1. To approve the appointment of Smt. Priti Tulshan (DIN: 10639931) as an Independent Director (Women) of the Company.

				2. To consider and approve the Related Party Transactions under Section 188 of the Companies Act, 2013 & Regulation 23(4) of SEBI (LODR), 2015.
2022-23	29.09.2023	12:00 P.M.	Through Video Conferencing (VC)	1. To consider and approve the Related Party Transactions under Section 188 of the Companies Act, 2013 & Regulation 23(4) of SEBI (LODR), 2015. 2. To approve the transactions of Inter-Corporate Loans and Investments under Section 186 of the Companies Act 2013.

(b) Whether any special resolution passed last year through postal ballot: No

(c) Whether any special resolution passed through postal ballot during the year: No

(d) Whether any special/ordinary resolution is proposed to be conducted through postal ballot: No

8. Code for prevention of Insider Trading Practices

In compliance of the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated "Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" and "Code of Conduct to Regulate, Monitor and Report Trading by Insiders".

"Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" prescribes the framework for fair disclosure of events and occurrences that could impact price discovery in the market for securities of the Company and "Code of Conduct to Regulate, Monitor and Report Trading by Insiders" has been formulated to regulate, monitor and report trading by employees and other connected persons of the Company.

9. Other Disclosures

(a) Related-party transactions

In accordance with relevant provisions of the Companies Act 2013 and SEBI Listing Regulations, 2015 the Company has formulated a policy on materiality of related party transactions and on dealings with related party transactions. The policy for transactions with Related Parties can be accessed at: http://www.ebl.co.in/EBL/Policy/Related%20Party%20Policy.pdf.

All related party transactions are approved by the audit committee prior to the transaction. Related party transactions of repetitive natures are approved by audit committee on omnibus basis for one financial year at a time. All transactions pursuant to omnibus approval are reviewed by the audit committee on a quarterly basis.

(b) Details of non-compliance by the Company, penalties and strictures imposed on the Company by the stock exchanges or SEBI or any statutory authority, on any matter related to capital markets, during the last three years.

There has been no instance of any non-compliance.

(c) Disclosure of Vigil Mechanism Policy and access to the Chairman of the Audit Committee

The Company believes in the conduct of the affairs of its various constituents fairly and transparently by committing the highest standards of professionalism, honesty, integrity and ethical behaviour. In line with this commitment, This Whistle Blower/Vigil Mechanism Policy ("the Policy") has been formulated to provide a mechanism for all stakeholders, including Directors, Employees, Customers, Vendors, Associates and Suppliers of the Company to raise concerns about suspected frauds, any violations of legal/regulatory requirements or code of conduct/ policy of the Company, incorrect or misrepresentation of any financial statements and reports, etc**.**

The Audit Committee is empowered to monitor the functioning of the mechanism. It reviews the status of complaints received under this policy. The Committee has, in its report, affirmed that no personnel have been denied access to the Audit Committee.

The policy provides a mechanism whereby whistleblowers may send protected disclosures directly to the Chairperson of the Audit Committee. The Policy is available on the website of the Company i.e. https://www.ebl.co.in/investor-pdf/policies/VIGIL%20MECHANISM%20POLICY.pdf

The Company did not receive any complaint from any Director and employee pursuant to Vigil Mechanism Policy during the financial year 2025-26.

(d) Certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/Ministry of Corporate Affairs or any such statutory authority

On the basis of written representations/ declaration received from the Directors, as on 31st March 2026, M/s SSPK & Co., Company Secretaries (Membership No. F10272, CP No. 17237), have issued a certificate, confirming that none of the Directors on Board of the Company has been debarred or disqualified from being appointed or continuing as Director of Companies by SEBI/ MCA or any such authority is annexed to this report.

(e) CEO/CFO Certification

The Managing Director have certified to the Board with respect to the financial statements, in controls and other matters as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(f) Credit Rating

During the financial year under review, the company has not issued any debt instruments or has not approved any fixed deposit programme or any scheme or proposal involving mobilization of funds where credit rating is required to be taken. Therefore, the company has not taken any credit rating from any Credit Rating Agency.

10. **<u>Means of Communication</u>**

(a) Quarterly /Annual results

The Quarterly/Annually Results of the company were published in 'Financial Express' and 'Jansatta'. Details are as under for the financial year 2025-26:

Sl. No.	Period	News Papers	Date of Publication	Website
1.	Quarter ended on 30th June, 2025	Financial Express(English) and Jansatta (Hindi)	15.08.2025	www.ebl.co.in
2.	Quarter ended on 30th September, 2025	Financial Express(English) and Jansatta (Hindi)	15.11.2025	www.ebl.co.in
3.	Quarter ended on 31st December, 2025	Financial Express(English) and Jansatta (Hindi)	13.02.2026	www.ebl.co.in
4.	Quarter and year ended on 31st March, 2026	Financial Express(English) and Jansatta (Hindi)	22.05.2026	www.ebl.co.in

(b) Website

The website of the Company, www.ebl.co.in is regularly updated with the financial results, corporate information, shareholding Pattern and other information as specified under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(c) Annual report

The annual report containing inter alia audited annual accounts, financial statements, reports of the auditors and directors, chairman's statement, management discussion and analysis report and other important information is circulated to the members and displayed on the Company's website.

(d) Intimation to stock exchanges

The Company intimates the Stock Exchanges about all price sensitive information or such other matters which in its opinion are material and of relevance to the shareholders.

(e) Designated exclusive mail-id

The Company has designated email-id exclusive for investor services– investors' secretarial@chokhani.in which has been displaced on the Company's website www.ebl.co.in.

11. Disclosure of certain types of agreements binding listed entities: NA

12. Compliance

Mandatory Requirements

The Company was fully compliant with mandatory requirements of SEBI Listing Regulations, 2015 as on March 31, 2026.

Non - Mandatory Requirements

The Board

The Board periodically reviewed the compliance of all the applicable laws and steps taken by your Company to rectify instances of non-compliance, if any. Your Company is in compliance with all mandatory requirements of the Listing Regulations. The Company has an Executive Chairman and as such does not require a Non-Executive Chairman's Office.

Shareholders' Right

Your Company ensures that the disclosure of all the information is disseminated on a non-discretionary basis to all the Shareholders. The quarterly results along with the press release, investor presentations, and earnings call are uploaded on the website of the Company www.ebl.co.in. The same are also available on the websites of stock exchange (BSE) where the equity shares of your Company are listed.

Reporting of Internal Auditor

The Internal Auditor of your Company is a permanent invitee to the Audit Committee Meetings and regularly attends the Meetings for reporting their findings of the internal audit to the Audit Committee Members.

Certificate on Corporate Governance

The Company has obtained a Certificate from Practicing Company Secretary, Shri Sanjeev Pandey, Partner of M/s SSPK & Co., confirming compliance with conditions of corporate governance, as mandated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The certificate is annexed to this Annual Report.

13. General Information for Shareholders

(a) Annual General Meeting for the Financial Year 2025-26:

Day and Date	**Wednesday, 30th day of September, 2026**
Time	**01:00 P.M.**
Venue	**The Company is conducting meeting through Video Conferencing (VC) /Other Audio-Visual Means (OAVM)**
Book Closure Date	**Thursday, 24th September, 2026 to Wednesday, 30th September, 2026 (both days inclusive)**
Dividend Payment Date	**N.A.**
Registered Office	**D-3/2 Okhla Industrial Area, Phase-II, New Delhi -110020 (INDIA)**

(b) Company Registration Details

The Company is registered in Delhi, India, under the jurisdiction of Registrar of Companies, Delhi. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L74999DL1984PLC018610.

(c) Financial Year

April 01, 2025 to March 31, 2026.

(d) Stock Exchange Info

The Securities of the Company are presently listed at BSE Limited. The Address of BSE Limited is BSE Limited, Phiroz Jeejeebhoy Towers, 25th Floor, Dalal Street, Mumbai-400001.

Stock Code
ISIN: INE706N01017
BSE Code: 507917
The Company does fulfill the required criteria for dematerialization of its Securities.

Listing Fees

The listing fee for the FY 2025-26 has been paid to BSE Limited.

(f) Registrar and Share Transfer Agent

Beetal Financial and Computer Services Private Limited

Beetal House, 3rd Floor, 99 Madangir, Near Dada Harsukh Das Mandir, New Delhi – 110 062

All activities in relation to both share transfer facility are maintained by the registrar and Share transfer agent of the Company. As per the SEBI Listing Regulations, 2015, the requests for effecting transfer of securities shall not be processed unless the securities are held in the dematerialized form with a depository and transmission, or transposition of securities held in physical or dematerialized form shall be affected only in dematerialized form.

(g) Share Transfer system

Transfers of Equity Shares are handled by Beetal Financial and Computer Services Private Limited. The transferee is required to furnish transfer deed duly completed in all respects together with share certificate to Beetal Financial and Computer Services Private Limited at the registered address in order to enable the Registrar and transfer agent to process the transfer and during the FY 2025-26, company has complied with the process of transfer and consolidation of the shares.

(h) Outstanding GDRs / ADRs/ Warrants or any Convertible Instruments, Conversion date and likely impact on Equity

There are no GDR/ ADR/ Warrants or any Convertible Instruments pending conversion or any other instruments which can have an impact on the equity share capital of the Company.

(i) Financial Calendar for 2025-26

The Company's financial year starts on 1st April and ends on 31st March every year. The calendar for approval of quarterly financial results is as under:

First Quarter (April – June)	On or before August 14, 2025
Second Quarter (July – September)	On or before November 14, 2025
Third Quarter (October – December)	On or before February 14, 2026
Fourth Quarter (January – March)	On or before May 30, 2026

(j) Details of Utilization of funds raised

During the FY 2025-26, no funds has been raised through preferential allotment or qualified institutions placement.

(k) Recommendation of any committee of the Board

During the FY 2025-26 there was no event / incidence where the Board has not accepted any recommendation of any committee of the Board.

(l) Total Fees paid to the Statutory Auditors

During the FY 2025-26, the Company has paid Rs. 53,900/- as Audit Fees and Rs. 18,700/- as Certification Charges to Statutory Auditors of the Company.

(m) Category-Wise Shareholding Pattern as on March 31, 2026:

Sl. No.	Particulars	No. of Shares Held	%age of Shares Held
1.	Promoters (Individual and HUF)	330574	17.61
2.	Mutual Funds & UTI	0	0.00
3.	Banks, Financial Institution & Insurance Companies & Central Government/State Government	0	0.00
4.	Foreign Financial Investors	0	00.00
5.	Private Corporate Bodies (Including Promoter group)	773500	41.21
6.	Indian Public	708308	37.74
7.	NRI/OCBs	1914	0.10
8.	Any Other (Body Corporates & Individual HUF)	62504	3.33
Total		**18,76,800**	**100.00**

(n) Distribution of Shareholding as on March 31, 2026:

No. of Shares	No. of Shareholders	No. of Shares	% age to total shares
Up to 5000	2544	504432	26.88
5001 to 10000	143	105889	5.64
10001 to 20000	29	44114	2.35
20001 to 30000	5	11632	0.62
30001 to 40000	1	3903	0.21
40001 to 50000	1	4900	0.26
50001 to 100000	5	35400	1.89
100001 and above	8	1166530	62.15
Total	**2736**	**1876800**	**100.00**

(o) Address for Correspondence:

Mr. Sanjiv Kumar Tiwari
Company Secretary & Compliance Officer

Registered office D-3/2 Okhla Industrial Area, Phase–II, New Delhi-110020,
Website: www.ebl.co.in,
Email-secretarial@chokhani.in, contact@ebl.co.in.

Place: New Delhi

Dated: 14/08/2026

For and on behalf of the Board
East Buildtech Limited

sd/-
Madhusudan Chokhani
Chairman & Managing Director
DIN: 00307234

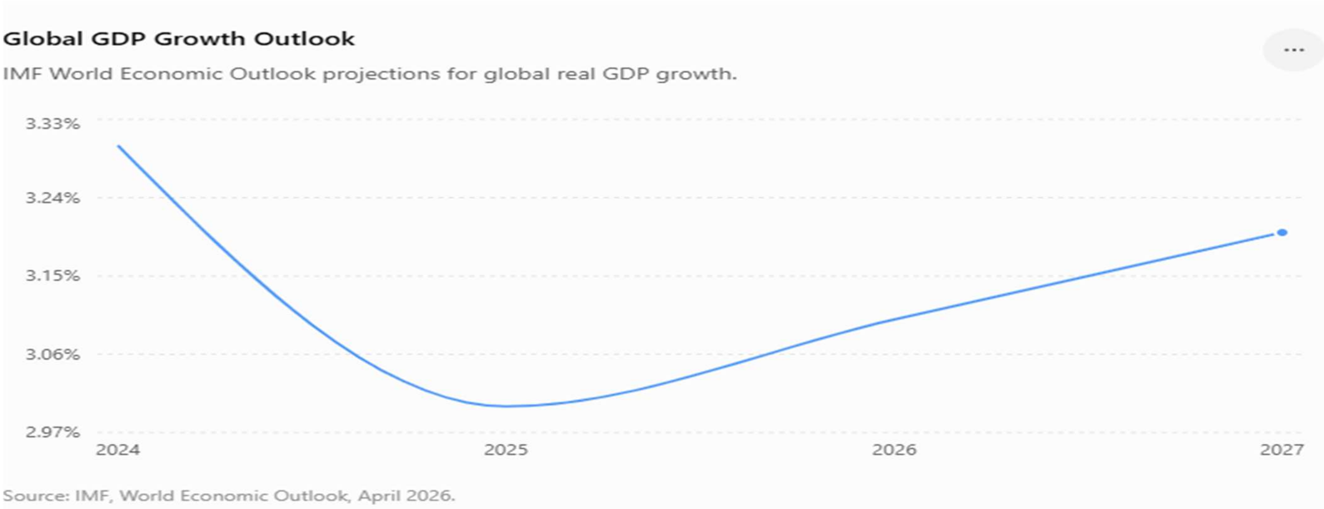
MANAGEMENT DISCUSSION AND ANALYSIS

1. Macro-Economic and Industry Overview

(a) Global Economy

The global economy continued to navigate a challenging macroeconomic environment during Calendar Year 2025, marked by persistent geopolitical tensions, elevated trade barriers, and policy uncertainty. Entering 2026, the global outlook remains resilient but subdued. According to the International Monetary Fund's April 2026 World Economic Outlook, global GDP growth is projected to moderate to 3.1% in 2026 before improving marginally to 3.2% in 2027. The revised outlook reflects the adverse effects of geopolitical conflicts, higher energy prices, supply chain disruptions, and tighter global financial conditions.

The IMF notes that, while the global economy has demonstrated resilience in the face of recent trade disruptions and policy uncertainty, the outbreak of conflict in the Middle East has introduced fresh risks to growth and inflation. Rising commodity prices, heightened uncertainty, and weakened investor confidence are expected to weigh on economic activity, underscoring the need for agile and credible monetary and fiscal policies to preserve macroeconomic stability. Downside risks continue to dominate, particularly if geopolitical tensions escalate further or global trade fragmentation intensifies.



(b) Indian Economy

Despite rising global trade tensions and persistent geopolitical uncertainties, the Indian economy has continued to demonstrate remarkable resilience, supported by strong domestic demand, robust investment activity, and sound macroeconomic fundamentals. As per the National Statistical Office's (NSO) Second Advance Estimates released in February 2026, India's real GDP is estimated to grow by 7.6% in FY2025–26, reflecting a significant improvement over the previous year's growth.

The Reserve Bank of India (RBI) projects that economic momentum will remain strong, driven by sustained private consumption, healthy growth in fixed capital formation, and continued public investment in infrastructure. Higher capacity utilization, stronger corporate balance sheets, and improving business confidence are expected to support private investment. While global trade uncertainties continue to pose risks to exports, recent trade agreements and ongoing efforts to diversify export markets are expected to strengthen India's external sector over the medium term.

The agricultural sector is also expected to benefit from favorable weather conditions and improved rural demand, while the services sector continues to be a key driver of economic growth.

Supported by moderating inflationary pressures, the RBI has maintained an accommodative monetary environment. Headline inflation has eased closer to the central bank's medium-term target of 4%, aided by lower food inflation and stable commodity prices, creating favorable conditions for sustained economic expansion. The central bank expects inflation to remain well-anchored while supporting growth through balanced monetary policy.

India is expected to retain its position as the fastest-growing major economy among large economies. The International Monetary Fund (IMF), in its January 2026 World Economic Outlook Update, revised India's FY2025–26 growth forecast upward to 7.3%, citing stronger-than-expected domestic economic momentum. Although global economic uncertainty persists, India's resilient domestic demand, ongoing structural reforms, and prudent macroeconomic management continue to position the country as one of the world's leading growth engines.

(c) Global Real Estate Market

The global real estate market showed clear signs of recovery during FY 2025–26 as moderating inflation, improving financing conditions and easing monetary policies in several major economies supported investment activity. According to MSCI Real Capital Analytics, global commercial real estate transaction value reached approximately USD 873 billion in 2025, representing a 12% year-on-year increase, while Colliers estimated global investment volumes to have grown by 8.2% over 2024 levels. The recovery was led by industrial and logistics, multifamily residential, data centers and premium office assets, with investors increasingly focusing on high-quality, income-generating properties. Asia-Pacific remained the fastest-growing investment destination, supported by strong economic fundamentals, urbanization and resilient occupier demand.

The medium- to long-term outlook for the global real estate sector remains positive, driven by urban population growth, infrastructure development, digitalization and sustainability-led investments. Industry estimates indicate that the global real estate market was valued at approximately USD 4.34 trillion in 2025 and is projected to grow to USD 4.58 trillion in 2026, registering a CAGR of about 5.5% over the coming decade. Investors continue to priorities sustainable buildings, logistics parks, data centers, residential housing and alternative real estate assets, while environmental, social and governance (ESG) considerations and technology adoption are increasingly shaping investment decisions. Despite the positive outlook, geopolitical risks, interest rate movements and regional economic uncertainties are expected to remain key factors influencing global real estate performance.

(d) Indian Real Estate Market Analysis

The Indian real estate sector continued to exhibit strong growth momentum during FY 2025–26, supported by robust economic fundamentals, rising urbanization, infrastructure expansion and sustained housing demand. Residential real estate remained a key driver, with housing sales in the top seven cities estimated at over 300,000 units in 2025, while average price appreciation across major micro-markets ranged between 6–10% year-on-year, reflecting healthy demand and controlled inventory levels. The commercial office segment also remained resilient, with gross leasing activity crossing approximately 70–75 million sq. ft. in 2025, led by Global Capability Centers (GCCs), IT/ITES firms and financial services occupiers. Industrial and warehousing demand continued to strengthen, supported by e-commerce expansion, manufacturing growth under the “Make in India” initiative and supply chain diversification.

2. Company Overview

East Buildtech Limited was established in 1984 with the primary objective of undertaking construction and development activities including homes, flats, apartments, shops, offices, stores, god owns, and industrial sheds. The Company is engaged in constructing, developing, and delivering such properties for the purpose of sale, lease, rental, or license, including disposal through hire purchase or instalment-based arrangements.

The Company also provides associated facilities and conveniences to tenants and occupiers of its properties. Its business model is focused on creating functional and usable real estate assets that cater to residential, commercial, and industrial requirements, while ensuring efficient utilization of assets through multiple monetization avenues such as sale, leasing, and rental arrangements.

(a) Financial Highlights

Revenues: During FY 2025–26, the Company generated a revenue of ₹14.52 Lakhs, reflecting a decline of approximately 86% as compared to ₹104.15 Lakhs in the previous year.

Profit before tax: During FY 2025-26 stood at (48.55) Lakhs as compared to 47.07 Lakhs in FY 2024-25.

Profit after tax: During FY 2025-26, the Company recorded a profit of (49.02) Lakhs, compared to 33.89 Lakhs in FY 2024-25.

(b) Key Financial Highlights

(Rs in lakhs)

Particulars	FY 2025-26	FY 2024-25
Revenue from operations	14.52	104.15
PBT	(48.55)	47.07
PAT	(49.02)	33.89
EPS	(2.57)	1.78

(c) Key Ratios

Particulars	FY 2025-26	FY 2024-25	Change (%)	Reason for Variance
Debt Equity Ratio	1.63	0.02	-9916.26%	Due to increase in noncurrent borrowing
Inventory Turnover	Inventory Turnover ratio has not been furnished as there is no sale in real estate inventory appearing in balance Sheet	Inventory Turnover ratio has not been furnished as there is no sale in real estate inventory appearing in balance Sheet	Inventory Turnover ratio has not been furnished as there is no sale in real estate inventory appearing in balance Sheet	
Net Profit Ratio	-337.60%	32.55%	-110.37%	Due to Decrease in Profit.
Trade Payable Turnover Ratio	35.73	65.08	-45.10	Due to Increase in average trade payables in current year
Return on Capital Employed	-2.88%	7.45%	-138.70%	Due to Decrease in Profit.
Return on Equity	-1.88%	1.29	-101.46%	Due to Decrease in Profit.

3. Opportunities and Threats

(a) Opportunities

The real estate sector continues to offer significant growth opportunities driven by increasing urbanization, infrastructure development, supportive government policies, and rising demand for quality residential and commercial properties. The Company is well positioned to capitalize on these opportunities through strategic project development, operational efficiency, adoption of digital technologies, and a continued focus on sustainable and customer-centric developments.

(b) Threats

The Company operates in a dynamic business environment that is exposed to certain risks and challenges, including economic uncertainties, fluctuations in interest rates, changes in regulatory and compliance requirements, rising construction and financing costs, project execution risks, and intense market competition. The Company continuously monitors these factors and adopts appropriate risk management practices to minimize their impact while pursuing sustainable growth and enhancing long-term stakeholder value.

4. Cautionary Statement

Certain Statements made in this report relating to Company's objectives, outlook, future plans etc. may constitute "forward looking statement" within the meaning of applicable laws and regulations. Actual performance may differ from such estimates, whether express or implied. Important factors that could make a difference to the Company's operations; include Government Regulations, Tax regimes, Economic developments and other allied factors**.**

CERTIFICATE ON CORPORATE GOVERNANCE COMPLIANCE

[Pursuant to Regulation 34(3) and Schedule V Para E of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members
East Buildtech Limited

We have examined the compliance of conditions of Corporate Governance by M/s. East Buildtech Limited (the "Company"), for the year ended March 31, 2026 as stipulated in Regulation 34(3) and Schedule V Para E of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulation"), as applicable.

The Compliance of conditions of Corporate Governance is the responsibility of the Management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

Our examination is limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us and the representation made by the management, except as mentioned in the disclosures of this report, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the said Clause of the above mentioned Listing Regulations.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For SSPK & Co.
Company Secretaries
(Certificate No.; 2882/2023)

Sd/-
Sanjeev Pandey
Partner
Mem No.: F10272
COP No.: 17237
UDIN: F010272H001075215

Date: 11.08.2026
Place: Delhi

CERTIFICATION BY CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)

The Board of Directors
East Buildtech Limited
D-3/2, Okhla Industrial Area
Phase-II, New Delhi-110020

Dear Sir,

We hereby certify the following that:

a) We have reviewed financial results for the quarter and financial year ended March 31, 2026 and that to the best of our knowledge and belief:

i. These results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations and accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company.

b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the quarter and year ended March 31, 2026, which are fraudulent, illegal or violative of the Company's Code of Conduct.

c) That we have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed, from time to time, to the Auditors and the Audit Committee, operation of such internal controls and that such further improvement in design & structure are being made to meet the growing requirements of business.

(e) We have indicated to the auditors and the Audit committee:

i. Significant changes in internal control including internal financial controls over financial reporting during the quarter and year ended March 31, 2026, if any;

ii. Significant changes in accounting policies during the quarter and year ended March 31, 2026 and that the same have been disclosed in the notes to the financial results, if any; and

iii. Instances, if any, of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

	Sd/-	**Sd/-**
Place: New Delhi	**Madhusudan Chokhani**	**Sanjiv Kumar Tiwari**
Dated: 14/08/2026	**Chairman & Managing Director**	**Chief Financial Officer**
	DIN-00307234	**FCS-7150**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
East Buildtech Limited
D-3/2, Okhla Industrial Area
Phase-II, South Delhi- 110020

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **M/s East Buildtech Limited having CIN L74999DL1984PLC018610** and having registered office at D-3/2, Okhla Industrial Area Phase-II, South Delhi- 110020 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015.

In my opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31^{st} March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company	Date of Cessation
1.	Mr. Madhusudan Chokhani	00307234	30/03/1999	-
2.	Mr. Sureshkumar Goenka	01137986	10/02/2022	-
3.	Mr. Madhusudan Agarwal	00338537	16/03/2017	
4.	Mrs. Priti Tulshan	10639931	28/05/2024	-

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For SSPK & Co.
Company Secretaries
(Cert. No.; 2882/2023)

Date: 11.08.2026
Place: Delhi
Sd/-
Sanjeev Pandey
Partner
Mem No.: F10272
COP No: 17237
UDIN: F010272H001073477