



# East Buildtech Limited

(Formerly known as Chokhani Business Limited)

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

13<sup>th</sup> February, 2018

To

**BSE Ltd.,**  
Phiroze Jee Jee Bhoy Towers  
Dalal Street  
Mumbai-400001

**Sub: Submission of Un-Audited Financial Results (as per applicable Ind-AS)  
pursuant to Regulation 33 of SEBI (LODR) 2015 for the quarter ended 31.12.2017**

Dear Sir/Ma'am,

Please find enclosed herewith the approved Un- Audited Financial Results of the company for the quarter ended 31.12.2017 as per the SEBI (LODR) 2015.

Kindly took note and record of the same.

Thanking you,

Yours faithfully,  
For East Buildtech Limited

**S K Mandelia**  
Director  
DIN: 07136408

Encl. Financial results



**Think Positive on Industrial Surplus**

**Sell Industrial Surplus & Products**

\*(T&C apply)

**INDEPENDENT AUDITORS' REVIEW REPORT**

**TO THE BOARD OF DIRECTORS OF EAST BUILDTECH LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **EAST BUILDTECH LIMITED** ("the company") for the period ended 31<sup>st</sup> December, 2017 ("the statement"). This Statement is the responsibility of the Company Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement bases on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above nothing has to come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B.K. Shroff & Co.**

Chartered Accountants

Reg. No. : 302166E

*Kavita Nanda*

Partner

Membership No.:90378

Place: New Delhi

Date: 13.02.2018







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EAST BUILDTECH LIMITED						
Statement of Un-audited Results for the Quarter ended on 31/12/2017						
Sl. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED	
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)
I.	Revenue from operations	6.24	47.03	-	104.32	30.00
II.	Other Income	0.01	4.04	1.57	3.93	19.32
III.	<b>Total Revenue (I+II)</b>	<b>6.25</b>	<b>51.07</b>	<b>1.57</b>	<b>108.25</b>	<b>49.32</b>
IV.	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
	(d) Employees benefits expense	2.63	2.86	11.32	13.92	39.25
	(e) Finance costs	0.16	4.12	0.12	5.35	0.42
	(f) Depreciation and amortisation expense	1.02	1.01	1.47	3.05	4.33
	(g) Other expenses	6.16	6.30	3.95	18.75	16.17
	<b>Total expenses</b>	<b>9.97</b>	<b>14.29</b>	<b>16.86</b>	<b>41.07</b>	<b>62.17</b>
V.	<b>Profit / (Loss) before exceptional and tax (III-IV)</b>	<b>(3.72)</b>	<b>36.78</b>	<b>(15.29)</b>	<b>67.18</b>	<b>(12.85)</b>
VI.	Exceptional items	-	-	-	-	-
VII.	<b>Profit / (Loss) before tax (V-VI)</b>	<b>(3.72)</b>	<b>36.78</b>	<b>(15.29)</b>	<b>67.18</b>	<b>(12.85)</b>
VIII.	Tax expense					
	(i) Current Tax	(0.73)	6.99	-	10.32	-
	(ii) MAT credit entitlement	(0.14)	(4.29)	-	(8.49)	-
	(iii) Deferred Tax	(0.10)	6.79	(5.14)	17.14	(5.29)
	(iv) Tax adjustments for earlier years	0.09	-	-	0.09	-
	<b>Total tax expense</b>	<b>(0.88)</b>	<b>9.49</b>	<b>(5.14)</b>	<b>19.06</b>	<b>(5.29)</b>
IX.	<b>Profit / (Loss) for the period (XI-XIV)</b>	<b>(2.84)</b>	<b>27.29</b>	<b>(10.15)</b>	<b>48.12</b>	<b>(7.56)</b>
X.	Other comprehensive income					
	Items that will not be reclassified to profit or loss	(0.02)	(0.07)	(1.37)	(0.05)	(4.11)
	Items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>(0.02)</b>	<b>(0.07)</b>	<b>(1.37)</b>	<b>(0.05)</b>	<b>(4.11)</b>
XI.	<b>Total comprehensive income (IX + X)</b>	<b>(2.86)</b>	<b>27.22</b>	<b>(11.52)</b>	<b>48.07</b>	<b>(11.67)</b>
XII.	Earnings Per Equity Share (EPS) (in Rs.)					
	Basic	(0.15)	1.43	(0.61)	2.56	(0.62)
	Diluted	(0.15)	1.43	(0.61)	2.56	(0.62)

#### NOTES :

1	The above unaudited financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 13th February, 2018.
2	The company adopted Indian Accounting standards ("Ind-AS") from 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the Ind-AS 34 interim financial reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India. The result for the quarter and nine months ended 31st December, 2016 have been re-stated to make them comparable with Ind AS results. The Ind-AS compliant financial results pertaining to quarter and nine months ended 31st December, 2016 have been limited review by the Auditors. The management has exercised due diligence to ensure that the financial results presents a true and fair view of its affair.
3	The Statutory Auditors have carried out a Limited Review of the standalone financial results of the quarter and nine months ended 31st December 2017.

*Signature*



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\*(T&C apply)

4 STATEMENT OF SEGMENT-WISE REVENUE , RESULTS AND CAPITAL EMPLOYED FOR QUARTER DECEMBER 31, 2017.					
Particulars	QUARTER ENDED			HALF YEAR ENDED	
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited
1. Segment Revenue					
(a) Segment -A(Real Estate/Constn)	3.01	6.80	1.46	12.64	18.95
(b) Segment -B(Consultancy)	3.24	44.27	0.09	95.57	30.09
(c) Unallocated	-	-	0.02	0.04	0.28
<b>Total</b>	<b>6.25</b>	<b>51.07</b>	<b>1.57</b>	<b>108.25</b>	<b>49.32</b>
Less: i) Interest Segment Revenue	-	-	-	-	-
Net Sales/Income from Operation	<b>6.25</b>	<b>51.07</b>	<b>1.57</b>	<b>108.25</b>	<b>49.32</b>
2. Segment Results (Profit (+)/Loss(-) before tax and interest from each segment					
(a) Segment -A	(1.83)	(2.20)	(6.34)	(2.51)	(3.23)
(b) Segment -B	(0.35)	44.62	(12.22)	79.11	(12.25)
(c) Unallocated	(1.47)	(1.52)	3.27	(4.15)	2.68
<b>Total</b>	<b>(3.65)</b>	<b>40.90</b>	<b>(15.29)</b>	<b>72.45</b>	<b>(12.80)</b>
Less : i) Interest	0.16	4.12	-	5.36	0.05
ii) Other Un-allocated Expenditure	-	-	-	-	-
iii) Un-allocated income	-	-	-	-	-
<b>Total Profit Before Tax</b>	<b>(3.81)</b>	<b>36.78</b>	<b>(15.29)</b>	<b>67.09</b>	<b>(12.85)</b>
3. Capital Employed (Segment Assets- Segment Liabilities)					
(a) Segment -A	655.31	656.95	562.23	655.31	562.23
(b) Segment -B	8.29	9.50	23.58	8.29	23.58
(c) Unallocated	-	-	19.69	-	19.69
<b>Total</b>	<b>663.60</b>	<b>666.45</b>	<b>605.50</b>	<b>663.60</b>	<b>605.50</b>
5 Previous quarters figures have been re-grouped and re-arranged wherever necessary.					
6 Reconciliation of Net Profit (Loss) as previously reported under Indian GAAP to Ind-AS for the quarter and nine months ended 31st December 2017 is as under:-					
	<b>Quarter ended 31.12.2016 (Unaudited)</b>	<b>Nine months ended (Unaudited)</b>			
<b>Net profit / (loss) for the quarter as per Previous GAAP</b>	(11.52)	(11.67)			
Add / (Less) : Ind AS Adjustments					
Acturial gain/loss on defined benefit obligations recognized in other con	1.37	4.11			
<b>Net profit / (loss) as per Ind AS</b>	<b>(10.15)</b>	<b>(7.56)</b>			
Other Comprehensive Income (OCI) after tax	(1.37)	(4.11)			
<b>Net profit / (loss) for the quarter as per Ind AS</b>	<b>(11.52)</b>	<b>(11.67)</b>			

For EAST BUILDTECH LIMITED

*S K Mandelia*

S K Mandelia  
Director  
DIN :07136408

Place : New Delhi  
Date : 13.02.2018

