



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

01st December, 2017

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 and Circular dated 05th July 2016 (CIR/CFD/FAC/62/2016), for the quarter and half year ended 30.09.2017

Dear Sir/Ma'am,

Please find enclosed herewith the Un- Audited Financial Results of the company for the quarter and half year ended 30.09.2017 as per the revised format as stated under Circular No. CIR/CFD/FAC/62/2016 dated 05th July 2016.

Kindly took note and record of the same.

Thanking you,

Yours faithfully,
For East Buildtech Limited

Authorise Signatory

Encl. Financial results

B. K. SHROFF & CO.

Chartered Accountants

3/7-B, Asaf Ali Road,
1st Floor, Flat No. 4,
New Delhi - 110002.

Phones : 23271407, 23284825, 23284826

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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 Quarter and half year ended 30th September, 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



Place: New Delhi
Date: 01.12.2017

Kavita Nanda
Partner
Membership No.:90378



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| EAST BUILDTECH LIMITED | | | | | | |
|---|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Statement of Un-audited Results for the Quarter ended on 30/09/2017 | | | | | | |
| Sl. No. | Particulars | QUARTER ENDED | | | HALF YEAR ENDED | |
| | | 30.09.2017 (Unaudited) | 30.06.2017 (Unaudited) | 30.09.2016 (Unaudited) | 30.09.2017 (Unaudited) | 30.09.2016 (Unaudited) |
| I. | Revenue from operations | 47.03 | 51.05 | - | 98.08 | 30.00 |
| II. | Other Income | 4.04 | 0.12 | 9.00 | 4.16 | 17.75 |
| III. | Total Revenue (I+II) | 51.07 | 51.17 | 9.00 | 102.24 | 47.75 |
| 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 tra | - | - | - | - | - |
| | (d) Employees benefits expense | 2.86 | 8.67 | 15.97 | 11.53 | 27.94 |
| | (e) Finance costs | 4.12 | 1.07 | 0.12 | 5.19 | 0.29 |
| | (f) Depreciation and amortisation expense | 1.01 | 1.02 | 1.43 | 2.03 | 2.86 |
| | (g) Other expenses | 6.30 | 6.29 | 5.79 | 12.59 | 14.22 |
| | Total expenses | 14.29 | 17.05 | 23.31 | 31.34 | 45.31 |
| V. | Profit / (Loss) before exceptional and tax (III-IV) | 36.78 | 34.12 | (14.31) | 70.90 | 2.44 |
| VI. | Exceptional items | - | - | - | - | - |
| VII. | Profit / (Loss) before tax (V-VI) | 36.78 | 34.12 | (14.31) | 70.90 | 2.44 |
| VIII. | Tax expense | | | | | |
| | (i) Current Tax | 6.99 | 4.06 | - | 11.05 | - |
| | (ii) MAT credit entitlement | (4.29) | (4.06) | - | (8.35) | - |
| | (iii) Deferred Tax | 6.79 | 10.45 | (4.56) | 17.24 | 0.56 |
| | (iv) Tax adjustments for earlier years | - | - | - | - | - |
| | Total tax expense | 9.49 | 10.45 | (4.56) | 19.94 | 0.56 |
| IX. | Profit/(Loss) for the period (XI-XIV) | 27.29 | 23.67 | (9.75) | 50.96 | 1.88 |
| X. | Other comprehensive income | | | | | |
| | Items that will not be reclassified to profit or loss | (0.07) | 0.04 | (1.01) | (0.03) | (2.03) |
| | Items that will be reclassified to profit or loss | - | - | - | - | - |
| | Total other comprehensive income | (0.07) | 0.04 | (1.01) | (0.03) | (2.03) |
| XI. | Total comprehensive income (IX + X) | 27.22 | 23.71 | (10.76) | 50.93 | (0.15) |
| XII. | Earnings Per Equity Share (EPS) (in Rs.) | | | | | |
| | Basic | 1.43 | 1.24 | (0.57) | 2.67 | (0.01) |
| | Diluted | 1.43 | 1.24 | (0.57) | 2.67 | (0.01) |

NOTES :

- The above statement of financial result was taken on record by the Board of Directors in their meeting held on 01-12-2017.
- The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, from April 01, 2017 and accordingly, these standalone unaudited financial results (including figures for the quarter ended Sep 30, 2016) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India.
- The standalone financial results and other financial information for the quarter ended Sep 30, 2016 have not been audited or reviewed by the statutory auditors. However, the management has exercised necessary due diligence to ensure that the standalone unaudited financial results provide a true and fair view of the Company's affairs.



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4 STATEMENT OF SEGMENT-WISE REVENUE , RESULTS AND CAPITAL EMPLOYED FOR QUARTER SEPTEMBER 30, 2017.

| Particulars | QUARTER ENDED | | | HALF YEAR ENDED | |
|--|---------------|---------------|----------------|-----------------|---------------|
| | 30.09.2017 | 30.06.2017 | 30.09.2016 | 30.09.2017 | 30.09.2016 |
| | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited |
| 1. Segment Revenue | | | | | |
| (a) Segment -A(Real Estate/Constn) | 3.01 | 3.08 | 8.75 | 6.09 | 17.50 |
| (b) Segment -B(Consultancy) | 48.06 | 48.05 | - | 96.11 | 30.00 |
| (c) Unallocated | - | 0.04 | 0.25 | 0.04 | 0.25 |
| Total | 51.07 | 51.17 | 9.00 | 102.24 | 47.75 |
| Less: i) Interest Segment Revenue | - | - | - | - | - |
| Net Sales/Income from Operation | 51.07 | 51.17 | 9.00 | 102.24 | 47.75 |
| 2. Segment Results (Profit (+)/Loss(-) before tax and interest from each segment | | | | | |
| (a) Segment -A | (2.20) | (2.03) | 0.60 | (4.23) | 3.04 |
| (b) Segment -B | 44.62 | 38.37 | (16.51) | 82.99 | 0.28 |
| (c) Unallocated | (1.52) | (1.15) | 1.72 | (2.67) | (0.59) |
| Total | 40.90 | 35.19 | (14.19) | 76.09 | 2.73 |
| Less : i) Interest | 4.12 | 1.07 | 0.12 | 5.19 | 0.29 |
| ii) Other Un-allocated Expenditure | - | - | - | - | - |
| iii) Un-allocated income | - | - | - | - | - |
| Total Profit Before Tax | 36.78 | 34.12 | (14.31) | 70.90 | 2.44 |
| Less:Tax including Deferred Tax | 9.49 | 10.45 | (4.56) | 19.94 | 0.56 |
| Profit for the period | 27.29 | 23.67 | (9.75) | 50.96 | 1.88 |
| Items that will not be reclassified to profit or loss | (0.07) | 0.04 | (1.01) | (0.03) | (2.03) |
| Total comprehensive income | 27.22 | 23.71 | (10.76) | 50.93 | (0.15) |
| 3. Capital Employed (Segment Assets- Segment Liabilitie | | | | | |
| (a) Segment -A | 656.95 | 622.62 | 571.87 | 656.95 | 571.87 |
| (b) Segment -B | 9.50 | 16.62 | 28.71 | 9.50 | 28.71 |
| (c) Unallocated | - | - | 16.44 | - | 16.44 |
| Tot | 666.45 | 639.24 | 617.02 | 666.45 | 617.02 |

5 The Limited Review as required under regulation 33 of the SEBI has been completed by Statutory Auditors.

6 Previous quarters figures have been re-grouped and re-arranged wherever necessary.

7 Reconciliation of net loss for the quarter and half year ended September 30, 2016 under Indian GAAP (Previous GAAP) and Ind AS is as under:

| Particulars | Quarter ended 30.09.2016 (Unaudited) | Half Year ended 30.09.2016 (Unaudited) |
|--|--|--|
| Net profit / (loss) for the quarter as per Previous GAAP | -10.76 | -0.15 |
| Add / (Less) : Ind AS Adjustments | | |
| Acturial gain/loss on defined benefit obligations recognized in other comprehensive income | 1.01 | 2.03 |
| Net profit / (loss) as per Ind AS | (9.75) | 1.88 |
| Other Comprehensive Income (OCI) after tax | -1.01 | -2.03 |
| Net profit / (loss) for the quarter as per Ind AS | (10.76) | (0.15) |

Place : New Delhi
Date : 01-12-2017



For EAST BUILDTECH LIMITED

(Signature)
MADHUSUDAN CHOKHANI
MANAGING DIRECTOR
DIN :00307234



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SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2017

| ASSETS | | As at 30.09.2017 |
|-------------------------------|--------------------------------|------------------|
| I | NON CURRENT ASSETS | |
| 1 | Property, Plant and Equipments | 10.92 |
| 2 | Financial Assets | |
| | Investments | - |
| | Other Financial Assets | 0.53 |
| 3 | Deferred Tax Assets (net) | 7.09 |
| 4 | Income Tax Assets (net) | 22.14 |
| II | CURRENT ASSETS | |
| 1 | Inventories | 666.25 |
| 2 | Financial Assets | |
| | Trade receivables | 2.36 |
| | Cash and cash equivalents | 5.59 |
| 3 | Other Current Assets | 3.34 |
| | | |
| | | 718.22 |
| EQUITY AND LIABILITIES | | |
| I | Equity | |
| 1 | Equity Share Capital | 190.76 |
| 2 | Other Equity | 475.69 |
| II | NON-CURRENT LIABILITIES | |
| 1 | Financial liabilities | |
| | Borrowings | - |
| 2 | Provisions | 13.09 |
| III | CURRENT LIABILITIES | |
| 1 | Financial liabilities | |
| | Trade and other payables | 1.48 |
| | Other financial liabilities | 20.42 |
| 2 | Provisions | 0.41 |
| 3 | Other current liabilities | 5.32 |
| 4 | Current tax liabilities | 11.05 |
| | | |
| | | 718.22 |

Place : New Delhi
Date : 01-12-2017



For EAST BUILDTECH LIMITED


MADHUSUDAN CHOKHANI
MANAGING DIRECTOR
DIN :00307234



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