

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

18<sup>th</sup> August, 2020

The Manager, Corporate Relationship Department, BSE Ltd., Phiroze Jeejebhoy Towers Dalal Street Mumbai -400 001

BSE Scrip Code - 507917

Sub: Submission of Un-Audited Financial Results (as per applicable IND-AS) for quarter ended on 30<sup>th</sup> June, 2020.

Dear Sir / Ma'am,

To

Kindly record the same and acknowledge the receipt.

Thanking you,

Yours faithfully,

For East Buildtech Limited TEC

Richa Malhotra [Company Secretary & Compliance Officer] Email: contact@ebl.co.in

**Encl. Financial Results** 



Think Positive on Industrial Surplus

Chartered Accountants

3/7-B, Asaf Ali Road, 1st Floor, Flat No. 4, New Delhi - 110002. Phones : 23271407, 23284825, 23284826 23270362, 42831400 E-mail : bkshroffdelhi@yahoo.com bkshroffdelhi@rediff.com

**NEW DELHI** 

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

To The Board of Directors of East Buildtech Limited

B. K. SHROFF & CO.

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of East Buildtech Limited for the period ended 30<sup>th</sup> June 2020 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
- 2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Emphasis of Matter -

We draw attention to Note 6 of the accompanying standalone financial results, which describes the management's evaluation of impact of uncertainties related to COVID-19 and its consequential effects on the operations of the Company. Our conclusion is not modified in respect of this matter.

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



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6. The Statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2020 and the published unaudited year-to-date figures up to the third quarter of that financial year, which were subjected to a limited review by us, as required under the listing Regulations.

> For B. K. SHROFF & Co **Chartered Accountants** Firm Registration No. 302166E

> > Kavita Namis

(KAVITA NANGIA) PARTNER Membership Number: 090378

Place:New Delhi Date:18<sup>th</sup> August 2020 UDIN: 20090378AAAAA69636





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	Statement of Un-audited Financial Results for the Qu	uarter ended of	n 30/06/2020		
SI. No.	Particulars	QUARTER ENDED			YEAR
		30.06.2020 (Unaudited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)	31.03.2020 (Audited)
١.	Revenue from operations	3.63	3.00	11.62	20.62
11.	Othe Income	0.01	-	0.83	0.94
111.	Total Revenue (I+II)	3.64	3.00	12.45	21.56
IV.	Expenses				
	(a) Cost of materials consumed	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-
	(d) Employees benefits expense	2.85	3.00	3.67	13.49
	(e) Finance costs	1.09	0.54	1.91	4.17
-	(f) Depreciation and amortisation expense	0.06	0.09	0.09	0.36
	(g) Other expenses	5.67	5.28	7.23	25.69
	Total expenses	9.67	8.91	12.90	43.71
V.	Profit / (Loss) before exceptional and tax (III-IV)	(6.03)	(5.91)	(0.45)	(22.15)
VI.	Exceptional items	-	-		-
VII.	Profit / (Loss) before tax (V-VI)	(6.03)	(5.91)	(0.45)	(22.15)
VIII.	Tax expense	(1111)			
	(i) Current Tax	_		-	
	(ii) MAT credit entitlement			-	· _
	(iii) Deferred Tax	(1.55)	(1.54)	0.69	(4.95)
	(iv) Tax adjustments for earlier years	. (	-	-	(1.00)
	Total tax expense	(1.55)	(1.54)	0.69	(4.95)
IX.	Profit /(Loss) for the period (XI-XIV)	(4.48)	(4.37)	(1.14)	(17.20)
X	Other comprehensive income	(1.10)	(1.01)	()	(11.20)
	Items that will not be reclassified to profit or loss	0.14	0.05	0.41	0.56
	Tax on above	(0.04)	(0.01)		(0.14)
	Items that will be reclassified to profit or loss	(0.04)	(0.01)	(0.10)	(0.14)
	Total other comprehensive income	0.10	0.04	0.31	0.42
XI	Total comprehensive income (IX + X)		0.04	0.31	0.42 (16.78)
	Earnings Per Equity Share (EPS) (in Rs.)	(4.38)	(4.33)	(0.83)	(10.70)
	Basic	(0.24)	(0.00)	(0.00)	(0.00)
	Diluted		(0.23)	(0.06)	(0.92)
		(0.24)	(0.23)	(0.06)	(0.92)

EAST BUILDTECH LIMITED





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NOTES :

	Rupees in Lakhs				
	QUARTER ENDED			YEAR ENDER	
Particulars	30.06.2020	30.06.2019	31.03.2020	31.03.2020	
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
1. Segment Revenue					
(a) Segment -A (Real Estate/Constn)	3.64	3.00	12.45	21.4	
(b) Segment -B (Consultancy)	-	-	-		
(c) Unallocated	-		-	0.0	
Total	3.64	3.00	12.45	21.5	
Less: i) Inter Segment Revenue	• •		-	·	
Net Sales/Income from Operation	3.64	3.00	12.45	21.5	
2.Segment Results (Profit (+)/Loss(-) before tax and interest from each segment					
(a) Segment -A	(0.70)	(0.70)	6.81	4.0	
(b) Segment -B	(3.15)	(3.31)	(4.18)	(15.52	
(c) Unallocated	(1.09)	(1.36)	(1.16)	(6.52	
Total	(4.94)	(5.37)	1.47	(17.97	
Less : i) Interest	1.09	0.54	1.92	4.1	
ii) Other Un-allocated Expenditure net off		-	-		
iii) Un-allocated income	-	-	-		
Total Profit Before Tax	(6.03)	(5.91)	(0.45)	(22.15	
3. Capital Employed (Segment Assets- Segment Liabilities)					
(a) Segment -A	664.52	661.52	662.35	662.3	
(b) Segment -B	(46.46)	(25.58)	(46.15)	(46.15	
(c) Unallocated	13.44	12.38	19.68	19.6	
Total	631.50	648.32	635.88	635.8	

2 The above Unaudited financial results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 18<sup>th</sup> August 2020.

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

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

5 These financial results have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013. The statutory auditors of the company have carried out the limited review of the results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015.

6 Pursuant to outbreak of coronavirus disease (COVID – 19) worldwide and its declaration as global pandemic, the government of India declared lockdown on March 24, 2020 which led the temporary suspension of the operations of the company and has impacted the overall business due to major labour problem, transportation of inward and outward material, interstate movement of manpower like NCR. Subsequently the company has carried out its initial assessment of the likely adverse impact on economic environment and financial risk because of COVID – 19.

The company continues to monitor the impact of COVID- 19 on its business including its impact on customers, supply chain etc. due care has exercised in concluding on significant accounting judgment and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results for the Quarter ended 30th June 2020.

The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these financial statements. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Place : New Delhi Date : 18-08-2020



For East Buildtech Limited

MADHUSUDAN CHOKHANI MANAGING DIRECTOR DIN :00307234