

LADDU GOPAL ONLINE SERVICES LIMITED

(Formerly known as ETT Limited)

CIN: L90009DL1993PLC123728

Registered Office: House No 503/12 Main Bazar, Sabzi Mandi,

Shakti Nagar North Delhi, 110007

Email id- compliance@lgos.com website- <https://lgos.in> Tel. +7383380911

Date: 28.05.2025

To,
The Director,
Listing and Market Operations,
The Bombay Stock Exchange of India Ltd,
Phiroze Jeejeebhoy Towers, 1st Floor,
Dalal Street, Fort,
Mumbai – 400001, Maharashtra.

Reference: ISIN - INE546I01017; Scrip Code- 537707 Symbol-LADDU

Subject: Outcome of Board Meeting.

Dear Sir/Ma'am,

In terms of Regulation 30 of Securities and Exchange Board of India (Listing Obligation And Disclosure Requirement) 2015 and in continuation of our earlier intimation of Board Meeting dated 20th May, 2025, we hereby inform you that Board of Directors of the company at its meeting duly convened and held on Wednesday, 28th May, 2025 at commenced at 17:00 pm (1700 Hours) and concluded at 20:10 pm (201 0Hours) has inter-alia considered and approved the following businesses

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the quarter and year ended March 31, 2025 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015. Copy of the same is attached herewith for your reference.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a statement that the Statutory Auditors of the Company have issued an Audit Report with a modified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2025, is also attached for your ready reference.

2. Audited Standalone Financial Statements of the Company for the year ended 31st March, 2025 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.
3. The Shifting of the Corporate Office of the company **from** 8/18 Basement, Kalkaji Extension, Kalkaji, South Delhi, New Delhi, Delhi, India, 110019 **to** House No 503/12 Main Bazar, Sabzi Mandi, Shakti Nagar North Delhi, 110007.
4. The appointment of Vishakha Agrawal & Associates, Practicing Company Secretaries, as the Secretarial Auditor of the Company for FY 2024-25.

Please find enclosed herewith the Copies of the following:

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1. Details pursuant to SEBI Circular dated July 13, 2023 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as **Annexure-I**.

You are requested to please take the same in your record.

Thanking you,

Yours truly,

**FOR, LADDU GOPAL ONLINE SERVICES LIMITED
(FORMERLY KNOWN AS ETT LIMITED)**

**AFSANA MIROSE KHERANI
MANAGING DIRECTOR
DIN: 09604693**

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ANNEXURE I:

Details pursuant to SEBI Circular dated July 13, 2023 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

S.No	Particulars	Details
1	Reason for change viz. Appointment	Appointment of M/s. Vishakha Agrawal & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company for the financial year 2024-25.
2.	Date of Appointment/ cessation (as applicable) and term of appointment.	Appointment as Secretarial Auditor of the Company for the financial year 2024-25
3.	Brief Profile (In case of appointment)	Vishakha Agrawal & Associates, Practicing Company Secretaries, is established by Vishakha Agrawal, a Practicing Company Secretary having vast experience in providing services in Company Law, Securities Laws, Secretarial Audit etc. along with other specializations.
4.	Disclosure of Relationship between Directors {in case of appointment of Director}	Not Applicable

INDEPENDENT AUDITOR'S REPORT**To****The Board of Directors of
Laddu Gopal Online Services Limited****Report on the audit of the Standalone Financial Results for the Quarter and Year ended
31st March 2025.****Qualified Opinion**

We have audited the accompanying standalone quarterly financial results of **Laddu Gopal Online Services Limited** (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- (I) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (II) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss³ and other comprehensive income and other financial information for the quarter ended 31st March 2025 as well as the year-to-date results for the period from 01/04/2024 to 31/03/2025.

Basis for Qualified Opinion

- *In our opinion and according to the information and explanations provided to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 is applicable to the company, because the company's financial assets constitute more than 50 percent of the total assets and income from financial assets constitute more than 50 percent of the gross income. However, company does not obtain registration under the provisions of Section 45-IA of the Reserve Bank of India Act, 1934.*
- *Outstanding balance of unsecured loans received, loans advanced and trade advances are subject to confirmation and supporting documents.*



Branches : Mumbai & Bhilwara

Head Office : 1016-1018, Anand Mangal-III, Opp. Core House,
Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi,
Ahmedabad - 380 015. Phone : 079 - 4897 1100, 4006 9039
Email : info@sdco.co.in - ca.sdco@gmail.com

- *During the year, the company has given loans & advances to corporates which exceeds the limit specified under Section 186 of the Companies Act, 2013.*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to certain matters relating to the financial statements for the period under audit:

- Previous years' figures have been taken as certified by previous statutory auditor. Our opinion is **not** modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial



results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

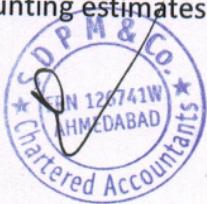
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Annual Financial Results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date : 28/05/2025

Place : Ahmedabad

For S-D-P M & Co.
Chartered Accountants

Malay Pandit

Partner

M.No. 046482

FRN: 126741W

UDIN: 25046482BMLDLB7101



Laddu Gopal Online Services Limited

COMPANY CIN: L90009DL1993PLC123728

House No 503/12 Main Bazar, Sabzi Mandi, Shakti Nagar (North Delhi), North Delhi, Delhi, India, 110007

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED ON MARCH 31, 2025						
Sr.		Particulars	Quarter ended		Year ended	
			31.03.2025	31.12.2024	31.03.2024	31.03.2025
			Audited	Un-audited	Audited	Audited
1	(a)	Income	-	-	-	-
	(b)	Income from operations	79.87	83.65	71.84	322.20
		Other income				274.20
		Total Income	79.87	83.65	71.84	322.20
2		Expenditure				
	(a)	Cost of Materials Consumed	-	-	-	-
	(b)	Purchases of Stock-in-Trade	-	-	-	-
		(Increase)/Decrease in Inventories of Finished Goods & work in process	-	-	-	-
	(c)	Employee benefits expense	0.15	2.92	2.70	6.94
	(d)	Finance Cost	4.24	-	-	4.24
	(e)	Depreciation and amortization expense	-	-	-	-
	(f)	Other expenses	121.47	22.04	13.08	150.11
		Total Expenditure	125.86	24.96	15.78	161.28
						38.65
3		Profit /(Loss) before exceptional items and tax (1-2)	(45.99)	58.69	56.05	160.92
4		Exceptional items			-	-
5		Profit/(Loss) before tax (3-4)	(45.99)	58.69	56.05	160.92
6		Tax Expense				
	(a)	Current Tax	-	5.72	-	-
		Less: MAT Credit	-	-	-	-
	(b)	Deferred Tax	12.57	-	16.56	40.43
	(c)	Income Tax paid of Earlier years			-	61.41
7		Net Profit / (Loss) for the period (5-6)	(58.56)	52.97	39.49	120.49
8		Other Comprehensive Income/Expenses (net of tax) (OCI)				173.49
	(a)	Items that will not be reclassified to profit and loss	-	-	-	-
	(b)	Items that will be reclassified to profit and loss	-	-	-	-
		Total	-	-	-	-
9		Total Comprehensive Income for the period (7+8)	(58.56)	52.97	39.49	120.49
10		Paid-up equity share capital (Face Value of ` 10/- each)	2,695.85	1,036.87	1,036.87	2,695.85
11		Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-		3,522.99
12		Earning Per Share (EPS)				2,573.01
	(a)	Basic and Diluted EPS before extraordinary items for the period, for the year to date and for the previous year (not to be annualized) (in `)	(0.22)	0.51	0.38	0.45
	(b)	Basic and Diluted EPS after Extraordinary items for the period for the year to date and for the previous year (not to be annualized) (in `)	(0.22)	0.51	0.38	0.45
						1.67

Notes :-

- 1 The above Financial Results have been reviewed by Audit Committee and have been approved and taken on record by Board of Directors in their respective meetings held on 28th May, 2025 and are based on Financial Statement audited by Statutory Auditor.
- 2 The above financial results for the quarter and year ended on March 31, 2025 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 Figures for the quarter ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full financial year and published figures of nine months ended 31st December 2024 and 31st December 2023 respectively which were subject to a limited review by the statutory auditors.
- 4 Figures for previous quarters/year have been regrouped/reclassified/rearranged wherever necessary.
- 5 Previous years' figures have been taken as certified by previous auditor.

**By order of the Board of Directors of
Laddu Gopal Online Services Limited**

Place: Delhi
Date: 28/05/2025

Afsana Mirose Kherani
Managing Director
DIN : 09604693

Laddu Gopal Online Services Limited

COMPANY CIN: L90009DL1993PLC123728

House No 503/12 Main Bazar, Sabzi Mandi, Shakti Nagar (North Delhi), North Delhi, Delhi, Delhi, India, 110007

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

(' in lakhs)

SR.NO.	PARTICULARS.	AS AT 31/03/2025	AS AT 31/03/2024
	ASSETS.		
(A)	NON CURRENT ASSETS.		
1	Property, Plant and Equipments	-	-
2	Financial assets	-	-
	(i) Loans	2,253.78	75.00
	(ii) Other Financial Assets	0.68	0.68
3	Deferred Tax Asset	5.86	46.28
4	Other Non-Current Asset	-	-
	TOTAL OF NON CURRENT ASSETS	2,260.32	121.96
(B)	CURRENT ASSETS:		
1	Financial Assets.	-	-
1(i)	Trade Receivables.	-	-
1(ii)	Cash and Cash Equivalent.	988.45	3.55
1(iii)	Loans	1,692.00	3,482.50
2	Non Financial Assets (Inventories)	-	-
3	Current Tax Assets (Net)	-	5.13
4	Other Current Assets.	1,503.40	0.25
	TOTAL OF CURRENT ASSETS	4,183.85	3,491.43
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B)	6,444.15	3,613.39
	EQUITY AND LIABILITIES.		
(A)	EQUITY		
1	Paid Up Equity Share Capital	2,695.85	1,036.87
2	Other Equity (Reserve And Surplus)	3,522.99	2,573.01
	TOTAL EQUITY	6,218.84	3,609.88
(B)	NON CURRENT LIABILITIES.		
1	Deferred Tax Liabilities.	-	-
2	Long Term Borrowing Secured.	-	-
3	Long Term Borrowing Unsecured.	-	-
4	Other Long term Liabilities.	-	-
	TOTAL OF NON CURRENT LIABILITIES	-	-
(C)	CURRENT LIABILITIES.		
1	Financial Liabilities		
	(a) Borrowings	187.81	-
	(b) Trade Payables	25.97	0.27
2	Current Tax Liabilities	-	-
3	Provisions	0.28	0.28
4	Other Current Liabilities.	11.24	2.96
	TOTAL OF CURRENT LIABILITIES	225.31	3.51
	TOTAL OF EQUITY AND LIABILITIES. (A +B + C)	6,444.15	3,613.39

By order of the Board of Directors of
Laddu Gopal Online Services Limited

Afsana Mirose Kherani
Managing Director
DIN : 09604693

Place: Delhi
Date: 28/05/2025

Laddu Gopal Online Services Limited

COMPANY CIN: L90009DL1993PLC123728

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March, 2025

(' in Lakhs)

Particulars	31-03-2025	31-03-2024
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary items	160.92	235.55
Adjustments for		
Depreciation and amortization expense	-	-
Interest & Dividend Income	(321.67)	(269.55)
Income from Investment	-	(0.65)
Provision for retirement benefits	-	0.28
Interest and Borrowing cost	4.24	-
Operating profit before working capital changes	(156.51)	(34.37)
Adjustments for		
Decrease/ (Increase) in Trade and other receivables	-	-
Decrease/ (Increase) in Other Current Assets	(1,503.15)	165.52
Increase/ (Decrease) in Short Term Borrowings	187.81	
Decrease/ (Increase) in Inventories	-	-
Increase/ (Decrease) in Trade and other payables	25.70	0.10
Increase/ (Decrease) in Other Financial Liabilities and provisions	8.28	(2.91)
Cash Generated from operations	(1,437.86)	128.34
Taxes Paid	(5.13)	(35.04)
Net Cash From Operating Activities	(1,432.73)	163.38
B. Cash Flow From Investing Activities		
Decrease/ (Increase) in Non current Financial Assets	-	1,595.00
Sale/(purchase) of investments	-	105.93
Interest Income	321.67	269.55
(Increase)/Decrease in loans	(388.28)	(2,142.50)
Net Cash from Investing Activities	(66.61)	(172.02)
C. Cash flow From Financing Activities		
Interest Paid	(4.24)	-
Proceeds from long term borrowings	-	-
Issue of share capital	2,488.48	-
Net Cash used in Financing Activities	2,484.24	-
Net Increase in Cash & Cash Equivalents	984.90	(8.64)
Opening Balance of Cash & Cash Equivalents	3.55	12.19
Closing Balance of Cash & Cash Equivalents	988.45	3.55

By order of the Board of Directors of
Laddu Gopal Online Services Limited

Place: Delhi
Date: 28/05/2025

Afsana Mirose Kherani
Managing Director
DIN : 09604693

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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

(' in Lakhs)

<u>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025</u>				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	322.20	322.20
	2.	Total Expenditure	161.28	161.28
	3.	Net Profit/(Loss)	120.49	120.49
	4.	Earnings Per Share	0.45	0.45
	5.	Total Assets	6444.15	6444.15
	6.	Total Liabilities	225.31	225.31
	7.	Net Worth	6218.84	6218.84
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification:	<p>In our opinion and according to the information and explanations provided to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 is applicable the company, because the company's financial assets constitute more than 50 percent of the total assets and income from financial assets constitute more than 50 percent of the gross income. However, company does not obtain registration</p>	

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under the provisions of Section 45-IA of the Reserve Bank of India Act, 1934.

Outstanding balance of unsecured loans received, loans advanced and trade advances are subject to confirmation and supporting documents.

During the year, the company has given loans & advances to corporates which exceeds the limit specified under Section 186 of the Companies Act, 2013.

- b. Type of Audit Qualification :** Qualified Opinion / Disclaimer of Opinion / Adverse Opinion
- c. Frequency of qualification:** Whether appeared first time / repetitive / since how long continuing
- d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not applicable
- e. For Audit Qualification(s) where the impact is not quantified by the auditor:**
 - (i) Management's estimation on the impact of audit qualification:** Not Ascertainable
 - (ii) If management is unable to estimate the impact, reasons for the same:** On account of no impact on figures, adjustments to be required.
 - (iii) Auditors' Comments on (i) or (ii) above:** No Comments

III.

Signatories:

**Afsana Mirose Kherani
Managing Director & CFO
DIN: 09604693**

**Place: Delhi
Date: 28/05/2025**