

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: 30.05.2025

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: Submission of Annual Secretarial Compliance Report under Regulation 24A of Securities and Exchange Board of India (Listing obligations and Disclosure Requirement) Regulations, 2015 for the year ended 31st March, 2025

Dear Sir/Ma'am,

With reference to the above-mentioned subject and pursuant to Regulation 24A of Securities and Exchange Board of India (Listing obligations and Disclosure Requirement) Regulations, 2015 we are enclosing herewith the Annual Secretarial Compliance Report of the Company for the year ended March 31, 2025.

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**

VISHAKHA AGRAWAL & ASSOCIATES

Practising Company Secretaries

301-G, Goyal Vihar Gate No. 2

Khajrana Road, Indore (M.P.)

Email: csvishakhagrawal@gmail.com

Contact No. 9424501155, 8518888114

**SECRETARIAL COMPLIANCE REPORT
OF LADDU GOPAL ONLINE SERVICES LIMITED
(Formerly Known as ETT Limited)
(CIN: L90009DL1993PLC123728)**

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

[Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Board of Directors
LADDU GOPAL ONLINE SERVICES LIMITED
(Formerly Known as ETT Limited)
CIN: L90009DL1993PLC123728
House No 503/12, Main Bazar, Sabzi Mandi,
Shakti Nagar (North Delhi), Delhi - 110007

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **LADDU GOPAL ONLINE SERVICES LIMITED** (Formerly known as ETT Limited) (CIN: L90009DL1993PLC123728) (hereinafter referred as 'the listed entity'), having its Registered Office at House No 503/12, Main Bazar, Sabzi Mandi, Shakti Nagar (North Delhi), Delhi - 110007. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on **March 31, 2025**, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined:

- (a) All the documents and records made available to us and explanation provided by **LADDU GOPAL ONLINE SERVICES LIMITED** (Formerly Known as ETT Limited) (CIN: L90009DL1993PLC123728) ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchange **BSE Ltd.**,
- (c) the website of the listed entity, i.e. www.lgos.in,
- (d) any other document / filing, as may be relevant, which has been relied upon to make this certification for the financial year ended **31st March 2025** ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, includes:-

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

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

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

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the Review Period)**

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable to the Company during the Review Period)**

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the Review Period)**

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not applicable to the Company during the Review Period)**

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment) Regulations, 2016; **(Not applicable to the Company during the Review Period)**

and circulars/ guidelines issued thereunder;

Wherever required, we have obtained the management representation about the compliance of the laws, rules, regulations and happening of events, etc.

And based on the above examination, we hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder except in respect of matters specified below:-

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Actions taken by the Authority	Observations/ Remarks of the Practising Company Secretary	Management Response
1	Regulation 17(1) of SEBI LODR Regulations, 2015 Non-compliance with requirement pertaining to the composition of the Board including failure to appoint woman director	Non-complied with the requirement to have atleast fifty percent of the Directors as Non-executive and Independent Director for quarter ended September 2024	BSE imposed fine of Rs. 5000 per day plus GST, i.e., Rs. 5,42,800.	The company was advised to pay the fines imposed and to get the composition of the Board as per the said regulation.	The non-compliance was accidental and not intentional. The Company has paid the fines imposed by the Stock exchange in full. And further, the company has later made the Board Composition proper as required by the said regulation.
2	Regulation 19(1) / 19(2) of SEBI (LODR) Regulations, 2015 Constitution of Nomination and Remuneration Committee	Non-Compliance of Constitution of Nomination and Remuneration Committee for the quarter ended September 2024	BSE imposed penalty of Rs. 2000 per day, i.e., Rs. 2,17,120 (Rs. 1,84,000 plus GST)	The company was advised to get the optimum composition of Board with proper Non-Executive and Independent directors	The Company has made the Board and committee composition proper as required by the said regulation and has also paid the fines imposed in full.
3	Regulation 6 (1) of SEBI LODR Regulations, 2015 Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	Failure to appoint a qualified Company secretary as the Compliance Officer of the Company for the quarter ended September 2024	BSE imposed fine of Rs. 1,000 per day, amounting Rs. 92,000 plus GST, i.e. Rs. 1,08,560.	The company was advised to pay the fines imposed and to comply with the applicable regulation.	The Non-compliance was due to failure to find a suitable and qualified candidate for the post of Compliance officer of Company. However, the Company has paid the fines imposed by the Stock exchange in full. And further, the company has assured to ensure complete compliance in true letter and spirit in future.
4	Regulation 17(1) of SEBI LODR Regulations, 2015 Non-compliance with requirement pertaining to the composition of the Board including failure to appoint woman director	Non-complied with the requirement to have atleast fifty percent of the Directors as Non-executive and Independent Director for quarter ended December 2024	BSE imposed fine of Rs. 5000 per day plus GST, i.e., Rs. 5,25,100.	The company was advised to pay the fines imposed and to get the composition of the Board as per the said regulation.	The Company has paid the fines imposed by the Stock exchange in full. And further, the company has made the Board Composition proper as required by the said regulation and also the company has filed for the waiver of fines imposed by the stock exchange, the status of which is under process .

5	Regulation 20(2)/(2A) Constitution of stakeholder relationship committee	Non-compliance of Constitution of Stakeholders Relationship committee for the quarter ended December 2024	BSE imposed fine of Rs. 2000 per day plus GST, i.e., Rs. 2,17,120.	The company was advised to pay the fines imposed. Further the company has applied for the waiver of fines	The Company has paid the fines imposed by the Stock exchange in full. And further, the company has also filed for the waiver of fines imposed by the stock exchange, the status of which is under process.
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/ circulars/guidelines including specific clause)	Details of violation / deviations/ actions taken / penalty imposed, if any on the listed entity	Observations/ Remarks of the Practising Company Secretary	Management Response
1	Regulation 34 of SEBI (LODR) Regulations, 2015 & SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2018 /77 dated May 03, 2018	Notice regarding non-submission of Annual Report Penalty of Rs. 32,000 plus GST, i.e., Rs. 37,760 imposed by BSE.	No further communication received from BSE on Company's Waiver application dated November 22, 2018	The company has paid the penalty amount in previous financial years and is now waiting for the communication from BSE.

(c) We hereby report that, during the Review Period, the compliance status of the listed entity is appended as below:

S.No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI)	Yes	
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	Yes Yes	
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) of Listing Regulations are accurate 	Yes Yes Yes	

	and specific which re-directs to the relevant document(s) /section of the website.		
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	
5.	Details related to Subsidiaries of listed entities have been examined w.r.t: a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	N.A.	The Company does not have any subsidiary.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
8.	Related Party Transactions: a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes N.A.	It was observed that the prior approval of audit committee was taken, wherever required.
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder.	Yes	No action taken during the review period.

	The actions taken against the listing entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.		
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.</p>	N.A.	There is no instance of resignation of statutory auditor during the period under review.
13.	<p>Additional Non-compliances, if any:</p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	Yes	

* Observations / Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**For Vishakha Agrawal & Associates
Practising Company Secretaries**

Vishakha Agrawal
Digitally signed by
Vishakha Agrawal
Date: 2025.05.30
17:10:38 +05'30'

**CS Vishakha Agrawal
(Proprietor)**

ACS: 39298 CP No. 15088

P.R. No. 2575/2022

UDIN: A039298G000498834

**Place: Indore
Date: 30/05/2025**