



February 14, 2024  
Ref.: ETTL/SEC./BSE/ 36 /23-24

**The BSE Limited**  
**Corporate Relationship Department,**  
**P.J. Towers, Dalal Street,**  
**Mumbai - 400 001.**

**Ref.: Scrip Code 537707**

**Sub.: a) Outcome of the Board Meeting**  
**b) Submission of unaudited financial results (Ind – AS) for the quarter ended December 31, 2023**  
**c) Disclosures under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

This is to inform that the meeting of the Board of Directors held today i.e. February 14, 2024 at Eros Hotel, Nehru Place, New Delhi concluded at 03:58 P.M. commencing from 03:30 P.M. The outcome of the meeting is as follows:

1. The Board approved the unaudited financial results (Ind AS) of the Company for the quarter ended December 31, 2023 (copy enclosed).
2. The Limited Review Report made by the Statutory Auditors on the unaudited financial results of the Company for the quarter ended December 31, 2023 was placed before the meeting (copy enclosed).
3. Mr. Gurupreet Sangla, Managing Director of the Company, has resigned from the said position with effect from close of business hours on February 14, 2024.
4. Mr. Sandeep Sethi, Managing Director of the Company, has resigned from the said position with effect from close of business hours on February 14, 2024.

The details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015, is enclosed herewith as an Annexure-1.

Regards,  
for **ETT Limited**

**SANJANA RANI** Digitally signed by  
SANJANA RANI  
Date: 2024.02.14  
16:15:23 +05'30'

**Sanjana Rani**  
**Compliance Officer**

**ETT LIMITED**

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**E:** info@ettgroup.in **W:** www.ettgroup.in **CIN :** L22122DL1993PLC123728

## **Annexure-1**

The details required under Regulation 30 of the SEBI (LODR) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is given below:

### **Resignation of Mr. Gurupreet Sangla, Managing Director of the Company:**

Sl. No.	Disclosure requirements	Details
1.	Reason for change	Resignation as Managing Director, post completion of the Open Offer under SEBI (SAST) Regulations, 2011 by the new Promoter – Mr. Sunil Hukumat Rajdev.
2.	Date of cessation	February 14, 2024 (close of business hours)

### **Resignation of Mr. Sandeep Sethi, Managing Director of the Company:**

Sl. No.	Disclosure requirements	Details
1.	Reason for change	Resignation as Managing Director, post completion of the Open Offer under SEBI (SAST) Regulations, 2011 by the new Promoter – Mr. Sunil Hukumat Rajdev.
2.	Date of cessation	February 14, 2024 (close of business hours)

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To the Board of Directors,  
ETT Ltd,  
17 Hemkunt Colony,  
New Delhi 110048

1. We have reviewed the accompanying statement of unaudited financial results of **ETT Limited** ("the Company") for the quarter ended 31<sup>st</sup> December 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant Rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to issue a report on the Statement 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 Statement is 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. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **VSD & Associates**  
Chartered Accountants  
F.R.No. 008726N

*Vinod Sahni*

(**Vinod Sahni**)  
Partner  
M.No 086666



Place: New Delhi

Date: 14-02-2024

UDIN: 24086666BKCAMB8657



**Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31st, 2023**
*(₹ In Lakhs except earnings per share)*

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec 2023	30th Sept 2023	31st Dec 2022	31st Dec 2023	31st Dec 2022	31st Mar 2023
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
(a)	Revenue from operations	-	-	-	-	65.71	71.99
(b)	Other Income	70.83	68.57	91.46	202.36	143.96	298.30
	<b>Total income from Operations (net)</b>	<b>70.83</b>	<b>68.57</b>	<b>91.46</b>	<b>202.36</b>	<b>209.67</b>	<b>280.29</b>
2	<b>Expenses</b>						
(a)	Employee benefits expense	2.45	2.30	4.13	6.72	23.06	24.55
(b)	Finance costs	-	-	-	-	1.23	1.23
(c)	Depreciation and amortization expense	-	-	0.16	-	23.28	23.41
(d)	Other Expenses	8.22	4.53	7.31	16.15	63.49	71.87
	<b>Total expenses</b>	<b>10.67</b>	<b>6.83</b>	<b>11.60</b>	<b>22.87</b>	<b>111.06</b>	<b>120.84</b>
3	<b>Profit / (Loss) before exceptional items &amp; Tax (1-2)</b>	<b>60.16</b>	<b>61.74</b>	<b>79.86</b>	<b>179.49</b>	<b>98.61</b>	<b>159.45</b>
4	Exceptional items *	-	-	-	-	829.53	835.85
5	<b>Profit / (Loss) before tax (3+4)</b>	<b>60.16</b>	<b>61.74</b>	<b>79.86</b>	<b>179.49</b>	<b>928.14</b>	<b>995.30</b>
6	<b>Tax expense</b>						
(i)	Current Tax	-	-	-	-	-	-
(ii)	Income Tax Paid of Earlier Years	0.65	-	-	0.65	-	-
(iii)	Deferred Tax	16.10	13.74	19.14	44.85	133.07	145.05
7	<b>Profit / (Loss) after tax (5-6)</b>	<b>43.41</b>	<b>48.00</b>	<b>60.72</b>	<b>133.99</b>	<b>795.07</b>	<b>850.25</b>
8	<b>Other Comprehensive Income (net of tax)</b>						
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(2.38)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.62
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>43.41</b>	<b>48.00</b>	<b>60.72</b>	<b>133.99</b>	<b>795.07</b>	<b>848.49</b>
10	Paid-up equity share capital (Face value of ₹ 10/- per share)	1,036.87	1,036.87	1,036.87	1,036.87	1,036.87	1,036.87
11	<b>Earnings per share (in Rs.) (of ₹ 10/- each)</b>						
(a)	Basic	0.42	0.46	0.59	1.29	7.67	8.20
(b)	Diluted	0.42	0.46	0.59	1.29	7.67	8.20

**Notes :**

- The results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices to the extent applicable.
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14th, 2024.
- The Statutory Auditors have performed a Limited Review of the above result.
- The Company is primarily engaged in single Business Segment (Property Developers and Allied Services) and Geographical Segment (India). Hence, additional disclosure under Ind-AS 108 on Operating Segment is not applicable.
- The figures for the corresponding previous quarter / periods have been recasted / regrouped, wherever considered necessary.

for and on behalf of ETT Ltd.

 Gurupreet Sangla  
 Jt. Managing Director  
 DIN 00036988

 Place : New Delhi  
 Date : February 14, 2024