

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

Reg Office: Old No. 249, New No. 339, Safi House, 2nd Floor, Anna Salai, Teynampet,
Chennai Tamil Nadu, India-600006

Telephone: 91-4466805560

Email: epsomproperties@gmail.com web: www.epsom.in

25.10.2024

To
The Manager
Listing Department
BSE Limited
PJ Towers, Dalal Street, Fort
Mumbai – 400 001

Dear Sir,

Sub: Outcome of the 4th Board Meeting for the Financial Year 2024-25, held on 25.10.2024:

As already informed vide our letter dated 19th October, 2024 and pursuant to the provisions of Regulation 30 read with Schedule III Para A of Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company met today and the Meeting commenced at 5.00 PM and concluded at 6.45 PM and *inter alia* transacted the following business:

1. Considered and Approved the Un-Audited Financial Results for the Second Quarter ended 30.09.2024 (prepared as per IND AS). A copy of the unaudited Financial Results duly recommended by the Audit Committee and approved by the Board of Directors of the Company together with Limited Review Report with modified opinion are enclosed herewith.
2. Approved the appointment of Mr. Sanga Tejaswi (DIN:_08784189) as Whole Time Director of the Company with effect from 1st November, 2024, subject to approval of Shareholders.

In this regard, please find the details as required under the SEBI Circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 attached herewith as Annexure – A.

Please, take the above on record and kindly treat this as compliance with the SEBI (LODR) Regulations, 2015.

Kindly acknowledge.

Thanking you
Yours faithfully
For Epsom Properties Limited

RUPAL Digitally signed by
PANDEY RUPAL PANDEY
Date: 2024.10.25
18:48:56 +05'30'

Rupal Pandey
Company Secretary

Encl. as above

Annexure – A

Appointment of Mr. Sanga Tejaswi (DIN:_08784189) as Whole Time Director of the Company

Sr. No.	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Sanga Tejaswi (DIN: 08784189) as Whole Time Director of the Company
2	Date of appointment and term of appointment	Effective: November 1, 2024 Term of appointment – Three years
3	Brief Profile	<p>Mr. Sanga Tejaswi has over a decade of experience in Banking and Financial operations. He has first-hand experience in Commercial Banking, Investment Banking, Regulation and Supervision of Central Banking.</p> <p>He has specialized in both over-the counter and exchange traded derivatives of various financial instruments. He has a penchant for due-diligence and regulatory compliance. With a hands- on experience in Structural Liquidity Analysis & Forex Management, he brings in immense value to the financial operations of the organization .</p>
4	Disclosure of relationships between directors	None



S. VISHNU & CO.,
Chartered Accountants

Flat # 23, Swagatham Apartments, 1st Floor, Door # 16/23, Shenoy Road, Nungambakkam, Chennai-600 034.
Mobile : 86680 99058, Phone: 044-42138297, E-mail : svishnuandco@gmail.com

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL
RESULTS OF THE COMPANY**

UDIN: 24026131BKAUPK1197

Date: 25/10/2024

Review report to

The Board of Directors of “**EPSOM Properties Limited**”

Review report on the unaudited Standalone Financial Results

We have reviewed the accompanying statement of standalone unaudited Financial Results of **EPSOM Properties Limited** (“the Company”) for the Second Quarter ended September 30, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors in their meeting held on October 25, 2024, and has been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 “Interim Financial reporting” read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Our responsibility is to issue a report on these financial statements based on our review. 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. 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.

Place : Chennai
Date : 25-10-2024
UDIN : 24026131BKAUPK1197

For S. VISHNU & CO.,

Chartered Accountants

FRN 005179S

(S.VISHNU)

Partner

M. No. 026131



EPSOM PROPERTIES LIMITED

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Scrip Code -531155
Chennai

PART I

Statement of standalone Un-Audited Financial Results for the Quarter ended September 30, 2024

(Rs. in Lakhs) Except for EPS

Particulars	Current Quarter Ended on 30-09-2024	Preceeding Quarter Ended on 30-06-2024	Corresponding Quarter ended on 30-09-2023	Half- year ended 30-09-2024	Corresponding Half -year ended 30-09-2023	Year to date figures for previous year ended 31-03-2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1. Revenue						
(a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Operating income	0.00	0.00	0.00	0.00	0.00	0.00
(c) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
2. Expenses						
(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods and work in progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Excise Duty /GST	0.00	0.00	0.00	0.00	0.00	0.00
(e) Employee benefit expense	2.70	2.60	3.15	5.30	6.15	11.85
(f) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(g) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(h) Other expenses	2.83	6.23	3.88	9.06	11.36	26.08
Total expenses	5.53	8.83	7.03	14.36	17.51	37.93
3. Profit / (Loss) before Exceptional items (1-2)	-5.53	-8.83	-7.03	-14.36	-17.51	-37.93
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-5.53	-8.83	-7.03	-14.36	-17.51	-37.93
Current Tax (Net of Mat Credit)	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit / (Loss) for the period (5+6)	-5.53	-8.83	-7.03	-14.36	-17.51	-37.93
8. Other Comprehensive Income (Net of Tax Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Comprehensive Income for the period (7+8) (Comprising profit / (loss) and other comprehensive income for the period)	-5.53	-8.83	-7.03	-14.36	-17.51	-37.93
10. Details of equity share capital						
Paid- up equity share capital (Face Value of Rs.10 /- per share)	745.28	745.28	745.28	745.28	745.28	745.28
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-873.93	-873.93	-836.00	-873.93	-836.00	-836.00
12 . Earnings per share (EPS) (of Rs.10/-						
(a) Basic	-0.007	-0.012	-0.009	-0.019	-0.023	-0.051
(b) Diluted	-0.007	-0.012	-0.009	-0.019	-0.023	-0.051

Notes:

- The above standalone un-audited financial results of the company for the quarter ended September 30, 2024, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 25th October 2024
- The un-audited Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (*Ind AS*) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Company is engaged in the business of Property Developers and therefore has only one reportable segment in accordance with IND AS 108 "Operating Segments".
- The format for Audited Financial Results prepared as prescribed in SEBI's Circular CIR/CFD/FAC/62/2016 dated 05 July 2016, IND AS and Schedule III to the Companies Act, 2013.

By order of the Board
For EPSOM Properties Limited

Sanga Tejaswi

Wholetime Director & CFO

DIN: 08784189



Place: Hyderabad

Date : 25-10-2024

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

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Extract of Un-audited Financial Results for the quarter and year ended 30.09.2024

(Rs. In Lakhs)

Particulars	Quarter Ended		Half year Ended		Year Ended
	Current Quarter Ended on 30-09-2024	Corresponding Quarter ended on 30-9-2023	Half-year ended 30-09-2024	Corresponding Half-year ended 30-09-2023	Year to date figures for current period ended 31-03-2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income from Operations	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period (before Tax, Exceptional items)	-5.53	-7.03	-14.36	-17.51	-37.93
Net Profit / (Loss) for the period before tax (after Exceptional items)	-5.53	-7.03	-14.36	-17.51	-37.93
Net Profit / (Loss) for the period after tax (after Exceptional items)	-5.53	-7.03	-14.36	-17.51	-37.93
Total Comprehensive Income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-5.53	-7.03	-14.36	-17.51	-37.93
Equity Share Capital	745.28	745.28	745.28	745.28	745.28
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-873.93	-836.00	-873.93	-836.00	-836.00
Earnings Per Share (of Rs. 10/- each) -					
1.Basic:	-0.007	-0.009	-0.019	-0.023	-0.051
2.Diluted:	-0.007	-0.009	-0.019	-0.023	-0.051

Notes:

- The above standalone un-audited financial results of the company for the quarter ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 25th October, 2024.
- The un-audited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (*Ind AS*) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above is an extract of the detailed format of Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on BSE Website and the company's website www.epsom.in



By order of the Board
For EPSOM Properties Limited

Sanga Tejaswi

Sanga Tejaswi
Wholetime Director & CFO
DIN: 08784189

Place: Hyderabad
Date: 25.10.2024

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Standalone Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	As at 30-09-2024	
	Unaudited	Audited
Assets		
Non Current Assets		
a)Property, Plant & Equipment	0.00	0.00
b)Capital work - In progress	0.00	0.00
c)Good will	0.00	0.00
d)Other Intangible Assets	0.00	0.00
e) Financial Assets		
i)Investments	3.34	3.34
ii)Loans		
iii)Others Financial Assets		
f)Deferred Tax Assets		
g)Tax Assets (Net of Provision)	0.00	0.00
h)Other Non- Current Assets	0.00	0.00
TOTAL Non Current Assets	3.34	3.34
Current Assets		
a)Inventories	0.00	0.00
b)Financial Assets		
i)Investment	0.00	0.00
ii)Trade Receivables	0.00	0.00
iii)Cash and Cash equivalents	0.03	0.03
iv)Bank Balance	0.56	0.28
v)Loan		
vi)Others		
c)Other Current Assets	6.94	6.66
TOTAL Current Assets	7.53	6.97
TOTAL ASSETS	10.87	10.31
Equity and Liabilities		
a)Equity Share Capital	745.28	745.28
b)Other Equity	-886.94	-872.57
Total Equity	-141.66	-127.29
Liabilities		
1) Non Currents Liabilities		
a) Financial Liabilities		
i)Borrowings	152.32	136.18
ii)Trade Payables	0.00	0.00
iii) Other Financial Liabilities	0.00	0.00
b) Provisions	0.00	0.00
c)Deferred Tax Liabilities	0.00	0.00
d)Other non- current Liabilities	0.00	0.00
e)Non Current Tax Liabilities	0.00	0.00
2)Current Liabilities		
a)Fiancial Liabilities		
i)Borrowings	0.00	0.00
ii)Trade Payables	0.00	0.00
iii) Other Financial Liabilities	0.00	0.00
b)Other current liabilities	0.21	1.43
c)Provisons	0.00	0.00
e)Current Tax Liabilities	0.00	0.00
Total Liabilities	152.53	137.61
TOTAL EQUITY AND LIABILITIES	10.87	10.31

Notes:

1. The above Standlone un-audited financial results of the Company for the quarter ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on October 25, 2024.

2. The Un-Audited Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (*Ind AS*) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

3.The Company is engaged in the business of Property Developers and therefore has only one reportable segment in accordance with IND AS 108 "Operating Segments".

4. The format for Un-Audited Financial Results prepared as prescribed in SEBI's Circular CIR/CFD/FAC/62/2016 dated 05 July 2016, IND AS and Schedule III to the Companies Act, 2013.

Place: Hyderabad

Date : 25-10-2024



EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

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Tamil Nadu, India

Standalone Statement of Assets and Liabilities

Rs. In Lakhs

PARTICULARS	As at 30-09-2024	As at 30-06-2024
	Un-Audited	Un-Audited
<u>EQUITY AND LIABILITIES</u>		
1 Shareholders' funds		
(a) Share Capital	745.28	745.28
(b) Reserves & Surplus	(886.94)	(881.41)
(c) Money received against share warrants		
Sub-Total - Shareholder's Funds	(141.66)	(136.13)
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings	152.32	146.00
(b) Deferred tax liabilities (net)		
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total - Non-current liabilities	152.32	146.00
4. Current liabilities		
(a) Short-term borrowings		
(b) Trade payables	-	0.09
(c) Other current liabilities	0.21	0.63
(d) Short-term provisions	-	-
Sub-Total - Current Liabilities	0.21	0.72
TOTAL EQUITY AND LIABILITIES	10.87	10.59
<u>ASSETS</u>		
1. Non-current assets		
(a) Fixed Assets		
(b) Non- Current Investments	3.34	3.34
(d) Deferred tax assets (net)		
(e) Long-term loans and advances		
(f) Other non-current assets		
Sub-Total - Non-Current Assets	3.34	3.34
2. Current assets		
(a) Cash and Cash Equivalents	0.60	0.57
(b) Short term loans & advances		
(c) Other current assets	6.94	6.69
Sub-Total -Current Assets	7.53	7.25
TOTAL ASSETS	10.87	10.59



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(Rs. In lakhs)

Particulars	As at 30-09-2024	As at 30-09-2023
Cash flow from operating activities	Rs.	Rs.
Net profit / (Loss) before taxation	(14.36)	(17.51)
Adjustments for :		-
Loans & Advances written off		-
Depreciation	-	-
Operating profit before working capital changes	(14.36)	(17.51)
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Other Current Assets	(0.28)	(2.10)
Increase/(Decrease) in liabilities	(1.22)	0.59
Increase/(Decrease) in Fixed Assest		
Cash generated from operations	(15.85)	(19.02)
Cash flow from extraordinary item		
Net cash from operating activities	(15.85)	(19.02)
Cash flows from investing activities		
Investments/(Maturity) of Fixed Deposits	-	-
Net cash flow investing activities	-	-
Cash flow from financing activities		
Increase/(Decrease) in unsecured loans	16.14	20.21
Net cash used in financing activities	16.14	20.21
Net increase/(decrease) in Cash and Cash Equivalents	0.29	1.18
Opening Balance of Cash and Cash Equivalents	0.31	0.58
Closing Balance of Cash and Cash Equivalents	0.60	1.76
Closing Cash and Cash Equivalents as per Balance Sheet	0.60	1.76

By order of the Board
For EPSOM Properties Limited

Sanga Tejaswi

Wholetime Director & CFO

DIN: 08784189

Place: Hyderabad

Date : 25-10-2024

EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note No 1
Investments

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Investment in equity instruments	3,34,100	3,34,100
Total	3,34,100	3,34,100

Note No 2
Cash and Cash equivalents

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Cash on hand	3,454	3,902
Balance with Bank		
On current account	56,442	52,844
Total	59,896	56,746

Note No 3
Other Current asset

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Rental Deposit	50,000	50,000
Loans and Advances	58,014	58,426
Input IGST	4,24,963	4,08,417
Input CGST	78,496	72,221
Input SGST	78,496	72,221
Prepaid Expenses	3,567	7,337
Total	6,93,536	6,68,622

Note No 4
Equity Share Capital

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Authorised : 1,50,00,000 Equity Shares of Rs. 10/- each	15,00,00,000	15,00,00,000
Issued, subscribed and fully paid up Share capital 74,52,800 Equity shares of Rs. 10/- each	7,45,28,000	7,45,28,000



EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note No 5
Borrowings

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
M3 Resources Private Ltd.	1,52,32,020	1,46,00,211
	1,52,32,020	1,46,00,211

Note No 6
Other Current Liabilities

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Provision	-	55,000
Duties and Taxes	21,439	7,500
Salaries and Remuneration Payable	-	-
Total	21,439	62,500

Note No 7
Trade Payables

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Sundry Creditors		
- more than 6 months		
- less than 6 months	-	9,350
Total	-	9,350

Note no 8
Employee benefits expense

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Salaries, wages and bonus	2,70,000	2,55,000
Staff welfare expenses	160	5,256
Total	2,70,160	2,60,256



EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note no 9

Other expenses

Particulars	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024
Rent & Electricity Charges	22,969	22,985
Meeting Expenses	2,000	1,000
Postage, Printing & Stationery	1,215	155
Legal & Professional Charges	2,11,517	5,22,500
Bank Charges	300	1,200
Travelling & Conveyance Expenses	30	180
Office Maintenance	75	1,180
Advertisement	4,320	13,680
Administrative Expenses	31,809	34,062
Interest & Penalties	3,669	551
AMC Charges	-	9,350
Restoration Charges	-	12,323
SDD Charges	3,770	3,730
Food & Beverage expenses	499	-
Miscellaneous Expenses	1,000	-
Total	2,83,173	6,22,896

