

EPSOM PROPERTIES LIMITED

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04.02.2025

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

Dear Sir,

Sub: Newspaper Advertisement of unaudited Financial Results of the Company for the third quarter ended December 31, 2024

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the copy of newspaper advertisement of the financial results of the Company for the third quarter ended December 31, 2024 published in Trinity Mirror, English Newspaper and Makkal Kural, Tamil Newspaper on February 01, 2025.

Kindly take the same on record.

Thanking you

Yours faithfully
For Epsom Properties Limited

SANGA Digitally
signed by
TEJASWI SANGA
TEJASWI

Sanga Tejaswi
Whole Time Director and CFO
DIN: 08784189

Encl. as above

Tax booster for middle class: No income tax payable on income up to Rs. 12 lakh

New Delhi, Feb 1: In a big boost to the Indian middle class, Finance Minister Nirmala Sitharaman on Saturday announced that there will be no income tax payable for incomes up to Rs 12 lakh, and Rs 12.75 lakh for salaried taxpayers (including standard deduction). In the new tax regime, the revised tax rate structure is Rs 0-4 lakh (zero tax), Rs 4-8 lakh (5 per cent), Rs 8-12 lakh (10 per cent), Rs 12-16 lakh (15 per cent), Rs 16-20 lakh (20 per cent), Rs 20-24

lakh (25 per cent), and above Rs 24 lakh (30 per cent). "The new tax structure would substantially reduce tax for the middle class," announced FM Sitharaman. Presenting the Union Budget 2025-26, FM Sitharaman said that the tax deduction at source (TDS) rates will be rationalised and the limit for tax deduction for senior citizens will be doubled to Rs 1 lakh. FM Sitharaman also proposed to extend the time limit to file the

updated return from two years to four years. The threshold to collect TDS on remittances under the Liberalised Remittance Scheme (LRS) would be increased to Rs 10 lakh from Rs 7 lakh and an annual limit of Rs 2.4 lakh for TDS on rent has been raised to Rs 6 lakh. Delay for payment of TCS up to the due date would be decriminalised, according to the Finance Minister, adding that TCS on remittances, if a loan was taken for education, has been waived.

FM announces TDS reforms to benefit senior citizens

New Delhi, Feb 1: Finance Minister Nirmala Sitharaman, while tabling the Union Budget 2025 announced reforms related to tax deductions at source (TDS), and focused on senior citizens easing their financial woes. Nirmala Sitharaman raised the annual limit for TDS on rent from Rs 2.40 lakh to Rs 6 lakh. She also announced rationalising

the TDS for senior citizens and increasing the threshold from Rs 50,000 to Rs 1,00,000. Sandeep Chilana, Managing Partner, CCLaw, said, "The increase in the TDS threshold for various payments is a welcome move to ease the compliance burden on smaller businesses and individuals." "By raising the threshold for TDS on rental income, professional

fees, and other such payments, the government aims to simplify tax filing for taxpayers with smaller incomes or fewer transactions. At the same time, the planned rationalisation of TDS rates—by streamlining various categories into fewer, more uniform slabs—will significantly reduce confusion and compliance complexity across different sectors," Chilana added.

Rationalization of Customs tariffs of industrial goods

New Delhi, Feb 1: As part of rationalization of Customs tariffs of industrial goods, Budget proposes to: (i) Remove seven tariffs, (ii) apply appropriate cess to maintain effective duty incidence, and (iii) levy not more than one cess or surcharge. As relief on import of Drugs/Medicines, 36 life-saving drugs and medicines for treating cancer, rare diseases and chronic diseases have been fully exempted from Basic Customs Duty (BCD). Further, 37 medicines along with 13 new drugs and medicines under Patient Assistance Programmes have been

exempted from Basic Customs Duty (BCD), if supplied free to patients. To support Domestic Manufacturing and Value Addition, BCD on 25 critical minerals, that were not domestically available, were exempted in July 2024. The Budget 2025-26 fully exempts cobalt powder and waste, scrap of lithium-ion battery, Lead, Zinc and 12 more critical minerals. To promote domestic textile production, two more types of shuttle-less looms added to fully exempted textile machinery. Further, BCD on knitted fabrics covering nine tariff lines from "10% to 20%" revised to "20% or Rs. 115

kg, whichever is higher". To rectify inverted duty structure and promote "Make in India", BCD on Interactive Flat Panel Display (IFPD) increased to 20% and on Open cells reduced to 5%. Further to promote manufacture of Open cells, BCD on parts of Open Cells stands exempted. To boost manufacturing of Lithion-ion battery in the country, 35 additional capital goods for EV battery manufacturing, and 28 additional capital goods for mobile phone battery manufacturing added to the list of exempted capital goods. Union Budget 2025-26 also continues exemption

on BCD on raw materials, components, consumables or parts for ship building for another ten years. Budget also reduced BCD from 20% to 10% on Carrier Grade ethernet switches to make it at par with Non-Carrier Grade ethernet switches. For export promotion, Budget 2025-26 facilitates exports of handicrafts, fully exempts BCD on Wet Blue leather for value addition and employment, reduce BCD from 30% to 5% on Frozen Fish Paste and reduce BCD from 15% to 5% on fish hydrolysate for manufacture of fish and shrimp feeds. Union Minister of Finance and Corporate Affairs Smt. Nirmala Sitharaman said that Democracy, Demography and Demand are key pillars of Viksit Bharat journey. She said that the middle class gives strength of India's growth and the Government has periodically hiked the 'Nil tax' slab in recognition to their contribution. She said the proposed new tax structure will substantially boost consumption, savings and investment, by putting more money in the hands of the middle class.

What gets Cheaper?, What gets costlier

What's Cheaper?

Carrier Grade internet switches, 36 life-saving medicines exempted from basic customs duty, Scrap of lithium-ion battery, Lead, Zinc, and 12 more critical minerals, Frozen fish, Frozen Fish Paste (Surimi) - Customs duty will be reduced from 30% to 5%, Synthetic flavouring essences, Leather belts, Leather shoes, Leather jackets, Marine products, Raw materials for manufacturing ships are exempt from basic customs duty for an additional 10 years, Cobalt products

What's Costlier?

Interactive flat panel display, Knitted fabrics

Modified UDAN Scheme to 120 new destinations announced

New Delhi, Feb 1: Finance Minister Nirmala Sitharaman, while presenting the Union Budget 2025-26, announced a Modified UDAN scheme aimed at enhancing regional connectivity by adding 120 new destinations and carrying 4 crore additional passengers over the next decade. The scheme will focus on developing helipads

and smaller airports in hilly, aspirational, and northeastern districts, ensuring improved accessibility in remote regions. She said, "Modified UDAN scheme will be launched to enhance regional connectivity to 120 new destinations and carry 4 crore additional passengers in the next 10 years." To address the grow-

ing aviation demands in Bihar, Sitharaman stated that greenfield airports will be facilitated in the state. These airports will supplement the existing capacity of Patna airport and include the development of a brownfield airport in Bihta, strengthening Bihar's air infrastructure to support its economic growth. Sitharaman said, "The

scheme will also support helipads and smaller airports in hilly, aspirational and northeast regional districts. Greenfield airports will be facilitated in Bihar to meet the future needs of the state. These will be in addition to the capacity of Patna airport and a brownfield airport in Bihta." In a significant move for Bihar's agriculture sector, Sitharaman announced financial support for the Western Kosi Canal Extension, Renovation, and Modernization (ERM) project in Mithalanchal. The initiative aims to benefit over 50,000 hectares of farmland, providing much-needed irrigation support to farmers in the region. She stated, "Financial support will be provided for the Western Kosi Canal ERM project, benefitting a large number of farmers cultivating over 50000 hectares of land in the Mithalanchal region of Bihar."

Make in India booster: FM announces National Manufacturing Mission

New Delhi, Feb 1: Finance Minister Nirmala Sitharaman on Saturday announced a National Manufacturing Mission to further boost the 'Make in India' initiative across industries, as the country becomes a bright spot on the global manufacturing map. Presenting the Union Budget 2025-26, the Finance Minister said that the National Manufacturing Mission would support clean tech, and build an ecosystem for solar cells, EV batteries, and high voltage transmission equipment manufacturing at the local level. The credit guarantee cover is to be enhanced

for MSMEs to Rs 10 crore from Rs 5 crore and investment and turnover limit for classification of all MSMEs will be enhanced to 2.5 and 2 times, respectively. The government will also introduce customised credit cards with a Rs 5 lakh limit for registered MSMEs. The Finance Minister also announced Centres of Excellence (AI) for education, to be set up with a total outlay of Rs 500 crore. The Union Budget focuses on 10 broad areas, including supporting MSMEs and promot-

ing exports, agricultural growth and rural prosperity, manufacturing and financial inclusion, inclusive growth and development and a special focus on the poor, youth, farmers, and women. "A scheme for socio-economic upliftment of urban workers to be set up. Social Security Scheme for the welfare of online platform workers would also be set up," said FM Sitharaman. The government will also launch a focused product scheme for the footwear and leather sector, creating 22 lakh new jobs while generating significant exports.

Centre to introduce new Income Tax Bill next week

New Delhi, Feb 1: In a major announcement, Finance Minister Nirmala Sitharaman on Saturday said the government will introduce a new Income Tax Bill next week.

The new Income Tax Code will be announced next week, and the I-T Department will "trust first, scrutinise later", the Finance Minister said while presenting the Budget 2025-26.

The Finance Minister

also announced that the FDI limit for the insurance sector will be raised to 100 per cent and the enhanced limit for the insurance sector is to be applicable to those that invest entire premium in the country. The government has, in the past, introduced faceless assessment, faster tax returns and five 'Vivad Se Vishwas' schemes.

FM Sitharaman said during her Budget speech that speedy approvals for

company mergers will be ensured and the scope of such norms to be expanded.

"The government has shown steadfast commitment to ease of doing business and we will develop modern, people friendly, trust-based regulatory framework," the Finance Minister mentioned.

The 'Export Promotion Mission' with sectorial and ministerial targets has also been launched.

"Digital public infra-

structure for international trade will be set up for financing solutions and support will be provided for domestic manufacturing to join global supply chains," said the Finance Minister.

Jan Vishwas Bill 2.0 will be introduced to decriminalise over 100 provisions and an investment-friendly index of states will also be launched this year.

FM proposes Makhana Board in Bihar

New Delhi, Feb 1: Finance Minister Nirmala Sitharaman, in her Budget speech today, proposed to form a Makhana Board in the state of Bihar.

Makhana or foxnuts, a nutritious food, is widely produced and consumed in Bihar. Under One District One Product scheme, Makhana producers have benefited hugely. The Makhana Research Center has been given the status of a national institution, with Makhanas having also received a GI tag.

In her initial remark today, Sitharaman said her government's focus would be on Garib, Youth, Anadana and Nari.

"Our economy is the

fastest-growing among all major global economies. Our development track record of the past 10 years and structural reforms have drawn global attention. Confidence in India's capability and potential has only grown in this period. We see the next five years as a unique opportunity to realize 'Sabka Vikas', stimulating balanced growth of all regions," she said.

Besides, she announced that an urea plant will be set up in Assam to further augment urea supply.

The plant with annual capacity of 12.7 lakh metric tons to be set up at Namrup, Assam. Three dormant urea plants in the Eastern region had

been reopened, she said.

The budget has also emphasized increasing spending power for India's growing middle class. The finance minister said "Union Budget 2025-26 with an effort to a. Accelerate growth b. Secure inclusive development c. Invigorate society and industry d. Uplift household sentiment and e. Enhance spending on power of India's rising middle class".

While acknowledging ongoing geopolitical challenges that could slow global economic growth, the Finance Minister expressed confidence in India's strong economic foundation. The government's development poli-

cies and structural reforms over the past decade have positioned India as the world's fastest-growing major economy. This has strengthened global confidence in India's potential, making the next five years crucial for achieving holistic development.

The Finance Minister highlighted the government's vision of 'Sabka Vikas' (Development for All), aiming for balanced growth across all regions. Under the leadership of Prime Minister Narendra Modi, the government aims to unlock India's full potential and enhance its global standing.

FM announces Greenfield airport in Bihar

Mew Delhi, Feb 1: Union Finance Minister Nirmala Sitharaman has announced that Greenfield airports will be facilitated in Bihar in addition to the expansion of the capacity of the Patna Airport and a brownfield airport in Bihta.

Presenting the Union Budget, FM Sitharaman said, "Greenfield airports will be facilitated in Bihar to meet the future needs of the state. These will be in addition to the expansion of the capac-

ity of Patna airport and a brownfield airport in Bihta."

She also highlighted the Western Kosi Canal ERM project in the Mithilanchal region of Bihar.

"Financial support will be provided for the Western Kosi Canal ERM project benefitting a large number of farmers cultivating over 50,000 hectares of land in the Mithilanchal region of Bihar," she said.

The Finance Minister also announced the estab-

lishment of the National Institute of Food Technology, Entrepreneurship and Management in Bihar to provide a strong fillip to food processing activities in the entire Eastern region.

Emphasizing the UDAN scheme, Sitharaman said that it has enabled 1.5 crore middleclass people to meet their aspiration for speedier travel. "The scheme has connected 88 ports, and airports and operationalized 619 routes," she said while announcing

a modified version of the scheme.

"Udaan has Inspired by that success, a modified Udaan scheme will be launched to enhance regional connectivity to 120 new destinations and carry four crore passengers in the next 10 years. The scheme will also support helipads and smaller airports in hilly aspirational and northeastern regional districts," FM Sitharaman said

ID cards for gig workers, UPI-linked credit cards for street vendors

New Delhi, Feb 1: Finance Minister Nirmala Sitharaman, in her Budget speech today, announced that her government will provide ID cards to gig workers. Gig worker will also be provided access to healthcare via a social security scheme.

She said her government will invest in street vendors and online and urban workers. Gig workers of online platforms to be provided with identity cards and registration on e-Shram portal.

PM SVANidhi scheme to be revamped with enhanced loans from banks, UPI linked credit cards with Rs 30,000 limit, and capacity building support would be ensured.

A committee comprising representatives from various stakeholders had been constituted to suggest a framework for providing social security and welfare benefits to gig and platform workers.

The Ministry of Labour and Employment had issued an advisory to aggregators to register themselves and platform workers engaged with them on the e-Shram portal.

Gig workers and platform workers have been defined for the first time in the Code on Social Security 2020, which has been enacted by the Parliament. Social Security and Welfare related provisions for the gig and platform workers have been mentioned in

the Code.

The Code provides for framing of suitable social security measures for gig workers and platform workers on matters relating to life and disability cover, accident insurance, health and maternity benefits, old age protection, etc. In her

budget speech, she said Budget 2025 continues the government's efforts to accelerate growth, inclusive development, private sector investments, uplift household sentiments, and enhance the spending power of India's rising middleclass. The budget session of

parliament that began on January 31 and, according to schedule, will end on April 4. The budget speech outlined the government's fiscal policies, revenue and expenditure proposals, taxation reforms, and other significant announcements.

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Extract of Un-audited Financial Results for the quarter and year ended 31.12.2024

(Rs. In Lakhs)

Particulars	Quarter Ended	Nine Months Ended	Year Ended
	Current Quarter Ended on 31-12-2024	Nine Months ended 31-12-2024	Year to date figures for current period ended 31-03-2024
	Un-Audited	Un-Audited	Audited
Total Income from Operations	0.00	0.00	0.00
Net Profit / (Loss) for the period (before Tax, Exceptional items)	-4.18	-18.54	-37.93
Net Profit / (Loss) for the period before tax (after Exceptional items)	-4.18	-18.54	-37.93
Net Profit / (Loss) for the period after tax (after Exceptional items)	-4.18	-18.54	-37.93
Total Comprehensive Income for the period (comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax))	-4.18	-18.54	-37.93
Equity Share Capital	745.28	745.28	745.28
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-873.93	-873.93	-836.00
Earnings Per Share (of Rs. 10/- each) -			
1. Basic:	-0.006	-0.025	-0.051
2. Diluted:	-0.006	-0.025	-0.051

Notes:

- The above standalone un-audited financial results of the company for the quarter ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 31, 2025.
- 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 Unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly 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
Wholetime Director & CFO
DIN: 08784189

Place: Hyderabad
Date : 31-01-2025