

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

31.01.2025

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

Dear Sir,

Sub: Integrated Filing (Financials) for the quarter ended and nine months ended December 31, 2024:

In continuation to submission of financial results, pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

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



Sanga Tejaswi
Whole Time Director and CFO
DIN: 08784189



Encl. as above



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

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of M/s EPSOM Properties Limited for the quarter and nine months ended 31st December 2024 Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
The Board of Directors
EPSOM Properties Limited


1. We have reviewed the accompanying statement of unaudited standalone Financial Results of **EPSOM Properties Limited** ("the Company") for the quarter and nine months ended December 31, 2024, (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial 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 of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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 : 31-01-2025
UDIN: 25026131BMHXPQ2774

For S. VISHNU & CO.,
Chartered Accountants
FRN 005179S


(S.VISHNU)
Partner
M. No. 026131



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Scrip Code -531155
Chennai

PART I

Statement of standalone Un-Audited Financial Results for the Quarter ended December 31, 2024

(Rs. in Lakhs) Except for EPS

Particulars	Current Quarter Ended on 31-12-2024	Preceeding Quarter Ended on 30-09-2024	Corresponding Quarter ended on 31-12-2023	Nine Months ended 31-12-2024	Corresponding Nine Months ended 31-12-2023	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	2.20	2.70	3.15	7.50	9.30	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	1.98	2.83	3.05	11.04	14.41	26.08
Total expenses	4.18	5.53	6.20	18.54	23.71	37.93
3. Profit / (Loss) before Exceptional items (1-2)	-4.18	-5.53	-6.20	-18.54	-23.71	-37.93
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-4.18	-5.53	-6.20	-18.54	-23.71	-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)	-4.18	-5.53	-6.20	-18.54	-23.71	-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)	-4.18	-5.53	-6.20	-18.54	-23.71	-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	-0.006	-0.007	-0.008	-0.025	-0.032	-0.051
(b) Diluted	-0.006	-0.007	-0.008	-0.025	-0.032	-0.051



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Notes:

1. The above standalone un-audited financial results of the company for the quarter ended December 31, 2024, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 31, 2025
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 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
Wholtime Director & CFO
DIN: 08784189



Place: Hyderabad

Date : 31-01-2025

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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	Corresponding Quarter ended on 31-12-2023	Nine Months ended 31-12-2024	Corresponding Nine Months ended 31-12-2023	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)	-4.18	-6.20	-18.54	-23.71	-37.93
Net Profit / (Loss) for the period before tax (after Exceptional items)	-4.18	-6.20	-18.54	-23.71	-37.93
Net Profit / (Loss) for the period after tax (after Exceptional items)	-4.18	-6.20	-18.54	-23.71	-37.93
Total Comprehensive Income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-4.18	-6.20	-18.54	-23.71	-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:	-0.006	-0.008	-0.025	-0.032	-0.051
2. Diluted:	-0.006	-0.008	-0.025	-0.032	-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 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

S. Tejaswi

Sanga Tejaswi
Wholetime Director & CFO
DIN: 08784189

Place: Hyderabad
Date : 31-01-2025

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Standalone Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	As at 31-12-2024	As at 31-03-2024
	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 equivalentents	0.02	0.03
iv)Bank Balance	0.58	0.28
v)Loan		
vi)Others		
c)Other Current Assets	6.87	6.66
TOTAL Current Assets	7.47	6.97
TOTAL ASSETS	10.81	10.31



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Standalone Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	As at 31-12-2024	As at 31-03-2024
	Unaudited	Audited
Equity and Liabilities		
a)Equity Share Capital	745.28	745.28
b)Other Equity	-891.12	-872.57
Total Equity	-145.84	-127.29
Liabilities		
1) Non Currents Liabilities		
a) Financial Liabilities		
i)Borrowings	156.65	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	0.01	0.00
iii) Other Financial Liabilities	0.00	0.00
b)Other current liabilities	0.00	1.43
c)Provisons	0.00	0.00
e)Current Tax Liabilities	0.00	0.00
Total Liabilities	156.65	137.61
TOTAL EQUITY AND LIABILITIES	10.81	10.31



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Standalone Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	As at 31-12-2024	As at 31-03-2024
	Unaudited	Audited

Notes:

1. The above Standlone un-audited financial results of the Company for the quarter ended December 31, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 30, 2025
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 : 31-01-2025



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CASH FLOW STATEMENT

(Rs. In lakhs)

Particulars	As at 31-12-2024	As at 31-12-2023
Cash flow from operating activities	Rs.	Rs.
Net profit / (Loss) before taxation	(4.18)	(6.20)
Adjustments for :		
Loans & Advances written off	-	-
Depreciation	-	-
Operating profit before working capital changes	(4.18)	(6.20)
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Other Current Assets	0.06	(0.88)
Increase/(Decrease) in liabilities	(0.20)	(1.43)
Increase/(Decrease) in Fixed Assest		
Cash generated from operations	(4.32)	(8.51)
Cash flow from extraordinary item		
Net cash from operating activities	(4.32)	(8.51)
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	4.33	7.36
Net cash used in financing activities	4.33	7.36
Net increase/(decrease) in Cash and Cash Equivalents	0.00	(1.14)
Opening Balance of Cash and Cash Equivalents	0.60	1.76
Closing Balance of Cash and Cash Equivalents	0.60	0.62
Closing Cash and Cash Equivalents as per Balance Sheet	0.60	0.62

By order of the Board

: EPSOM Properties Limited

**Sanga Tejaswi**

Wholetime Director & CFO

DIN: 08784189



Place: Hyderabad

Date : 31-01-2025

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Standalone Statement of Assets and Liabilities

Rs. In Lakhs

PARTICULARS	As at 31-12-2024	As at 30-09-2024
	Un-Audited	Un-Audited
<u>EQUITY AND LIABILITIES</u>		
1 Shareholders' funds		
(a) Share Capital	745.28	745.28
(b) Reserves & Surplus	(891.12)	(886.94)
(c) Money received against share warrants		
Sub-Total - Shareholder's Funds	-145.84	-141.66
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings	156.65	152.32
(b) Deferred tax liabilities (net)		
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total - Non-current liabilities	156.65	152.32
4. Current liabilities		
(a) Short-term borrowings		
(b) Trade payables	0.01	-
(c) Other current liabilities	-	0.21
(d) Short-term provisions	-	-
Sub-Total - Current Liabilities	0.01	0.21
TOTAL EQUITY AND LIABILITIES	10.81	10.87
<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	0.60
(b) Short term loans & advances		
(c) Other current assets	6.87	6.94
Sub-Total -Current Assets	7.47	7.53
TOTAL ASSETS	10.81	10.87



EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note No 1
Investments

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
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 31.12.2024	For the Quarter ended 30.09.2024
Cash on hand	2,318	3,454
Balance with Bank		
On current account	57,587	56,442
Total	59,905	59,896

Note No 3
Other Current asset

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
Rental Deposit	50,000	50,000
Loans and Advances	50,000	58,014
Input IGST	4,26,493	4,24,963
Input CGST	78,877	78,496
Input SGST	78,877	78,496
Prepaid Expenses	2,975	3,567
Total	6,87,222	6,93,536



EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note No 4
Equity Share Capital

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
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

Note No 5
Borrowings

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
M3 Resources Private Ltd.	1,56,64,857	1,52,32,020
	1,56,64,857	1,52,32,020

Note No 6
Other Current Liabilities

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
Provision	-	-
Duties and Taxes	-	21,439
Salaries and Remuneration Payable	-	-
Total	-	21,439

Note No 7
Trade Payables

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
Sundry Creditors		



EPSOM PROPERTIES LIMITED

Notes forming part of financial statements

- more than 6 months
- less than 6 months

589

-

Total

589

-

Note no 8

Employee benefits expense

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
Salaries, wages and bonus	2,20,000	2,70,000
Staff welfare expenses	120	160
Total	2,20,120	2,70,160

Note no 9

Other expenses

Particulars	For the Quarter ended 31.12.2024	For the Quarter ended 30.09.2024
Rent & Electricity Charges	23,459	22,969
Meeting Expenses	2,000	2,000
Postage, Printing & Stationery	745	1,215
Legal & Professional Charges	1,25,450	2,11,517
Bank Charges	1,695	300
Travelling & Conveyance Expenses	672	30
Office Maintenance	-	75
Advertisement	4,680	4,320
Administrative Expenses	32,837	31,809
Interest, Penalties & Late fees	383	3,669
Restoration Charges	-	-
SDD Charges	3,592	3,770
Food & Beverage expenses	-	499
Telephone & Internet Expenses	1,363	-
Pooja Expenses	833	-
Miscellaneous Expenses	464	1,000
Total	1,98,173	2,83,173



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Sn.no	Particulars	In INR Crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	0
A	Total amount outstanding as on date 0	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including shortterm and long-term deb	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable