

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

Regd. Off: Workenstien Collaborative Spaces Pvt Ltd.

Level 7, TIFL Towers 143, MGR Main Road,
Perungudi Chennai — 600096, Tamilnadu, India

Telephone: 91-4466805560

Telephone: 91-4443021233 Email: epsomproperties@gmail.com

web:www.epsom.in

30.01.2024

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

Dear Sir,

Sub: Outcome of the Board Meeting held on 30.01.2024:

As already informed vide our letter dated 23rd January, 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 2.45 PM and concluded at 5.30 PM and *inter alia* transacted the following business:

1. Considered and Approved the Un-Audited Financial Results for the Third Quarter and Nine Months ended 31.12.2023 (prepared as per IND AS).
2. Acceptance of resignation of Company Secretary with effect from 31.01.2024

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

HARSHITA
SITLANI

Digitally signed by
HARSHITA SITLANI
Date: 2024.01.30
17:39:24 +05'30'

Harshita Sitlani
Company Secretary
M.No A71472
Encl: As above.



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

UDIN: 24029128BKDGRB7884

Date: 30/01/2024

Review report to

The Board of Directors of "EPSOM Properties Limited"

Review report on the audited Standalone Financial Results

We have reviewed the accompanying statement of standalone unaudited Financial Results of **EPSOM Properties Limited** ("the Company") for the Third Quarter ended December 31, 2023, 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 January 30, 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.



No.5, Lakshmiapuram 1st Street, Deivasigamani Road (Near Music Academy), Royapettah, Chennai - 600 014.
Tel : +91-44-2811 6003-4 / 2811 1712, 7667034935, E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

**Branches : Ahmedabad/ Bengaluru/ Bhubaneswar/ Chhattisgarh/ Coimbatore/ Erode/ Hyderabad/
Kochi/ Kolkata/ Kumbakonam/ Lucknow/ Madurai/ Mumbai/ Nagercoil/ Nagpur/ New Delhi/ Ranchi/
Sricity/ Surat/ Thiruvananthapuram/ Thrissur/ Tirunelveli/ Erode/ Tiruppur/ Trichy/ Tuticorin/ Visakhapatnam**



A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

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.

For A John Moris & Co.,
Chartered Accountants
FRN 007220 S



(CA CM. BALAGOPAL)

Partner

M. No. 029128

UDIN: 24029128BKDGRB7884

Place: Chennai
Date: 30/01/2024

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

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Scrip Code -531155
Chennai

PART I

Statement of standalone Un-Audited Financial Results for the Quarter ended December 31, 2023

(Rs. in Lakhs) Except for EPS

Particulars	Current Quarter Ended on 31-12-2023	Preceeding Quarter Ended on 30-09-2023	Corresponding Quarter ended on 31-12-2022	Nine Months ended 31-12-2023	Corresponding Nine Months ended 31-12-2022	Year to date figures for previous year ended 31-03-2023
	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	3.15	3.15	2.80	9.30	7.60	10.60
(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	3.05	3.88	2.22	14.41	12.51	21.24
Total expenses	6.20	7.03	5.02	23.71	20.11	31.85
3. Profit / (Loss) before Exceptional items (1-2)	-6.20	-7.03	-5.02	-23.71	-20.11	-31.85
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-6.20	-7.03	-5.02	-23.71	-20.11	-31.85
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)	-6.20	-7.03	-5.02	-23.71	-20.11	-31.85
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)	-6.20	-7.03	-5.02	-23.71	-20.11	-31.85
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	-836.00	-836.00	-804.16	-836.00	-804.16	-804.16
12. Earnings per share (EPS) (of Rs.10/-)						
(a) Basic	-0.008	-0.009	-0.007	-0.032	-0.027	-0.043
(b) Diluted	-0.008	-0.009	-0.007	-0.032	-0.027	-0.043

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EPSOM PROPERTIES LIMITED

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Chennai 600096, Tamil Nadu, India

Notes:

- 1.The above standalone un-audited financial results of the company for the quarter ended December 31, 2023 , were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 30 , 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 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



Mallour Rajesh Kumar
Managing Director
DIN: 08125774

Place: Hyderabad

Date : 30-01-2024

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Extract of Un-audited Financial Results for the quarter and year ended 31.12.2023

(Rs. In Lakhs)

Particulars	Quarter Ended		Nine Months Ended		Year Ended
	Current Quarter Ended on 31-12-2023	Corresponding Quarter ended 31-12-2022	Nine Months ended 31-12-2023	Corresponding Nine Months ended 31-12-2022	Year to date figures for current period ended 31-03-2023
	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)	-6.20	-5.02	-23.71	-20.11	-31.85
Net Profit / (Loss) for the period before tax (after Exceptional items)	-6.20	-5.02	-23.71	-20.11	-31.85
Net Profit / (Loss) for the period after tax (after Exceptional items)	-6.20	-5.02	-23.71	-20.11	-31.85
Total Comprehensive Income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-6.20	-5.02	-23.71	-20.11	-31.85
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	-836.00	-804.16	-836.00	-804.16	-804.16
Earnings Per Share (of Rs. 10/- each) -					
1. Basic:	-0.008	-0.007	-0.032	-0.027	-0.043
2. Diluted:	-0.008	-0.007	-0.032	-0.027	-0.043

Notes:

1. The above standalone un-audited financial results of the company for the quarter ended 31st December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 30, 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 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



Mallour Rajesh Kumar
Managing Director
DIN 08125774

Place: Hyderabad
Date : 30-01-2024

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Standalone Statement of Assets and Liabilities		
(Amount Rs. in Lakhs)		
Particulars	As at 31-12-2023	As at 31-03-2023
	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	0.02	0.00
iv)Bank Balance	0.60	0.58
v)Loan		
vi)Others		
c)Other Current Assets	6.40	3.42
TOTAL Current Assets	7.02	4.00
TOTAL ASSETS	10.36	7.34

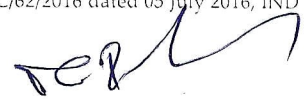
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Standalone Statement of Assets and Liabilities		
(Amount Rs. in Lakhs)		
Particulars	As at 31-12-2023	As at 31-03-2023
	Unaudited	Audited
Equity and Liabilities		
a)Equity Share Capital	745.28	745.28
b)Other Equity	-858.36	-834.64
Total Equity	-113.08	-89.36
Liabilities		
1) Non Currents Liabilities		
a) Financial Liabilities		
i)Borrowings	123.17	95.60
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	0.18	0.01
iii) Other Financial Liabilities	0.00	0.00
b)Other current liabilities	0.09	1.09
c)Provisons	0.00	0.00
e)Current Tax Liabilities	0.00	0.00
Total Liabilities	123.43	96.70
TOTAL EQUITY AND LIABILITIES	10.36	7.34

Notes:

1. The above Standlone un-audited financial results of the Company for the quarter ended December 31, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on January 30, 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
- 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 : 30-01-2024



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Particulars	As at 31-12-2023	As at 31-12-2022
Cash flow from operating activities	Rs.	
Net profit / (Loss) before taxation	(6.20)	(5.02)
Adjustments for :		
Loans & Advances written off		
Depreciation	-	-
Operating profit before working capital changes	(6.20)	(5.02)
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Other Current Assets	(0.88)	0.03
Increase/(Decrease) in liabilities	(1.43)	0.68
Increase/(Decrease) in Fixed Asset		
Cash generated from operations	(8.51)	(4.31)
Cash flow from extraordinary item		
Net cash from operating activities	(8.51)	(4.31)
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	7.36	4.99
Net cash used in financing activities	7.36	4.99
Net increase/(decrease) in Cash and Cash Equivalents	(1.14)	0.68
Opening Balance of Cash and Cash Equivalents	1.76	0.60
Closing Balance of Cash and Cash Equivalents	0.62	1.28
Closing Cash and Cash Equivalents as per Balance Sheet	0.62	1.28

By order of the Board
For EPSOM Properties Limited



Mallour Rajesh Kumar

Managing Director

DIN: 08125774

Place: Hyderabad

Date : 30-01-2024

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CIN: L24231TN1987PLC014084

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Standalone Statement of Assets and Liabilities

Rs. In Lakhs

PARTICULARS	As at 31-12-2023	As at 30-09-2023
	Un-Audited	Un-Audited
<u>EQUITY AND LIABILITIES</u>		
1 Shareholders' funds		
(a) Share Capital	745.28	745.28
(b) Reserves & Surplus	(858.36)	(852.16)
(c) Money received against share warrants		
Sub-Total - Shareholder's Funds	-113.08	-106.88
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings	123.17	115.81
(b) Deferred tax liabilities (net)		
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total - Non-current liabilities	123.17	115.81
4. Current liabilities		
(a) Short-term borrowings		
(b) Trade payables	0.18	0.62
(c) Other current liabilities	0.09	1.08
(d) Short-term provisions	-	-
Sub-Total - Current Liabilities	0.26	1.69
TOTAL EQUITY AND LIABILITIES	10.36	10.62
<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	0.62	1.76
(b) Short term loans & advances		
(c) Other current assets	6.40	5.52
Sub-Total -Current Assets	7.02	7.28
TOTAL ASSETS	10.36	10.62

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EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note No 1
Investments

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Investment in equity instruments	334,100	334,100
Total	334,100	334,100

Note No 2
Cash and Cash equivalents

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Cash on hand	2,229	1,119
Balance with Bank		
On current account	59,952	175,152
Total	62,181	176,271

Note No 3
Other Current asset

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Rental Deposit	70,000	70,000
Loans and Advances	99,832	50,275
Input IGST	337,227	333,987
Input CGST	58,808	48,773
Input SGST	58,808	48,773
Prepaid Expenses	14,877	-
Total	639,552	551,809

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EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note No 4
Equity Share Capital

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Authorised : 1,50,00,000 Equity Shares of Rs. 10/- each	150,000,000	150,000,000
Issued, subscribed and fully paid up Share capital 74,52,800 Equity shares of Rs. 10/- each	74,528,000	74,528,000

Note No 5
Borrowings

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
M3 Resources Private Ltd.	12,317,136	11,580,646
	12,317,136	11,580,646

Note No 6
Other Current Liabilities

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Provision	-	-
Duties and Taxes	8,500	8,500
Salaries and Remuneration Payable	-	99,000
Total	8,500	107,500

Note No 7
Trade Payables

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Sundry Creditors		
- more than 6 months		
- less than 6 months	17,700	61,680

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EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Total	17,700	61,680
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EPSOM PROPERTIES LIMITED
Notes forming part of financial statements

Note no 8
Employee benefits expense

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Salaries, wages and bonus	315,000	315,000
Total	315,000	315,000

Note no 9
Other expenses

Particulars	For the Quarter ended 31.12.2023	For the Quarter ended 30.09.2023
Rent & Electricity Charges	105,000	105,000
Meeting Expenses	2,000	2,000
Postage, Printing & Stationery	121	100
Legal & Professional Charges	143,000	237,628
Bank Charges	354	1,416
Travelling & Conveyance Expenses	300	160
Office Maintenance	240	1,500
Advertisement	5,400	4,320
Administrative Expenses	36,490	35,670
Interest	128	36
GST Late Fee	-	200
Pooja Expenses	1,350	-
AMC Charges	9,350	-
SDD Charges	123	-
Staff Welfare Expenses	1,000	-
Total	304,856	388,030

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