

# 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](mailto:epsomproperties@gmail.com)

web: [www.epsom.in](http://www.epsom.in)

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20.10.2023

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 20.10.2023:

As already informed vide our letter dated 12<sup>th</sup> October, 2023 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 3.45 PM and concluded at 6.00 PM and *inter alia* transacted the following business:

1. Considered and Approved the Un-Audited Financial Results for the Second Quarter and Half year ended 30.09.2023 (prepared as per IND AS).

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: 2023.10.20 18:00:29  
+05'30'

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



LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL RESULTS  
OF THE COMPANY

UDIN: 23218962BGWFKD7624

20<sup>th</sup> October 2023

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 Quarter ended September 30, 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 5<sup>th</sup> 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 20, 2023, 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. 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.) Sebastin)

Partner

Place: Chennai

M. No. 218962

Date: 20<sup>th</sup> October, 2023

UDIN: 23218962BGWFKD7624

**EPSOM PROPERTIES LIMITED**

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Chennai 600096, Tamil Nadu, India

Scrip Code -531155  
Chennai

PART I

**Statement of standalone Un-Audited Financial Results for the Quarter ended September 30, 2023**

(Rs. in Lakhs) Except for EPS

Particulars	Current Quarter Ended on 30-09-2023	Preceeding Quarter Ended on 30-06-2023	Corresponding Quarter ended on 30-09-2022	Half- year ended 30-09-2023	Corresponding Half -year ended 30-09-2022	Year to date figures for previous year ended 31-03-2023
	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1. Revenue</b>						
(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
<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. Expenses</b>						
(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	3.00	2.40	6.15	4.80	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	3.88	7.48	3.37	11.36	10.29	21.24
<b>Total expenses</b>	<b>7.03</b>	<b>10.48</b>	<b>5.77</b>	<b>17.51</b>	<b>15.09</b>	<b>31.85</b>
<b>3. Profit / (Loss) before Exceptional items (1-2)</b>	<b>-7.03</b>	<b>-10.48</b>	<b>-5.77</b>	<b>-17.51</b>	<b>-15.09</b>	<b>-31.85</b>
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Profit / (Loss) before tax (3+4)</b>	<b>-7.03</b>	<b>-10.48</b>	<b>-5.77</b>	<b>-17.51</b>	<b>-15.09</b>	<b>-31.85</b>
				0.00		
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
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7. Profit / (Loss) for the period (5+6)</b>	<b>-7.03</b>	<b>-10.48</b>	<b>-5.77</b>	<b>-17.51</b>	<b>-15.09</b>	<b>-31.85</b>
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)	<b>-7.03</b>	<b>-10.48</b>	<b>-5.77</b>	<b>-17.51</b>	<b>-15.09</b>	<b>-31.85</b>
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
<b>12 . Earnings per share (EPS) (of Rs.10/-</b>						
(a) Basic	-0.009	-0.014	-0.008	-0.023	-0.020	-0.043
(b) Diluted	-0.009	-0.014	-0.008	-0.023	-0.020	-0.043

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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 September 30, 2023 , were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 20th October 2023
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.

**By order of the Board  
For EPSOM Properties Limited**



**Mallour Rajesh Kumar**  
Managing Director  
DIN: 08125774

Place: Hyderabad  
Date : 20-10-2023

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Chennai 600096, Tamil Nadu, India**Standalone Statement of Assets and Liabilities**

(Amount Rs. in Lakhs)

Particulars	As at 30-09-2023	As at 31-03-2023
	Unaudited	Audited
<b>Assets</b>		
<b>Non Current Assets</b>		
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
<b>TOTAL Non Current Assets</b>	<b>3.34</b>	<b>3.34</b>
<b>Current Assets</b>		
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	0.01	0.00
iv)Bank Balance	1.75	0.58
v)Loan		
vi)Others		
c)Other Current Assets	5.52	3.42
<b>TOTAL Current Assets</b>	<b>7.28</b>	<b>4.00</b>
<b>TOTAL ASSETS</b>	<b>10.62</b>	<b>7.34</b>

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**Standalone Statement of Assets and Liabilities**

(Amount Rs. in Lakhs)

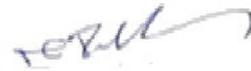
Particulars	As at 30-09-2023	As at 31-03-2023
	Unaudited	Audited
<b>Equity and Liabilities</b>		
a)Equity Share Capital	745.28	745.28
b)Other Equity	-852.16	-834.64
<b>Total Equity</b>	<b>-106.88</b>	<b>-89.36</b>
<b>Liabilities</b>		
<b>1) Non Currents Liabilities</b>		
a) Financial Liabilities		
i)Borrowings	115.81	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
<b>2)Current Liabilities</b>		
a)Fiancial Liabilities		
i)Borrowings	0.00	0.00
ii)Trade Payables	0.62	0.01
iii) Other Financial Liabilities	0.00	0.00
b)Other current liabilities	1.08	1.09
c)Provisons	0.00	0.00
e)Current Tax Liabilities	0.00	0.00
<b>Total Liabilities</b>	<b>117.50</b>	<b>96.70</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10.62</b>	<b>7.34</b>

**Notes:**

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- 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.
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- 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 : 20-10-2023



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(Rs. In lakhs)

Particulars	As at 30-09-2023	As at 30-09-2022
Cash flow from operating activities	Rs.	Rs.
Net profit / (Loss) before taxation	( 17.51 )	( 15.09 )
Adjustments for :		-
Loans & Advances written off		-
Depreciation	-	-
Operating profit before working capital changes	( 17.51 )	( 15.09 )
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Other Current Assets	( 2.10 )	( 1.75 )
Increase/(Decrease) in liabilities	0.59	( 0.08 )
Increase/(Decrease) in Fixed Assest		
Cash generated from operations	( 19.02 )	( 16.92 )
Cash flow from extraordinary item		
<b>Net cash from operating activities</b>	<b>( 19.02 )</b>	<b>( 16.92 )</b>
Cash flows from investing activities		
Investments/(Maturity) of Fixed Deposits	-	-
<b>Net cash flow investing activities</b>	<b>-</b>	<b>-</b>
Cash flow from financing activities		
Increase/(Decrease) in unsecured loans	20.21	16.65
<b>Net cash used in financing activities</b>	<b>20.21</b>	<b>16.65</b>
Net increase/(decrease) in Cash and Cash Equivalents	1.18	( 0.27 )
Opening Balance of Cash and Cash Equivalents	0.58	0.87
Closing Balance of Cash and Cash Equivalents	1.76	0.60
Closing Cash and Cash Equivalents as per Balance Sheet	1.76	0.60

By order of the Board  
For EPSOM Properties Limited**Mallour Rajesh Kumar**

Managing Director

DIN: 08125774

Place: Hyderabad

Date : 20-10-2023