



S. VISHNU & CO.,
Chartered Accountants

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REVIEW REPORT TO EPSOM PROPERTIES LIMITED

**LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31ST DECEMBER 2018 PURSUANT TO
THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATION, 2015**

We have reviewed the accompanying statement of unaudited financial results of **EPSOM PROPERTIES LIMITED** for the quarter ended 31st December 2018 except for the disclosures regarding 'Public shareholding' and "promoter and promoter group shareholding" which have been traced from disclosures made by the Management and has been audited by us.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on review engagement (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 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 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 : 04.02.2019

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


(S. VISHNU)
Partner

Membership No. 026131



EPSDM PROPERTIES LIMITED

CIN 24231TN1987PLC014084

Registered Office: Regency House, 2A, Second Floor, 250/7, Anna Salai, Teynampet, Chennai 600 006

Email: epsdmproperties@gmail.com . Website : www.epsdm.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31,2018

(Rs. In Lakhs)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous Year ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1. Income from Operations						
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
2. Other Income	0.08	0.09	0.29	0.32	1.06	1.31
3. Total Income (net) (1+2)	0.08	0.09	0.29	0.32	1.06	1.31
4. Expenses						
a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Changes in inventories of finished goods, work in progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
d. Employee benefits expense	0.42	0.35	0.36	1.14	0.96	1.34
e. Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.01
f. Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
g. Other expenditure	2.36	2.71	2.53	10.05	10.94	12.15
Total Expenses (4)	2.78	3.07	2.89	11.19	11.96	13.50
5. Profit from ordinary activities before Exceptional Items & tax (3-4)	(2.70)	(2.98)	(2.61)	(10.87)	(10.84)	(12.19)
6a. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
6b. Prior Period Income/(Loss)/Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit from ordinary activities before tax (5-6)	(2.70)	(2.98)	(2.61)	(10.87)	(10.84)	(12.19)
8. Tax Expense						
a. Current tax	0.00	0.00	0.00	0.00	0.00	0.00
b. Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9. Profit from ordinary activities after tax (7-8)	(2.70)	(2.98)	(2.61)	(10.87)	(10.84)	(12.19)
10. Other Comprehensive Income						
a) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
b) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
c) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
d) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total other Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Comprehensive income for the period(9-10)	(2.70)	(2.98)	(2.61)	(10.87)	(10.84)	(12.19)
12. No. of equity Shares (Face Value RS. 10 each)	74,528	74,528	74,528	74,528	74,528	74,528
13. Earnings Per Share (EPS)						
Basic and diluted EPS	(0.04)	(0.04)	(0.04)	(0.15)	(0.15)	(0.16)

1. The above unaudited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their Meetings held on 04th February, 2019. The Auditor have carried out "Limited Review" of the above results.

2. This unaudited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Sec 133 of Companies Act,2013 and other recognised accounting practices and policies to the extent applicable.

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. Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever necessary.

5. There are no exceptional / extraordinary items during the quarter ended December 31,2018.

Date: 04.02.2019

Place: Chennai

For Epsdm Properties Limited

C. Sivan
(Dr. Sivakumar Reddy)
Director



Statement of Assets and Liabilities for Companies

Rs.In lakhs

S.NO	PARTICULARS	AS AT	AS AT
		31/12/2018	31/03/2018
		Unaudited	Audited
A.	<u>EQUITY AND LIABILITIES</u>		
	1 Shareholders' funds		
	(a) Share Capital	745.28	745.28
	(b) Reserves & Surplus	(738.26)	(727.24)
	(c) Money received against share warrants		
	Sub-Total - Shareholder's Funds	7.02	18.04
	2. Share application money pending allotment	-	-
	3. Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	-	-
	4. Current liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(c) Other current liabilities	-	-
	(d) Short-term provisions	3.50	4.31
	Sub-Total - Current Liabilities	3.50	4.31
		10.52	22.35
B.	<u>ASSETS</u>		
	1. Non-current assets		
	(a) Fixed Assets	0.06	0.06
	(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	3.40	3.40
	2. Current assets		
	(a) Cash and Cash Equivalents	6.97	18.82
	(b) Short term loans & advances	0.00	0.00
	(c) Other current assets	0.15	0.13
	Sub-Total -Current Assets	7.12	18.95
		10.52	22.35

