



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

UDIN: 20218962AAAAEY3981

9<sup>th</sup> November 2020

Review report to

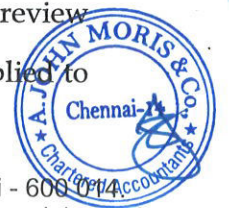
The Board of directors of "EPSOM Properties Limited"

**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 Second Quarter and Half year ended 30.09.2020 being submitted by the Company pursuant to the requirement of the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

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 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 review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.



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Tel : +91-44-2811 6003-4 / 7667034935 Fax : 044-2811 1712 E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

**Branches : Nagercoil | Madurai | Trichy | Coimbatore | Tiruppur | Kumbakonam | Tuticorin | Kochi | Thrissur  
Thiruvananthapuram | Hyderabad | Guntur | Jeypore (Odisha) | Bengaluru | Mumbai | Ahmedabad | New Delhi**



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



**J Sebastin**  
Partner

Place: Chennai

M. No. 218962

Date: 09-11- 2020

UDIN: 20218962AAAAEY3981

## EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

Telephone: 91-4443021233 Email: epsomproperties@gmail.com web:www.epsom.in

REGENCY HOUSE, 2A, SECOND FLOOR, 250/7, ANNA SALAI, TEYNAMPET, CHENNAI Chennai TN 600006 INDIA

Scrip Code -531155

PART I

Chennai

## Statement of standalone Un-Audited Financial Results for the Second quarter and Half year ended September 30, 2020

(Rs. in Lakhs)

| Particulars   | Current<br>Quarter Ended<br>on<br>30-<br>09-2020 | Preceeding<br>Quarter Ended<br>on<br>30-06-2020 | Corresponding<br>Quarter ended<br>on<br>30-09-2019 | Half year<br>Ended<br>30-09-2020 | Corresponding<br>Half year<br>Ended<br>30-09-2019 | Year to date<br>figures for period<br>ended<br>31-03-2020 |
|---|--|---|--|----------------------------------|---|---|
|   | Un-Audited                                       | Un-Audited                                      | Un-Audited   | Un-Audited                       | Un-Audited  | Audited   |
| <b>1. Revenue</b>   |  |   |  |                                  |   |   |
| (a) Revenue from Operations   | 0.00   | 0.00  | 13.51  | 0.00                             | 13.51   | 11.45   |
| (b) Other Operating income  | 0.00   | 0.00  | 0.00   | 0.00                             | 0.00  | 0.00  |
| (c) Other Income  | 0.00   | 6.50  | 0.00   | 6.50                             | 0.01  | 0.01  |
| <b>Total Revenue</b>  | <b>0.00</b>                                      | <b>6.50</b>                                     | <b>13.51</b>                                       | <b>6.50</b>                      | <b>13.52</b>                                      | <b>11.46</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  | 0.69   | 1.16  | 0.56   | 1.84                             | 0.97  | 8.22  |
| (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  | 0.02  |
| (h) Other expenses  | 4.14   | 5.93  | 5.52   | 10.08                            | 10.87   | 13.59   |
| <b>Total expenses</b>   | <b>4.83</b>                                      | <b>7.09</b>                                     | <b>6.08</b>  | <b>11.92</b>                     | <b>11.84</b>                                      | <b>21.84</b>  |
| <b>3. Profit / (Loss) before Exceptional items (1-2)</b>  | <b>-4.83</b>                                     | <b>-0.59</b>                                    | <b>7.43</b>  | <b>-5.42</b>                     | <b>1.69</b>                                       | <b>-10.38</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>-4.83</b>                                     | <b>-0.59</b>                                    | <b>7.43</b>  | <b>-5.42</b>                     | <b>1.69</b>                                       | <b>-10.38</b>   |
| 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>-4.83</b>                                     | <b>-0.59</b>                                    | <b>7.43</b>  | <b>-5.42</b>                     | <b>1.69</b>                                       | <b>-10.38</b>   |
| 8. Other Comprehensive Income (Net of Tax Expenses)   | 0.00   | 0.00  | 0.00   | 0.00                             | 0.00  | -0.01   |
| 9. Total Comprehensive Income for the period (7+8) (Comprising profit / (loss) and other comprehensive income for the period) | <b>-4.83</b>                                     | <b>-0.59</b>                                    | <b>7.43</b>  | <b>-5.42</b>                     | <b>1.69</b>                                       | <b>-10.39</b>   |
| 10. Details of equity share capital<br>Paid-up equity share capital<br>(Face Value of Rs.10/- per share )                     | 74.53  | 74.53   | 74.53  | 74.53                            | 74.53   | 74.53   |
| 11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year                                   |  |   |  | -750.41                          |   |   |
| <b>12. Earnings per share (EPS) (of Rs.10/- each) (Amount in Rs.)</b>   |  |   |  |                                  |   |   |
| (a) Basic   | -0.065   | -0.01   | 0.10   | -0.07                            | 0.02  | -0.14   |
| (b) Diluted   | -0.065   | -0.01   | 0.10   | -0.07                            | 0.02  | -0.14   |

**EPSOM PROPERTIES LIMITED**

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**Notes:**

1. The above Standalone Un-Audited financial results of the Company for the Second quarter and Half year ended September 30, 2020 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 09.11.2020.
2. The 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 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 : 09.11.2020

| <b>EPSOM PROPERTIES LIMITED</b><br>CIN: L24231TN1987PLC014084<br>REGENCY HOUSE, 2A, SECOND FLOOR, 250/7, ANNA SALAI, TEYNAMPET, CHENNAI Chennai TN 600006 INDIA<br>Telephone: 91-4443021233 Email: epsomproperties@gmail.com web:www.epsom.in |                  |                  |
|---|------------------|------------------|
| <b>Standalone Statement of Assets and Liabilities</b>   |                  |                  |
| (In Lakhs)  |                  |                  |
| Particulars   | As at 30-09-2020 | As at 31-03-2020 |
|   | Un-Audited       | Audited          |
| <b>Assets</b>   |                  |                  |
| <b>Non Current Assets</b>   |                  |                  |
| a)Property, Plant & Equipment   | -                | -                |
| b)Capital work - In progress  | -                | -                |
| c)Good will   | -                | -                |
| d)Other Intangible Assets   | -                | -                |
| e) Financial Assets   |                  |                  |
| i)Investments ( Note No. 1)   | 3.34             | 3.34             |
| ii)Loans  | -                | -                |
| iii)Others Financial Assets   | -                | -                |
| f)Deferred Tax Assets   | -                | -                |
| g)Tax Assets (Net of Provision)   | -                | -                |
| h)Other Non- Current Assets   | -                | -                |
| <b>TOTAL Non Current Assets</b>   | <b>3.34</b>      | <b>3.34</b>      |
| <b>Current Assets</b>   |                  |                  |
| a)Inventories   | -                | -                |
| b)Financial Assets  |                  |                  |
| i)Investment  | -                | -                |
| ii)Trade Receivables  | -                | -                |
| iii)Cash and Cash equivalents ( Note No. 2)   | 0.02             | 0.03             |
| iv)Bank Balance ( Note No. 2)   | 8.06             | 2.56             |
| v)Loan  | -                | -                |
| vi)Others   | -                | -                |
| c)Other Current Assets  | -                | -                |
| <b>TOTAL Current Assets</b>   | <b>8.08</b>      | <b>2.59</b>      |
| <b>TOTAL ASSETS</b>   | <b>11.42</b>     | <b>5.93</b>      |

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**Standalone Statement of Assets and Liabilities**

(In Lakhs)

| Particulars                         | As at 30-09-2020 | As at 31-03-2020 |
|-------------------------------------|------------------|------------------|
|                                     | Un-Audited       | Audited          |
| <b>Equity and Liabilities</b>       |                  |                  |
| a)Equity Share Capital              | 745.28           | 745.28           |
| b)Other Equity                      | -754.47          | -749.05          |
| <b>Total Equity</b>                 | <b>-9.19</b>     | <b>-3.77</b>     |
| <b>Liabilities</b>                  |                  |                  |
| <b>1) Non Currents Liabilities</b>  | -                | -                |
| a) Financial Liabilities            | -                | -                |
| i) Borrowings                       | 15.00            | 6.50             |
| ii) Trade Payables                  | -                | -                |
| iii) Other Financial Liabilities    | -                | -                |
| b) Provisions                       | -                | -                |
| c) Deferred Tax Liabilities         | -                | -                |
| d) Other non- current Liabilities   | -                | -                |
| e) Non Current Tax Liabilities      | -                | -                |
| <b>2) Current Liabilities</b>       | -                | -                |
| a) Financial Liabilities            | -                | -                |
| i) Borrowings                       | -                | -                |
| ii) Trade Payables                  | -                | -                |
| iii) Other Financial Liabilities    | -                | -                |
| b) Other current liabilities        | 5.61             | 3.20             |
| c) Provisions                       | -                | -                |
| e) Current Tax Liabilities          | -                | -                |
| <b>Total Liabilities</b>            | <b>20.61</b>     | <b>9.70</b>      |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>11.42</b>     | <b>5.93</b>      |

By order of the Board  
For EPSOM Properties Limited



Mallour Rajesh Kumar  
Managing Director  
DIN: 08125774

Place: Hyderabad  
Date : 09.11.2020

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(In Lakhs)

| Particulars  | Half year ended<br>30.09.2020 | Corresponding Half<br>year Ended<br>30-09-2019 |
|--|-------------------------------|--|
| Cash flow from operating activities                  |                               |  |
| Net profit / (Loss) before taxation                  | ( 5.42 )                      | 1.69   |
| Adjustments for :                                    |                               |  |
| Loans & Advances written off                         |                               |  |
| Shortterm Provision                                  | 0.00                          | 2.52   |
| Depreciation   | 0.00                          | 0.00   |
| Operating profit before working capital changes      | ( 5.42 )                      | 4.21   |
| Decrease/(Increase) in loans & advances              |                               |  |
| Decrease/(Increase) in Other Current Assets          | 0.00                          | ( 13.38 )                                      |
| Increase/(Decrease) in liabilities                   | 2.41                          |  |
| Increase/(Decrease) in Fixed Assest                  |                               |  |
| Cash generated from operations                       | ( 3.01 )                      | ( 9.17 )                                       |
| Cash flow from extraordinary item                    |                               |  |
| <b>Net cash from operating activities</b>            | <b>( 3.01 )</b>               | <b>( 9.17 )</b>                                |
| Cash flows from investing activities                 |                               |  |
| Investments/(Maturity) of Fixed Deposits             | -                             |  |
| <b>Net cash flow investing activities</b>            | <b>-</b>                      |  |
| Cash flow from financing activities                  |                               |  |
| Increase/(Decrease) in unsecured loans               | 8.50                          | 6.50   |
| <b>Net cash used in financing activities</b>         | <b>8.50</b>                   | <b>6.50</b>                                    |
| Net increase/(decrease) in Cash and Cash Equivalents | 5.49                          | ( 2.67 )                                       |
| Opening Balance of Cash and Cash Equivalents         | 2.59                          | 4.41   |
| Closing Balance of Cash and Cash Equivalents         | 8.08                          | 1.74   |

By order of the Board  
For EPSOM Properties Limited



Mallour Rajesh Kumar  
Managing Director  
DIN: 08125774

Place: Hyderabad  
Date : 09.11.2020