



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

UDIN: 21218962AAAAFT6741

13thFebruary 2021

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 Third Quarter and Nine Months ended 31.12.2020 being submitted by the Company pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Director sunder Section 133 of the Companies Act, 2013 read with the 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 review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.





A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

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

Date: 13-02-2021

M. No. 218962

UDIN: 21218962AAAAFT6741

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 Third quarter and Nine months ended December 31, 2020

(Rs. in Lakhs)

Particulars	Current Quarter Ended on 31-12-2020	Preceeding Quarter Ended on 30-09-2020	Corresponding Quarter ended on 31-12-2019	Year to date figures for current period ended 31-12-2020	Year to date figures for period ended 31-12-2019	Year to date figures for period ended 31-03-2020
	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	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	0.00	0.03	6.50	0.04	0.01
Total Revenue	0.00	0.00	0.03	6.50	13.55	11.46
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	3.96	0.69	5.04	5.81	6.01	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	3.07	4.14	3.34	13.14	14.21	13.59
Total expenses	7.03	4.83	8.39	18.95	20.23	21.84
3. Profit / (Loss) before Exceptional items (1-2)	-7.03	-4.83	-8.35	-12.45	-6.67	-10.38
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-7.03	-4.83	-8.35	-12.45	-6.67	-10.38
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)	-7.03	-4.83	-8.35	-12.45	-6.67	-10.38
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)	-7.03	-4.83	-8.35	-12.45	-6.67	-10.39
10. Details of equity share capital						
Paid-up equity share capital (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		
12. Earnings per share (EPS) (of Rs.10/- each) (Amount in Rs.)						
(a) Basic	-0.094	-0.065	-0.11	-0.17	-0.09	-0.14
(b) Diluted	-0.094	-0.065	-0.11	-0.17	-0.09	-0.14

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Notes:

1. The above Standalone Un-Audited financial results of the Company for the Quarter and Nine months ended December 31, 2020, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13.02.2021.
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 : 13-02-2021