

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

Regd. Off: Regency House, 2A, Second Floor, 250/7, Anna Salai, Teynampet
Chennai – 600 006 (TN)

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

23rd October, 2022

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

Dear Sir,

Sub: Revised Outcome of the Board Meeting for 2022-23 held on 22.10.2022:

Please be informed that we have already submitted the outcome of the Board Meeting held on 22.10.2022 within due time. We are hereby submitting the outcome with financials for the second quarter and half year ended 30.09.2022 with a revised cash flow statement.

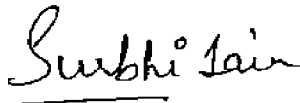
Please, take the above submission on record and kindly treat this as compliance with the SEBI (LODR) Regulations, 2015.

Kindly acknowledge.

Thanking you

Yours faithfully

For Epsom Properties Limited



Surbhi Jain
Company Secretary and
Compliance Officer
M.No. A58109

Encl: As above.



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

UDIN: 22218962BAQTFI6644

22nd October 2022

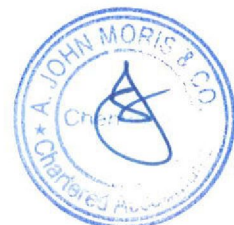
Review report to

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 30.09.2022 being submitted by the Company 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 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.





A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

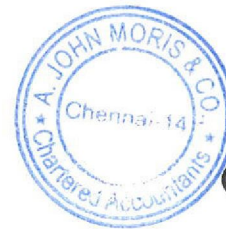
Our responsibility is to issue a report on these financial statements based on our review. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information

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.

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. J. Sebastin)

Partner

Place: Chennai

M. No. 218962

Date: 22nd October 2022

UDIN: 22218962BAQTFI6644

No.5, Lakshmipuram 1st Street, Deivasigamani Road(Near Music Academy), Royapettah, Chennai - 600 014.
Tel : +91-44-2811 6003-4 / 7667034935 Fax : 044-2811 1712 E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

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

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Scrip Code -531155

PART I

Chennai

Statement of standalone Un-Audited Financial Results for the quarter and year ended September 30, 2022

(Rs. in Lakhs) Except for EPS

Particulars	Current Quarter Ended on 30- 09-2022	Preceding Quarter Ended on 30-06-2022	Corresponding Quarter ended on 30-09-2021	Half year Ended 30-09-2022	Corresponding Half year Ended on 30-09-2021	Year to date figures for period ended 31-03-2022
	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	2.40	2.40	1.20	4.80	2.40	13.60
(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	3.37	6.92	4.77	10.29	14.25	19.01
Total expenses	5.77	9.32	5.97	15.09	16.65	32.61
3. Profit / (Loss) before Exceptional items (1-2)	-5.77	-9.32	-5.97	-15.09	-16.65	-32.61
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-5.77	-9.32	-5.97	-15.09	-16.65	-32.61
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)	-5.77	-9.32	-5.97	-15.09	-16.65	-32.61
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)	-5.77	-9.32	-5.97	-15.09	-16.65	-32.61
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	-804.16	-804.16	-771.54	-804.16	-771.54	-771.54
12. Earnings per share (EPS) (of Rs.10/- each) (Amount in Rs.)						
(a) Basic	-0.008	-0.013	-0.008	-0.020	-0.022	-0.044
(b) Diluted	-0.008	-0.013	-0.008	-0.020	-0.022	-0.044

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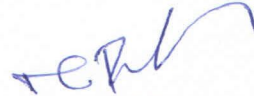
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Registered Office: REGENCY HOUSE, 2A, SECOND FLOOR, 250/7, ANNA SALAI, TEYNAMPET, CHENNAI Chennai TN 600006 INDIA

Notes:

1. The above Standalone Un-Audited financial results of the company for the quarter ended September 30, 2022, Were reviewed by the Audit Committee and approved by The Board of Directors at their meetings held on 22.10.2022
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
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 : 22-10-2022

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Standalone Statement of Assets and Liabilities

(In Lakhs)

Particulars	As at 30-09-2022	As at 31-03-2022
	Un-Audited	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	3.34	3.34
i)Investments (Note No. 1)		
ii)Loans		
iii)Others Financial Assets		
f)Deferred Tax Assets	0.00	0.00
g)Tax Assets (Net of Provision)	0.00	0.00
h)Other Non- Current Assets		
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	0.04	0.04
iii)Cash and Cash equivalents (Note No. 2)	0.56	0.82
iv)Bank Balance (Note No. 2)		
v)Loan		
vi)Others	3.44	1.68
c)Other Current Assets		
TOTAL Current Assets	4.03	2.55
TOTAL ASSETS	7.37	5.89



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Standalone Statement of Assets and Liabilities		
(In Lakhs)		
Particulars	As at 30-09-2022	As at 31-03-2022
	Un-Audited	Audited
Equity and Liabilities		
a)Equity Share Capital	745.28	745.28
b)Other Equity	-817.89	-802.80
Total Equity	-72.61	-57.52
Liabilities		
1) Non Currents Liabilities		
a) Financial Liabilities	0.00	0.00
i)Borrowings	0.00	0.00
ii)Trade Payables	79.45	62.80
iii) Other Financial Liabilities		
b) Provisions		
c)Deferred Tax Liabilities		
d)Other non- current Liabilities		
e)Non Current Tax Liabilities		
2)Current Liabilities		
a)Fiancial Liabilities		
i)Borrowings		
ii)Trade Payables	0.00	0.06
iii) Other Financial Liabilities		
b)Other current liabilities	0.54	0.00
c)Provisons	0.00	0.55
e)Current Tax Liabilities	0.00	0.00
Total Liabilities	79.98	63.41
TOTAL EQUITY AND LIABILITIES	7.37	5.89

Notes:

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- 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.
- 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".
- The format for Audited financial Results prepared as prscribed 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 : 22-10-2022

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(In Lakhs)

Particulars	Half year ended 30.09.2022	Half year ended 30.09.2021
	Rs. P.	Rs. P.
Cash flow from operating activities		
Net profit / (Loss) before taxation	(15.09)	(16.65)
Adjustments for :		
Loans & Advances written off	-	-
Depreciation	-	-
Operating profit before working capital changes	(15.09)	(16.65)
Decrease/(Increase) in loans & advances		(0.14)
Decrease/(Increase) in Other Current Assets	(1.75)	(1.17)
Increase/(Decrease) in liabilities	(0.08)	(0.61)
Increase/(Decrease) in Fixed Assest		
Cash generated from operations	(16.92)	(18.57)
Cash flow from extraordinary item		
Net cash from operating activities	(16.92)	(18.57)
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	16.65	18.62
Net cash used in financing activities	16.65	18.62
Net increase/(decrease) in Cash and Cash Equivalents	(0.27)	0.05
Opening Balance of Cash and Cash Equivalents	0.87	0.21
Closing Balance of Cash and Cash Equivalents	0.60	0.26

By order of the Board,
For EPSOM Properties Limited.,



Mallour Rajesh Kumar
Managing Director
DIN:08125774

Place: Hyderabad
Date : 22-10-2022