

EPSOM PROPERTIES LIMITED CIN: L24231TN1987PLC014084 REGENCY HOUSE, 2A, SECOND FLOOR, 250/7, ANNA SALAI, TEYNAMPET, CHENNAI Chennai TN 600006 IN						
Scrip Code -531155 Chennai						
PART I						

Statement of standalone Audited Financial Results for the quarter and year ended 31 March, 2020

(Rs. in Lakhs)

Particulars	Current Quarter Ended on 31-03-2020	Preceding Quarter Ended on 31-12-2019	Corresponding Quarter ended on 31-03-2019	Year to date figures for current period ended 31-03-2020	Year to date figures for previous period ended 31-03-2019	Previous year ended 31-03-2019
	Audited	Un-Audited	Audited	Audited	Audited	Audited
1. Revenue						
(a) Revenue from Operations	0.00	0.00	0.00	11.45	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	0.03	0.00	0.01	0.30	0.30
Total Revenue	0.00	0.03	0.00	11.46	0.30	0.30
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	0.91	5.04	1.40	8.22	2.50	2.50
(f) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(g) Depreciation and amortisation expense	0.02	0.00	0.00	0.02	0.00	0.00
(h) Other expenses	1.09	3.34	2.50	13.59	12.50	12.50
Total expenses	2.02	8.38	3.90	21.84	15.00	15.00
3. Profit / (Loss) before Exceptional items (1-2)	-2.02	-8.35	-3.90	-10.38	-14.70	-14.70
4. Exceptional Items	0.00	0.00	3.33	0.00	3.33	3.33
5. Profit / (Loss) before tax (3+4)	-2.02	-8.35	-0.57	-10.38	-11.37	-11.37
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)	-2.02	-8.35	-0.57	-10.38	-11.37	-11.37
8. Other Comprehensive Income (Net of Tax Expenses)	-0.01	0.00	0.00	-0.01	0.00	0.00
9. Total Comprehensive Income for the period (7+8) (Comprising profit / (loss) and other comprehensive income for the period)	-2.03	-8.35	-0.57	-10.39	-11.37	-11.37
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	-740.02					
12 . Earnings per share (EPS) (of Rs.10/- each) (Amount in Rs.)						
(a) Basic	-0.03	-0.11	-0.01	-0.14	-0.15	-0.15
(b) Diluted	-0.03	-0.11	-0.01	-0.14	-0.15	-0.15

Notes:

- The above Standalone Audited financial results were reviewed by the Audit Committee and approved by The Board of Directors at their meetings held on 30.06.2020
- 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
- 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

Place: Hyderabad
Date : 30.06.2020

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

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

Standalone Statement of Assets and Liabilities

(In Lakhs)

Particulars	As at 31-03-2020	As at 31-03-2019
	Audited	Audited
Assets		
Non Current Assets		
a)Property, Plant & Equipment	0.00	0.02
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	0.00	0.00
iii)Others Financial Assets	0.00	0.00
f)Deferred Tax Assets	0.00	0.00
g)Tax Assets (Net of Provision)	0.00	0.00
h)Other Non- Current Assets	0.00	0.00
TOTAL Non Current Assets	3.34	3.37
Current Assets		
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	0.03	0.02
iv)Bank Balance	2.56	4.39
v)Loan	0.00	0.00
vi)Others	0.00	0.00
c)Other Current Assets	0.00	0.16
TOTAL Current Assets	2.59	4.57
TOTAL ASSETS	5.93	7.94



Equity and Liabilities		
a)Equity Share Capital	745.28	745.28
b)Other Equity	-749.05	-738.66
Total Equity	-3.77	6.62
Liabilities		
1) Non Currents Liabilities	0.00	0.00
a) Financial Liabilities	0.00	0.00
i) Borrowings	6.50	0.00
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
2) Current Liabilities	0.00	0.00
a) Financial Liabilities	0.00	0.00
i) Borrowings	0.00	0.00
ii) Trade Payables	0.00	0.00
iii) Other Financial Liabilities	0.00	0.00
b) Other current liabilities	3.20	1.32
c) Provisions	0.00	0.00
e) Current Tax Liabilities	0.00	0.00
Total Liabilities	9.70	1.32
TOTAL EQUITY AND LIABILITIES	5.93	7.94

1. The above Standalone Audited financial results were reviewed by the Audit Committee and approved by The Board of Directors at their meetings held on 30.06.2020
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 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

Place: Hyderabad
Date : 30.06.2020

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

REGENCY HOUSE, 2A, SECOND FLOOR, 250/7, ANNA SALAI, TEYNAMPET, CHENNAI

Chennai TN 600006 IN

Standalone Statement of Assets and Liabilities

Rs.In lakhs

PARTICULARS	As at 31-03-2020	As at 31-03-2019
	Audited	Audited
<u>EQUITY AND LIABILITIES</u>		
1 Shareholders' funds		
(a) Share Capital	745.28	745.28
(b) Reserves & Surplus	-749.05	-738.66
(c) Money received against share warrants		
Sub-Total - Shareholder's Funds	(3.77)	6.62
2. Share application money pending allotment	-	-
3. Non-current liabilities		
(a) Long-term borrowings	6.50	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	6.50	-
4. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
(c) Other current liabilities	-	-
(d) Short-term provisions	3.20	1.32
Sub-Total - Current Liabilities	3.20	1.32
TOTAL EQUITY AND LIABILITIES	5.93	7.94
<u>ASSETS</u>		
1. Non-current assets		
(a) Fixed Assets	0.00	0.02
(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	3.34	3.37
2. Current assets		
(a) Cash and Cash Equivalents	2.59	4.41
(b) Short term loans & advances	0.00	0.00
(c) Other current assets	0.00	0.16
Sub-Total -Current Assets	2.59	4.57
TOTAL ASSETS	5.93	7.94

EPSOM PROPERTIES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	2019-20	2018-19
Cash flow from operating activities	Rs. P.	Rs. P.
Net profit / (Loss) before taxation	(10.39)	(11.42)
Adjustments for :		
Loans & Advances written off		-
Depreciation	0.02	0.03
Operating profit before working capital changes	(10.37)	(11.39)
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Other Current Assets	0.16	(0.03)
Increase/(Decrease) in liabilities	1.89	(2.99)
Increase/(Decrease) in Fixed Assest		
Cash generated from operations	(8.32)	(14.41)
Cash flow from extraordinary item		
Net cash from operating activities	(8.32)	(14.41)
Cash flows from investing activities		
Investments/(Maturity) of Fixed Deposits		15.03
Net cash flow investing activities	-	15.03
Cash flow from financing activities		
Increase/(Decrease) in unsecured loans	6.50	
Net cash used in financing activities	6.50	-
Net increase/(decrease) in Cash and Cash Equivalents	(1.82)	0.62
Opening Balance of Cash and Cash Equivalents	4.41	3.79
Closing Balance of Cash and Cash Equivalents	2.59	4.41

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



MALLOUR RAJESH KUMAR
Managing Director

Place: Hyderabad

Date : 30.06.2020



Auditor's Report On Quarterly Consolidated Financial Results and Consolidated Year to Date
Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015

UDIN: 20218962AAAABY3096

30th June 2020

To

Board of Directors of **EPSOM Properties Limited**

We have audited the quarterly and consolidated financial results of “**EPSOM Properties Limited**” for the quarter ended 31.03.2020 and the consolidated year to date results for the period 01.04.2019 to 31.03.2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





A. JOHN MORIS & CO.,

CHARTERED ACCOUNTANTS

In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date results:

- I. have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- II. give a true and fair view of the consolidated net loss and other financial information for the quarter ended 31.03.2020 as well as the consolidated year to date results for the period from 01.04.2019 to 31.03.2020

For A John Moris & Co.,
Chartered Accountants
FRN 007220 S



J Sebastin
Partner

M. No. 218962
UDIN: 20218962AAAABY3096

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

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

Telephone: 91-442435 0676 **Email:** epsomproperties@gmail.com_ **web:**www.epsom.in

30th June, 2020

To
The Manager – Listing
Department of Corporate Services (Listing)
BSE Limited (BSE)
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Dear Sir

Sub: Declaration pursuant to Reg.33 (3)(d) of SEBI (LODR) Regulations, 2015 - in respect of Audit Report with unmodified opinion for the Audited Financial Results (Standalone and Consolidated)for the year ended March 31.2020.

We hereby declare that the Statutory Auditors of the Company, Messrs. A. John Moris & Co, Chartered Accountants, Chennai (ICAI Firm Registration No. 007220S) have issued an unmodified opinion on the Audited Financial Results of the Company for the Year ended March 31, 2020, which have been approved by the Board of Directors at their meeting held today i.e. June 30, 2020. We request you to take the same on the record.

Yours faithfully

For Epsom Properties Limited



Rajesh Kumar Mallour
Managing Director
DIN: 08125774

Encl: As above.