

EPSOM PROPERTIES LIMITED

CIN: L24231TN1987PLC014084

Reg Office: Old No. 249, New No. 339, Safi House, 2nd Floor, Anna Salai,
Teynampet, Chennai Tamil Nadu, India-600006

Telephone: 91-4466805560

Email: epsomproperties@gmail.com web: www.epsom.in

7.11.2025

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

Dear Sir,

Sub: Outcome of the Board Meeting for the Financial Year 2025-26, held on 7.11.2025:

As already informed vide our letter dated 7th November, 2025 and pursuant to the provisions of Regulation 30 read with Schedule III Para A of Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company met today and the Meeting commenced at 3.30 PM and concluded at 4.00 PM and *inter alia* transacted the following business:

1. Considered and Approved the Un-Audited Financial Results for the Second Quarter ended 30.09.2025 (prepared as per IND AS). A copy of the unaudited Financial Results duly recommended by the Audit Committee and approved by the Board of Directors of the Company together with Limited Review Report are enclosed herewith.

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

Kindly acknowledge.

Thanking you
Yours faithfully
For Epsom Properties Limited

Mounika Bandam
Company Secretary
M.No. : A77289
Encl. as above



Independent Auditor's Review Report on the Unaudited Standalone Financial Results of M/s EPSOM Properties Limited for the quarter and half year ended 30th September 2025 Pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
EPSOM Properties Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **EPSOM Properties Limited** ("the Company") for the quarter and half year ended September 30, 2025, pursuant to Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended (The "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consist matters and inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

Place: Chennai
Date: 07-11-2025
UDIN: 25026131BMHYCH1784

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

VISHNU S Digitally signed
by VISHNU S
Date:
2025.11.07
16:08:29 +05'30'

(S.VISHNU)
Partner
M. No. 026131



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Scrip Code -531155

PART I

Chennai

Statement of standalone Un-Audited Financial Results for the Quarter and Half year ended September 30, 2025

Particulars	(Rs. in Lakhs) Except for EPS					
	Current Quarter Ended on 30-09-2025	Preceeding Quarter Ended on 30-06-2025	Corresponding Quarter ended on 30-09-2024	Half- year ended 30-09-2025	Corresponding Half- year ended 30-09-2024	Year to date figures for previous year ended 31-03-2025
	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	2.08	1.95	2.70	4.03	5.30	9.40
(f) Finance costs	0.00	0.00	0.00	0.00	0.00	10.53
(g) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(h) Other expenses	2.30	6.06	2.83	8.36	9.06	14.19
Total expenses	4.38	8.02	5.53	12.39	14.36	34.12
3. Profit / (Loss) before Exceptional Items (1-2)	-4.38	-8.02	-5.53	-12.39	-14.36	-34.12
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-4.38	-8.02	-5.53	-12.39	-14.36	-34.12
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)	-4.38	-8.02	-5.53	-12.39	-14.36	-34.12
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)	-4.38	-8.02	-5.53	-12.39	-14.36	-34.12
10. Details of equity share capital						
Paid-up equity share capital	745.28	745.28	745.28	745.28	745.28	745.28
(Face Value of Rs.10 /- per share)						
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-908.05	-908.05	-873.93	-908.05	-873.93	-873.93
12. Earnings per share (EPS) (of Rs.10/-)						
(a) Basic	-0.006	-0.011	-0.007	-0.017	-0.019	-0.046
(b) Diluted	-0.006	-0.011	-0.007	-0.017	-0.019	-0.046



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Notes:

1. The above standalone un-audited financial results of the company for the quarter and half year ended September 30, 2025, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 7th November 2025.
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 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



Sanga Tejaswi

Wholetime Director & CFO

DIN: 08784189



Place: Hyderabad

Date : 07-11-2025

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Extract of Un-audited Financial Results for the quarter and half year ended 30.09.2025

(Rs. in Lakhs)

Particulars	Quarter Ended		Half year Ended		Year Ended
	Current Quarter Ended on 30-09-2025	Corresponding Quarter ended on 30-9-2024	Half-year ended 30-09-2025	Corresponding Half-year ended 30-09-2024	Year to date figures for current period ended 31-03-2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income from Operations	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period (before Tax, Exceptional items)	-4.38	-5.53	-12.39	-14.36	-34.12
Net Profit / (Loss) for the period before tax (after Exceptional items)	-4.38	-5.53	-12.39	-14.36	-34.12
Net Profit / (Loss) for the period after tax (after Exceptional items)	-4.38	-5.53	-12.39	-14.36	-34.12
Total Comprehensive Income for the period [comprising Profit / (loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-4.38	-5.53	-12.39	-14.36	-34.12
Equity Share Capital	745.28	745.28	745.28	745.28	745.28
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-908.05	-873.93	-908.05	-873.93	-873.93
Earnings Per Share (of Rs. 10/- each) -					
1.Basic:	-0.006	-0.007	-0.017	-0.019	-0.046
2.Diluted:	-0.006	-0.007	-0.017	-0.019	-0.046

Notes:

- The above standalone un-audited financial results of the company for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 7th November 2025.
- 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.
- The above is an extract of the detailed format of Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on BSE Website and the company's website www.epsom.in

Place: Hyderabad
Date: 07.11.2025



By order of the Board
For EPSOM Properties Limited


Sanga Tejaswi
Wholetime Director & CFO
DIN: 08784189

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Tamil Nadu, India**Cash Flow Statement****(Rs. In lakhs)**

Particulars	As at 30-09-2025	As at 30-09-2024
Cash flow from operating activities	Rs.	Rs.
Net profit / (Loss) before taxation	(12.39)	(14.36)
Adjustments for :		
Loans & Advances written off	-	-
Depreciation	-	-
Operating profit before working capital changes	(12.39)	(14.36)
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Other Current Assets	(1.07)	(0.28)
Increase/(Decrease) in liabilities	(0.02)	(1.22)
Increase/(Decrease) in Fixed Assest		
Cash generated from operations	(13.49)	(15.85)
Cash flow from extraordinary item		
Net cash from operating activities	(13.49)	(15.85)
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	13.87	16.14
Net cash used in financing activities	13.87	16.14
Net increase/(decrease) in Cash and Cash Equivalents	0.38	0.29
Opening Balance of Cash and Cash Equivalents	0.44	0.31
Closing Balance of Cash and Cash Equivalents	0.82	0.60
Closing Cash and Cash Equivalents as per Balance Sheet	0.83	0.60

By order of the Board
For EPSOM Properties Limited

Sanga Tejaswi
Wholetime Director & CFO
DIN: 08784189Place: Hyderabad
Date : 07-11-2025

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Standalone Statement of Assets and Liabilities

Rs. In Lakhs

PARTICULARS	As at 30-09-2025	As at 30-06-2025
	Un-Audited	Un-Audited
<u>EQUITY AND LIABILITIES</u>		
1 Shareholders' funds		
(a) Share Capital	745.28	745.28
(b) Reserves & Surplus	(919.08)	(914.71)
(c) Money received against share warrants		
Sub-Total - Shareholder's Funds	(173.80)	(169.43)
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings	185.35	180.33
(b) Deferred tax liabilities (net)		
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total - Non-current liabilities	185.35	180.33
4. Current liabilities		
(a) Short-term borrowings		
(b) Trade payables	0.44	0.01
(c) Other current liabilities	0.16	0.66
(d) Short-term provisions	-	-
Sub-Total - Current Liabilities	0.60	0.68
TOTAL EQUITY AND LIABILITIES	12.15	11.58
<u>ASSETS</u>		
1. Non-current assets		
(a) Fixed Assets		
(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	3.34
2. Current assets		
(a) Cash and Cash Equivalents	0.83	0.53
(b) Short term loans & advances		
(c) Other current assets	7.98	7.71
Sub-Total -Current Assets	8.81	8.24
TOTAL ASSETS	12.15	11.58

S. J. J.



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Standalone Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	As at 30-09-2025	As at 31-03-2025
	Unaudited	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		
i)Investments	3.34	3.34
ii)Loans		
iii)Others Financial Assets		
f)Deferred Tax Assets		
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	3.34
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	0.02	0.02
iv)Bank Balance	0.81	0.42
v)Loan		
vi)Others		
c)Other Current Assets	7.98	6.91
TOTAL Current Assets	8.81	7.35
TOTAL ASSETS	12.15	10.69



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Standalone Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	As at 30-09-2025	As at 31-03-2025
	Unaudited	Audited
Equity and Liabilities		
a) Equity Share Capital	745.28	745.28
b) Other Equity	-919.08	-906.69
Total Equity	-173.80	-161.41
Liabilities		
1) Non Currents Liabilities		
a) Financial Liabilities		
i) Borrowings	185.35	171.49
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		
a) Financial Liabilities		
i) Borrowings	0.00	0.00
ii) Trade Payables	0.44	0.01
iii) Other Financial Liabilities	0.00	0.00
b) Other current liabilities	0.16	0.60
c) Provisions	0.00	0.00
e) Current Tax Liabilities	0.00	0.00
Total Liabilities	185.95	172.10
TOTAL EQUITY AND LIABILITIES	12.15	10.69

Notes:

1. The above Standalone un-audited financial results of the Company for the half year ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 7th November, 2025.

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.

Place: Hyderabad

Date : 07-11-2025

