

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

8.5.2025

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

Dear Sir,

Sub: Outcome of the 1st Board Meeting for the Financial Year 2025-26, held on 8.5.2025:

As already informed vide our letter dated 3rd May, 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 4.30 PM and concluded at 5.30 PM and *inter alia* transacted the following business:

1. Considered and Approved the Audited Financial Results for the Fourth Quarter and year ended 31.12.2025 (prepared as per IND AS). A copy of the audited Financial Results duly recommended by the Audit Committee and approved by the Board of Directors of the Company together with Limited Review Report with modified opinion are enclosed herewith.
2. Date of AGM may be decided by the Chairman will be intimated in due course.

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


Sanga Tejaswi
Whole Time Director and CFO
DIN: 08784189

Encl. as above



S. VISHNU & CO., **Chartered Accountants**

Flat # 23, Swagatham Apartments, 1st Floor, Door # 16/23, Shenoy Road, Nungambakkam, Chennai-600 034.
Mobile : 86680 99058, Phone: 044-42138297, E-mail : svishnuandco@gmail.com

Independent Auditor's Review Report on the Audited Standalone Financial Results of M/s EPSOM Properties Limited for the quarter and year ended 31st March 2025 Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
EPSOM Properties Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of EPSOM Properties Limited ("the Company") for the quarter and year ended 31st March 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143 (10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





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Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Statement has been prepared based on the basis of Standalone Annual Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principle laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and the completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operation, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the previous financial year, which were subjected to limited review by predecessor Auditor.

Place: Chennai
Date : 08-05-2025
UDIN: 25026131BMHXR5956



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


(S.VISHNU)
Partner
M. No. 026131

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Scrip Code -531155

PART I

Chennai

Statement of standalone Audited Financial Results for the Fourth Quarter and Year ended March 31, 2025

(Rs. in Lakhs) Except for EPS

Particulars	Current Quarter Ended on 31-03-2025	Preceding Quarter Ended on 31-12-2024	Corresponding Quarter ended on 31-03-2024	Year to date figures for Current year ended 31-03-2025	Year to date figures for previous year ended 31-03-2024
	Audited	Un-Audited	Audited	Audited	Audited
1. Revenue					
(a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00
(b) Other Operating income	0.00	0.00	0.00	0.00	0.00
(c) Other Income	0.00	0.00	0.00	0.00	0.00
Total Revenue	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
(b) Purchase of stock-in-trade	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
(d) Excise Duty /GST	0.00	0.00	0.00	0.00	0.00
(e) Employee benefit expense	1.95	2.20	2.55	9.40	11.85
(f) Finance costs	10.53	0.00	0.00	10.53	0.00
(g) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
(h) Other expenses	3.09	1.98	11.67	14.19	26.08
Total expenses	15.57	4.18	14.22	34.12	37.93
3. Profit / (Loss) before Exceptional items (1-2)	-15.57	-4.18	-14.22	-34.12	-37.93
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	-15.57	-4.18	-14.22	-34.12	-37.93
Current Tax (Net of Mat Credit)	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00
7. Profit / (Loss) for the period (5+6)	-15.57	-4.18	-14.22	-34.12	-37.93
8. Other Comprehensive Income (Net of Tax Expenses)	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)	-15.57	-4.18	-14.22	-34.12	-37.93
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
11. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-873.93	-873.93	-836.00	-873.93	-836.00
12. Earnings per share (EPS) (of Rs.10/-)					
(a) Basic	-0.021	-0.006	-0.019	-0.046	-0.051
(b) Diluted	-0.021	-0.006	-0.019	-0.046	-0.051

Notes:

- The above standalone Audited financial results of the company for the quarter and year ended March 31, 2025, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 8th May, 2025
- The 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 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 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
Wholtime Director & CFO
DIN: 08784189

Place: Hyderabad
Date : 08-05-2025

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8th May, 2025

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) for the year ended March 31, 2025.

We hereby declare that the Statutory Auditors of the Company, Messrs. S. Vishnu & co., Chartered Accountants, Chennai (ICAI Firm Registration No. 005179S) have issued an unmodified opinion on the Audited Financial Results of the Company for the Year ended March 31, 2025, which have been approved by the Board of Directors at their meeting held today i.e. May, 8, 2025. We request you to take the same on the record.

Yours faithfully

For Epsom Properties Limited


Sanga Tejaswi

Whole Time Director and CFO

DIN: 08784189

Encl: As above.