MANAS PROPERTIES

CIN : U70100MH2004PTC149362

Date: 16th November, 2026

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip code: 540402

Subject: Un-audited Financial Results for the half year ended 30th September, 2026.

Dear Sir,

This is to inform you that we have submitted the financial results for the half year ended 30th September, 2026 with an acknowledgement number 14876371 on 13//11/2026 within stipulated time. However, **due to scanner technical issues the page of cash flow statement was inadvertently missed in our submission**. Therefore, we hereby enclosed revised Un-audited Financial Results and statements including **cash flow statement** of the Company for half year ended 30th September, 2026 along with the Limited Review report of the Statutory Auditor thereon, which have been adopted and approved by the Board of Directors of the Company in its meeting held on 13th November, 2026.

There was no willful default on part of Company as our submission to board meeting outcome was submitted properly. we hereby humbly request you considering the fact of case, take the revised submission sympathetically and waive the penalty as issue was purely attributed to technical glitches.

Kindly take the same on records,

For **Manas Properties Limited**

DEV VIJAY THAKKAR

Digitally signed by DEV VIJAY THAKKAR
Date: 2026.11.16 17:26:14 +05'30'

Dev Vijay Thakkar
Managing Director
DIN: 07698270

LIMITED REVIEW REPORT ON THE STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS OF MANAS PROPERTIES LIMITED FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,

The Board of Directors,

Manas Properties Limited

ADDRESS: 10TH FLOOR, DEV PLAZA,
OPP. ANDHERI FIRE STATION S. V. ROAD,
ANDHERI (WEST), MUMBAI, Maharashtra, India - 400058.

1.0 We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Manas Properties Limited** ("the Company") for the half year ended 30th September 2026 ("the Statement").

2.0 This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("LODR Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3.1 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 (ICAI). This Standard requires that we plan and

perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement.

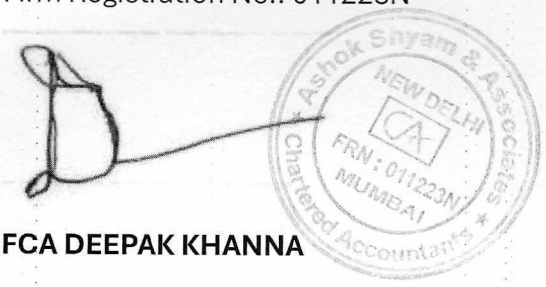
3.2 A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4.0 Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with applicable Accounting Standards and other recognised 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok Shyam and Associates

Chartered Accountants

Firm Registration No.: 011223N



FCA DEEPAK KHANNA

(Partner)

Membership No.: 083466

UDIN: **26083466NOXWSI8073**

Place: Mumbai

Date: 13-11-2026

Manas Properties Limited
(CIN: L70100MH2004PLC14936)
Statement of Assets & Liabilities as per Regulation 33 of SEBI (LODR) Regulations 2015
Amount in ₹ in lakhs unless otherwise stated

	Particulars	As at 30-Sep-26 (Un-audited)	As at 31-Mar-26 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	416.00	416.00
	(b) Reserves and surplus	15,238.37	10,674.64
	Sub-total - Shareholders' funds	**15,654.37**	**11,090.64**
2	**Non-current liabilities**		
	(a) Long-term borrowings	10.00	10.00
	(b) Deferred tax liabilities (net)	23.93	16.60
	(c) Other long-term liabilities	2,106.00	2,105.00
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	**2,139.93**	**2,131.60**
3	**Current liabilities**		
	(a) Short-term borrowings	-	-
	(b) Trade payables		
	MSME	-	-
	Others	0.32	1.46
	(c) Other current liabilities	656.45	738.01
	(d) Short-term provisions	684.83	22.84
	Sub-total - Current liabilities	**1,341.60**	**762.32**
	TOTAL - EQUITY AND LIABILITIES	**19,135.89**	**13,984.56**
B	**ASSETS**		
1	Non-current assets		
	(a) Fixed assets	126.42	217.82
	(b) Non-current investments	4,955.84	4,764.39
	(c) Deferred Tax Asset	-	-
	(d) Long-term loans and advances	951.38	1,591.40
	(e) Other non-current assets	-	-
	Sub-Total- Non-Current assets	**6,033.64**	**6,573.61**
2	**Current Assets**		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	350.00	-
	(d) Cash and cash equivalents	12,040.65	7,338.97
	(e) Short-term loans and advances	-	-
	(f) Other current assets	711.60	71.97
	Sub-total - Current assets	**13,102.25**	**7,410.94**
	TOTAL - ASSETS	**19,135.90**	**13,984.56**
		-0.00	0.00

For Manas Properties Limited

Dev Thakkar
Managing Director
DIN: 07698270
Place: Mumbai
Date:

Manas Properties Limited
(CIN: L70100MH2004PLC14936)

Statement of Un-audited Financial Results for the Half Year Ended Ended 30th September 2026

	Particulars	Half Year Ended			Year Ended
		30-09-2026	31-Mar-25	30-Sep-25	31-Mar-26
		(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I	Revenue from Operations	1,500.00	-		-
II	Other Income	385.82	2,580.31	1,832.98	4,413.29
III	**Total Revenue (I+II)**	**1,885.82**	**2,580.31**	**1,832.98**	**4,413.29**
IV	**Expenses**				
	(a) Employee Benefit Expense	11.58	41.16	41.52	82.68
	(b) Finance Cost		-	-	-
	(c) Depreciation and Amortisation Expense	23.39	34.01	34.01	68.02
	(d) Other Expenses	160.03	169.08	207.87	376.95
	Total Expenses	**195.00**	**244.25**	**283.40**	**527.65**
V	Profit before exceptional and extra ordinary items and tax (III-IV)	1,690.83	2,336.05	1,549.59	3,885.64
VI	Exceptional items		-	-	-
VII	Profit before extraordinary items and tax (V-VI)	1,690.83	2,336.05	1,549.59	3,885.64
VIII	Extraordinary items		-	-	-
IX	**Profit before tax (VII-VIII)**	1,690.83	**2,336.05**	**1,549.59**	**3,885.64**
X	Tax Expenses				
	- Current Tax	313.66	411.53	272.26	683.79
	- Deferred tax charge/ (credit)	(11.45)	2.43	16.35	18.78
	- MAT expeses / (credit)	-	-	-	-
	- Tax for earlier years		7.96	-	7.96
XI	**Profit for the period from continuing operations (IX-X)**	**1,388.62**	**1,914.14**	**1,260.97**	**3,175.11**
XII	Profit from discontinuing operations	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	Profit from discontinuing operations (after tax) (XII - XIII)	-	-	-	-
XV	**Profit for the period (XI + XIV)**	**1,388.62**	**1,914.14**	**1,260.97**	**3,175.11**
XVI	Earnings per Equity Share of Rs. 10/- each				
	(a) Basic	33.38	46.01	30.31	76.32
	(b) Diluted	33.38	46.01	30.31	76.32

Notes :

1 In accordance with the requirements of Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 with the SME Stock Exchange, the above audited financial results for the half year ended 30 th September, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November 2026.

2 The Company's business activity falls within a Single primary business segment i.e. Construction, Redevelopment and Leasing of Properties.

3 The Figures of previous period/year have been regrouped/rearranged wherever considered necessary in order to make them comparable

4 The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

5 The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013

6 There is no fund raising during the half year ended on september 30th, 2025, therefore details of statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc. is not applicable.

7 There is no Outstanding default on loans and debt securities during the reporting period therefore required details are Not Applicable

8 Disclosure of related party transactions done during the half year ended on September 30th, September 2026 is provided in Integrated Filing.

9 Since there are no Auditors Qualification, Statement on impact of audit qualifications is Not Applicable and Declaration in this regards is attached.

For Manas Properties Limited

Dev Thakkar
Managing Director
DIN: 07698270
Place: Mumbai
Date:

Manas Properties Limited
(CIN: L70100MH2004PLC14936)

Statement of Cash Flow for the Year ended 30th September 2026

Amount in ₹ in lakhs unless otherwise stated

Particulars	30-Sep-26 (Un-audited)	30-Sep-25 (un-audited)	31-Mar-26 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax	1,690.83	1,549.59	3,885.63
Adjustments for			
Depreciation	23.39	34.01	68.02
Interest on Fixed Deposits	(385.72)	(332.78)	(713.19)
Dividend	(0.10)		
Interest on Income Tax Refund	(0.01)		
Finance Costs	-		-
Operating profit before working capital adjustments	1,328.39	1,250.81	3,240.47
Adjustments for			
(Increasae)/(decrease) in Trade receivables	-		(350.00)
(Increase)/(Decrease) in Trade Payables	(1.52)	51.31	0.37
(Increase)/(Decrease) in short term Provision	684.83	864.24	
(Increase)/(Decrease) in Other Liabilites	(129.09)	(154.27)	47.53
(Increase)/(Decrease) in Other Current Assets	47.71	71.97	18.29
Cash generated from operations	1,930.31	2,084.06	2,956.66
Direct taxes received / (paid)	(328.57)	(272.26)	(691.27)
Net cash generated from operating activities (A)	1,601.74	1,811.80	2,265.39
B. CASH FLOW FROM INVESTING ACTIVITIES			
Interest on Bank Deposits	379.79	332.78	713.19
Dividend	0.10		
Purchase Of Tangible Fixed Assets (Net)	-		-
(Increase)/Decrease in Long Term Investments	-		(191.45)
(Increase)/Decrease in Short Term Loans & Advances (net)			
(Increase)/Decrease in Long Term Loans & Advances (net)	201.37	(671.40)	415.33
Net cash generated from/(used in) investing activities (B)	581.27	(338.62)	937.07
C. CASH FLOW FROM FINANCING ACTIVITIES			
Net Repayment of Long Term Borrowings (net)	-		-
Finance Cost	-		-
Net cash generated from/(used in) financing activities (C)	-		-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,183.01	1,473.18	3,202.45
Cash and cash equivalents at the beginning of the year	10,541.43	7,338.97	7,338.97
Cash and cash equivalents at the end of the year	12,724.44	8,812.15	10,541.43
Cash and cash equivalents at the end of the year comprise of:			
In Current Accounts	28.11	150.28	573.47
In Fixed Deposits	12,012.54	8,661.87	9,967.96
Cash-in-Hand	0.00	0.00	0.00
	12,040.65	8,812.15	10,541.43

Notes:-

1. The Cash flow statement has been prepared under the Indirect Method as set out in "Accounting Standard (AS) 3 - Cash Flow Statements" as notified by the Companies (Accounts) Rules 2014.
2. Corresponding figures of previous year have been regrouped wherever considered necessary to conform current period classifications.

As per our report of even date attached

For and on behalf of the Board of the Directors

MANAS PROPERTIES MUMBAI

Dev Thakkar
Managing Director
DIN : 07698270

Date: 13th Nov 2026
Place : Mumbai

Manas Properties Limited
Disclosure of Related Party Transaction for the half year ended 30th September 2026

	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of Related Party Transaction	Aggregate Value of all related party Transaction as approved by the Audit Committee (Rs. In Lakhs)	Remarks on approval Audit Committee	Value of Transaction during the reporting period	In case monies are due to either party as a result of the transaction (see Note 1)		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or			Details of the loans, inter-corporate deposits, advances or investments				
Sr No.	Name	PAN	Name	PAN	Relationship of the counterparty with the Listed Entity or its Subsidiary					Opening Balance	Closing Balance	Nature of Indebtedness (loan /Issuance of Debt/any other etc)	Cost	Tenure	Nature (loan /advance /inter-corporate Deposit/ Investment)	Interest Rate (%)	Tenure	Secured / Unsecured	Purpose for which the fund will be utilized by the ultimate recipient of fund
1	Manas Properties Ltd	AAECM2637C	Dev land & Housing Private Limited	AACCD3656L	Promoter	Rent Expenses			60,00,000.00										
						Management/ Service Fee			90,00,000.00										
						Other Advance Paid / (Repayment)			51,37,024.00										
						Capital Advances given				11,52,74,745.00	9,51,37,721.00								
2	Manas Properties Ltd	AAECM2637C	Dev Thakkar	ARCPT1512F	Managing Director & CEO	Remuneration to Key Managerial Personnel			6,00,000.00	7278680.00	7461480.00								
3	Manas Properties Ltd	AAECM2637C	Kamlesh Thakkar	ABVPT8664P	Chief Financial Officer	Salary paid			4,60,000.00	1,47,600.00	73,600.00								
4	Manas Properties Ltd	AAECM2637C	Videv Realtors Private Limited	AAECM2572J	Mr. Vijay Thakkar is Director	Long Term Borrowing			0.10	10,00,000.00	10,00,000.00								

For Manas Properties Limited

Dev Thakkar
Managing Director
DIN: 07698270
Place: Mumbai
Date:

MANAS PROPERTIES LTD MUMBAI