

CIN: L70100MH2004PLC149362

Date: May 27, 2026

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip code: 540402

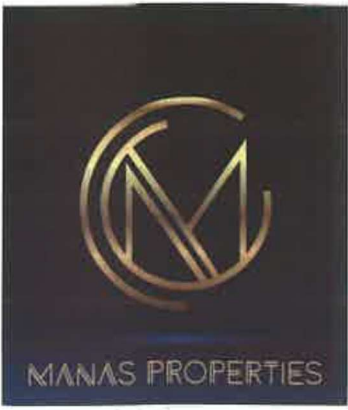
Subject: Outcome of the Board Meeting held on May 27, 2026.

Disclosure of information under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

In continuation to our submission on May 21, 2026, regarding holding of the Board Meeting of Manas Properties Limited ("**Company**"), and pursuant to Regulation 30 and 33 of Chapter IV read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, May 27, 2026, inter-alia, considered, approved and recommended the following:

1. Approved standalone Audited Financial Results for the half year and year ended 31st March, 2026, together with the cash flow statement, the Audit Report with unmodified opinion pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
2. Approved Standalone Statement of Assets and Liabilities for the half year and year ended 31st March, 2026.
3. Considered and approved the appointment of M/S Bhuta Shah & Co LLP, Chartered Accountant as an Internal Auditor of the company for the financial year 2026-27. The detailed disclosures as required under Regulation 30 read with SEBI Circular dated July 13, 2023 are attached as herewith Annexure II.



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A copy of the Audited Financial Results along with the Audit Report of the Auditors thereon issued in this regard is enclosed herewith as Annexure I.

In terms of Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, publication of financial results in newspapers is not mandatory for companies listed on the SME Platform. Accordingly, the Company has not published the financial results in newspapers.

The meeting of Board of Directors commenced at 3:00 p.m. and concluded at 6:05 p.m.

Kindly take the same on your record and acknowledge receipt of the same.

for **Manas Properties Limited**

Dev Vijay Thakkar
Managing Director
DIN: 07698270

Independent Auditor's Report on Financial Results of Manas Properties Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To The Board of Directors
Manas Properties Limited**

Opinion:

1. We have audited the accompanying statements of financial results of **Manas Properties Limited** (the "Company") for the half-year and year ended March 31, 2026 together with notes thereon (the "Financial Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for Opinion:

3. We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) 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 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the annual financial results.

Management's Responsibilities for the Financial Results:

4. These annual financial results have been prepared on the basis of annual financial statements, The Company's Management and approved by the Board of Directors are responsible for the preparation and presentation of the annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India, including the accounting standards specified under Section 133 of the Act, read with relevant rules issued there under and in compliance with Regulation 33 of the Listing Regulations.



5. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of financial results by the directors of the company, as aforesaid.
6. In preparing the Financial Results, 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors are also responsible for overseeing the financials reporting process of the company.

Auditor's Responsibilities for the Audit of the financial results

8. Our objectives is to obtain reasonable assurance about whether the Financial Results as a whole is 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.
9. 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 financial results.
10. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a. Identify and assess the risks of material misstatement of the Annual 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 control.
 - b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3) (i) of the companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and operating effectiveness of such controls.
 - c. Evaluate the appropriateness and reasonableness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- d. Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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.
- e. Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.
- g. Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.
11. 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.
12. 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.

Other Matters:

The statement includes the results for the half-yearly ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half of the current financial year.

Our report on the statement is not modified

in respect of this matter.

For Ashok Shyam & Associates.

Chartered Accountants

Firm Reg. No. 011223N




FCA Deepak Khanna

Partner

Membership No.: 083466

Place: Mumbai

Date: 27th May 2026

UDIN: 26083466JDNRVP4250

Statement of audited Financial Results for the Period Ended 31st March 2026

Amount in ₹ in lakhs, Except for share data and if otherwise stated

Particulars	Half Year Ended			Year Ended	Year Ended
	31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
I Revenue from Operations	-	-	-	-	-
II Other Income	2,580.30	1,832.98	2,336.17	4,413.29	3,972.63
III Total Revenue (I+II)	2,580.30	1,832.98	2,336.17	4,413.29	3,972.63
IV Expenses					
(a) Employee Benefit Expense	41.16	41.52	39.68	82.68	79.70
(b) Finance Cost	-	-	-	-	-
(c) Depreciation and Amortisation Expense	34.01	34.01	45.77	68.02	98.91
(d) Other Expenses	169.09	207.87	199.56	376.95	359.23
Total Expenses	244.25	283.40	285.01	527.65	537.84
V Profit before exceptional and extra ordinary items and tax (III-IV)	2,336.05	1,549.59	2,051.16	3,885.63	3,434.79
VI Exceptional items	-	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	2,336.05	1,549.59	2,051.16	3,885.63	3,434.79
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII-VIII)	2,336.05	1,549.59	2,051.16	3,885.63	3,434.79
X Tax Expenses					
- Current Tax	411.52	272.26	357.42	683.79	614.82
- Deferred tax charge/ (credit)	2.43	16.35	0.29	18.78	12.79
- MAT expenses / (credit)	-	-	(28.83)	-	(44.48)
- Tax for earlier years	7.96	-	0.95	7.96	0.95
XI Profit for the period from continuinf operations (IX-X)	1,914.14	1,260.97	1,663.66	3,175.11	2,761.74
XII Profit from discontinuinf operations	-	-	-	-	-
XIII Tax Expenses of discontinuinf operations	-	-	-	-	-
XIV Profit from discontinuinf operations (after tax) (XII - XIII)	-	-	-	-	-
XV Profit for the period (XI + XIV)	1,914.14	1,260.97	1,663.66	3,175.11	2,761.74
XVI Earnings per Equity Share of Rs. 10/- each					
(a) Basic	46.01	30.31	39.99	76.32	66.39
(b) Diluted	46.01	30.31	39.99	76.32	66.39

Notes :

- In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above audited financial results for the half-year and year ended March 31, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on May 27, 2026.
- The Company is primarily engaged in the business of construction, redevelopment and leasing of properties, which constitutes a single primary segment in accordance with Accounting Standard – "Segment Reporting". Accordingly, separate segment reporting disclosures are not applicable.
- The figures of the previous period/year have been regrouped/rearranged wherever considered necessary to make them comparable with the current period's figures.
- The Statutory Auditors of the Company have carried out an audit of the financial results for the year ended 31st March, 2026, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued an unmodified audit report thereon.
- The above financial results have been prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- There was no fundraising during the half-year ended March 31, 2026; therefore, the statement of deviation or variation for proceeds of public issue, rights issue, preferential issue, or qualified institutions placement (QIP), as per Regulation 32 of SEBI LODR, is not applicable.
- There are no outstanding defaults on loans and debt securities during the reporting period; therefore, disclosures in this regard are not applicable.
- Disclosure of related party transactions for the half-year ended March 31, 2026, has been submitted separately in Integrated Filing to the stock exchange(s) as per Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Since the Statutory Auditors have issued an unmodified/clean audit opinion, the Statement on Impact of Audit Qualifications is not applicable. A declaration to this effect is submitted along with these results.



For Manas Properties Limited

Dev Thakkar
Managing Director

DIN: 07698270

Place: Mumbai

Date: 27th May 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 31-Mar-26 (Audited)	As at 31-Mar-25 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	416.00	416.00
(b) Reserves and surplus	13,849.75	10,674.64
Sub-total - Shareholders' funds	14,265.75	11,090.64
2 Non-current liabilities		
(a) Long-term borrowings	10.00	10.00
(b) Deferred tax liabilities (net)	35.38	16.60
(c) Other long-term liabilities	2,105.00	2,105.00
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	2,150.38	2,131.60
3 Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables		
MSME	-	-
Others	1.84	1.46
(c) Other current liabilities	785.54	738.01
(d) Short-term provisions	-	22.84
Sub-total - Current liabilities	787.38	762.32
TOTAL - EQUITY AND LIABILITIES	17,203.51	13,984.56
B ASSETS		
1 Non-current assets		
(a) Fixed assets	149.81	217.82
(b) Non-current investments	4,955.84	4,764.39
(c) Deferred Tax Asset	-	-
(d) Long-term loans and advances	1,152.75	1,591.40
(e) Other non-current assets	-	-
Sub-Total- Non-Current assets	6,258.40	6,573.61
2 Current Assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	350.00	-
(d) Cash and cash equivalents	10,541.43	7,338.97
(e) Short-term loans and advances	-	-
(f) Other current assets	53.68	71.97
Sub-total - Current assets	10,945.11	7,410.94
TOTAL - ASSETS	17,203.51	13,984.56



For Manas Properties Limited

Dev Thakkar
Dev Thakkar
Managing Director
DIN: 07698270
Place: Mumbai
Date: 27th May 2026

Particulars	31-Mar-26 Audited	31-Mar-25 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	3,885.63	3,434.79
Adjustments for		
Depreciation	68.02	98.91
Interest on Fixed Deposits	(713.19)	(369.48)
Finance Costs	-	-
Operating profit before working capital adjustments	3,240.47	3,164.21
Adjustments for		
(Increase)/decrease in Trade receivables	(350.00)	-
Increase/(Decrease) in Trade Payables	0.37	1.24
Increase/(Decrease) in Other Liabilities	47.53	142.02
(Increase)/Decrease in Other Current Assets	18.29	(18.45)
Cash generated from operations	2,956.66	3,289.03
Direct taxes received / (paid)	(691.27)	(506.46)
Net cash generated from operating activities (A)	2,265.38	2,782.57
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest on Bank Deposits	713.19	369.48
Purchase Of Tangible Fixed Assets (Net)	-	-
(Increase)/Decrease in Long Term Investments	(191.45)	(1,500.00)
(Increase)/Decrease in Short Term Loans & Advances (net)	-	600.00
(Increase)/Decrease in Long Term Loans & Advances (net)	415.33	102.50
Net cash generated from/(used in) investing activities (B)	937.07	(428.02)
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)	3,202.45	2,354.55
Cash and cash equivalents at the beginning of the year	7,338.97	4,984.42
Cash and cash equivalents at the end of the year	10,541.43	7,338.97
Cash and cash equivalents at the end of the year comprise of:		
In Current Accounts	573.47	12.81
In Fixed Deposits	9,967.96	7,326.17
Cash-in-Hand	0.00	0.00
	10,541.43	7,338.97

Notes:-

- 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.
- 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

(Signature)
Dey Thakkar
Managing Director
DIN : 07698270

Date: 27th May 2026
Place : Mumbai



CIN : U70100MH2004PTC149362

Declaration of Unmodified Audit Report pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

I, Dev Vijay Thakkar, Managing Director of Manas Properties Limited having its registered office at Dev Plaza, 10 Floor, S.V. Road, Opp. Andheri Fire Station, Andheri (West), Mumbai-400058, Maharashtra, India, hereby declare that Ashok Shyam & Associates (FRN: 011223N), Statutory Auditors of the Company, have issued an Audit Report with Unmodified opinion on Audited Financial Results of the Company (Standalone) for the half year and year ended March 31, 2026.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on record.

Thanking you,

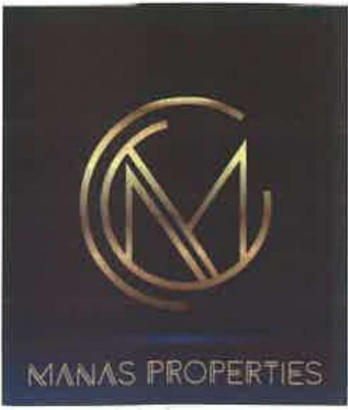
Sincerely Yours,

For MANAS PROPERTIES LIMITED



Dev Vijay Thakkar
Managing Director
DIN: 07698270

Date: May 27, 2026



CIN: L70100MH2004PLC149362

ANNEXURE II

Details under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read along with SEBI Circular CIR/CFD/CMD/4/2015, dated September 09, 2015

Appointment of Internal Auditor

Sr. No.	Particulars	Details
1.	Reason for change	Appointment M/s Bhuta Shah & Co. LLP, Chartered Accountants, as Internal Auditors of the Company.
2.	Date of appointment and Terms of appointment	The Board of Directors at their meeting held on May 27, 2026 approved appointment of M/s. Brijesh S. Chandak, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2026-2027 w.e.f. May 25, 2026. The appointment was approved by the Board based on the recommendation of the Audit Committee.
3.	Brief Profile	M/s Bhuta Shah & Co. LLP is based on the solid foundations its Founder and Managing Partner Mr. Shailesh Bhuta. Established in the year'1986, we have rapidly built a significant competitive presence in the profession. We operate from our office at Nariman Point, Mumbai and offer our clients a wide range of services including Auditing & Assurance Services, Corporate Finance & Transaction Advisory, Corporate Secretarial Services, Consultancy Services, Direct and Indirect Tax, Resolution and Insolvency Advisory etc.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not related to any Directors/ Key Managerial Personnel of the Company.