

Scrip code	
Scrip code	540402
NSE Symbol	
MSEI Symbol	
ISIN	INE800W01019
Name of company	Manas Properties Limited
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	COMMISSION
Start date and time of board meeting	14-11-2022 16:00
End date and time of board meeting	14-11-2022 17:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	0	0
	Other income	1502.04	1502.04
	Total Revenue	1502.04	1502.04
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	39.96	39.96
(e)	Finance costs	0.02	0.02
(f)	Depreciation and amortisation expense	0	0
(g)	Other Expenses		
1	Other Expenses	168.82	168.82
	Total other expenses	168.82	168.82
	Total expenses	208.8	208.8

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Profit before exceptional and extraordinary items and tax	1293.24	1293.24
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	1293.24	1293.24
6	Extraordinary items	0	0
7	Profit before tax	1293.24	1293.24
	Current tax	300	300
	Deferred tax	0	0
	Total tax expenses	300	300
9	Net Profit Loss for the period from continuing operations	993.24	993.24
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	993.24	993.24
16	Net profit (Loss) for the period	993.24	993.24

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
17	Details of equity share capital		
	Paid-up equity share capital	416	416
	Face value of equity share capital	10	10
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	23.88	23.88
20	Debt equity ratio		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	416
	Reserves and surplus	3994.33
	Money received against share warrants	0
	Total shareholders' funds	4410.33
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	51.53
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	2100
	Long-term provisions	0
	Total non-current liabilities	2151.53
6	Current liabilities	
	Short-term borrowings	0
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.17
	Other current liabilities	589.98
	Short-term provisions	71.5
	Total current liabilities	662.65
	Total equity and liabilities	7224.51
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	0.03
	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Tangible assets capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total fixed assets	0.03

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		30-09-2022
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	3264.39
(v)	Deferred tax assets (net)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	3109.28
(viii)	Other non-current assets	
Total non-current assets		6373.7
Current assets		
	Current investments	0
	Inventories	0
	Trade receivables	0
	Cash and cash equivalents	739.11
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	100
	Other current assets	11.7
Total current assets		850.81
Total assets		7224.51
Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement - indirect		
	Particulars	6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
1 Statement of cash flows		
Cash flows from used in operating activities		
	Profit before extraordinary items and tax	1293.24
2 Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
	Adjustments for finance costs	0.02
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	0.02
3 Adjustments for working capital		
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables	0
	Adjustments for decrease (increase) in other current assets	1.4
	Adjustments for increase (decrease) in trade payables	-2.2
	Adjustments for increase (decrease) in other current liabilities	-33.66
	Adjustments for provisions	0
	Total adjustments for working capital	-34.46
	Total adjustments for reconcile profit (loss)	-34.44
	Net cash flows from (used in) operations	1258.8
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	150
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	1108.8
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	1108.8
4 Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0

Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of tangible assets	0
Purchase of tangible assets	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1136.33
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-1136.33
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-1136.33
5 Cash flows from used in financing activities	
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-0.02
Net cash flows from (used in) financing activities before extraordinary items	-0.02
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	-0.02
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-27.55
6 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-27.55
Cash and cash equivalents cash flow statement at beginning of period	766.66
Cash and cash equivalents cash flow statement at end of period	739.11

