Manbro Industries Ltd

To,
The Genaral Manager (Listing)
Department of Corporate Services,
BSE Limited
25th Floor, Phiroze Jeejeeboy Towers,
Dalal Street,
Mumbai- 400 001

Scrip Code: 512595

Sub: Outcome of Board Meeting and Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today, i.e. 9th February, 2026 at the Registered Office at 6th Floor, Sri Kamakhya Tower, Christian Basti, G S Road, Guwahati- 781005, Assam, which commenced at 5:00 P.M. and concluded at 6:00 P.M. had, *inter-alia*, considered and approved the following:

1. Un-audited Standalone and Consolidated Financial Results for the Quarter and nine months ended 31st December, 2025.

   Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the Copy of approved Un- Audited Standalone and Consolidated Financial Results along with the Limited Review Report for the Quarter ended 31st December, 2025.

2. Considered and approved the Change of the Name of the Company, if approved by the ROC, CRC & MCA and consequent Alteration in the Memorandum of Association and Article of Association of the Company.

   The change of Name of the Company from "Manbro Industries Limited" to "KD Green Industries Limited or KD Iron & Block Industries Limited", only on receipt of approval from the Registrar of Companies (ROC), Central Registration Centre (CRC) and Ministry of Corporate Affairs (MCA) and consequent Alteration of the relevant clauses i.e. Clause I of Memorandum of Association (MoA) and Article of Association (AoA) of the Company, subject to the further approval by the Shareholders as per the Provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

3. Considered and approved the sub-division/ split of existing 1 (one) equity share of face value of ₹ 10/- (Rupees Ten Only) each, fully paid- up into 10 (Ten) equity shares of face value of Re. 1/- (Rupee One Only) each, fully paid- up, subject to statutory and regulatory approvals as applicable, and approval of shareholders of the Company.

   Consequent alteration of Capital Clause of the Memorandum of Association of the Company subject to statutory and regulatory approvals as applicable, and approval of shareholders of the Company at the ensuing General Meeting.

   The record date for the purpose of the sub-division/split of equity shares shall be decided after obtaining aforesaid approval of the shareholders of the Company and the same will be intimated in due course.

4. Resignation of Mr. Nihit Agarwalla from the post of Chief Financial Officer (CFO) of the Company with effect from 9th February, 2026.

   The Company have received resignation and confirmation from Mr. Nihit Agarwalla that there are no material reasons for his resignation other than those mentioned in his resignation letter and the same is enclosed herewith. He has relieved from his role and responsibilities for the Company from closing business hours on 9th February 2026.

5. Take note of Shifting of Registered Office of the Company from New Delhi to the state of Assam.

   Pursuant to Section 175 of the Companies Act, 2013, the approval of the Board of Directors is sought *inter- alia* to consider and approve the resolution i.r.o. Shifting of Registered Office of the Company from NCT of Delhi to the state of Assam.

6. Take note of Application for Changing the Name of the Company.

   Pursuant to Section 175 of the Companies Act, 2013, the approval of the Board of Directors is sought *inter- alia* to consider and approve the resolution i.r.o. Application for Changing the Name of the Company.

7. Convening an Extra- ordinary General Meeting (EGM) for the approval of Shareholders of the company:

   The Board of Directors of the Company have decided to hold an EGM of the Company on Monday, 9th March, 2026 at 11:30 A.M. through video conferencing (VS)/ other audio- visual means (OAVM). The Board has approved the draft Notice of the EGM and matters related thereto to be issued to the shareholders of the Company for convening the EGM.

8. Cut- off date to determine the eligibility of the members for remote E- voting:

   The Company has fixed Monday, 2nd March, 2026 as the "cut- off date" for determining the eligibility of the members, entitled to cast vote by remote E- voting and Voting at the ensuing EGM of the Company scheduled to be held on Monday, 9th March, 2026 at 11:30 A.M. through video conferencing (VC)/ other audio- visual means (OAVM).

9. Appointment of Ritika Wasson & Co., Company Secretaries, as Scrutinizer for the purpose of conducting the E- voting process and Voting at the Extra- ordinary General Meeting of the Company.

The Detail(s) required *inter-alia* under Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("SEB] LODR Regulations") read with SEBI Circular No. SEBI/HO/CFD/Pob2/CIR/P/0155 dated 11th November, 2024, is enclosed herewith as "***Annexure I***".

Request you to take the same on your records.

Thanking you,

Yours faithfully,
For Manbro Industries Limited

Dilip Kumar Goenka
Digitally signed by Dilip Kumar Goenka
Date: 2026.02.09 18:06:36 +05'30'

Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

Date: 9th February, 2026
Place: Guwahati

Annexure -I

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2//CIR/P/0155 dated 11th November, 2024, are given as below:

1. **Change of name of the Company:**

Board of Directors of the Company has duly considered and approved the proposed change of the Company's name from "Manbro Industries Limited" to "KD Green Industries Limited or KD Iron & Block Industries Limited" contingent upon the approval of the Central Registration Centre (CRC), Ministry of Corporate Affairs and other relevant authority(ies), if any. This change is also subject to the approval of the members in a General Meeting and the subsequent amendment of the Memorandum of Association and Articles of Association of the Company to reflect the name as approved by respective authorities.

2. **Sub-division of equity shares from the face value of ₹ 10/- per share to Re. 1/- per share:**

<table>
<tr><th>S. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1</td><td>Split/ ~~Consolidation~~ Ratio</td><td>1:10 i.e., Existing 1 (one) equity share of face value of ₹ 10/- (Rupees Ten only) each, into 10 (Ten) equity shares having face value of Re. 1/- (Rupee One only) each, fully paid-up.</td></tr>
<tr><td>2</td><td>Rationale behind the Split/ ~~Consolidation~~</td><td>The split of equity shares will make the shares more affordable and attractive to invest thereby encouraging greater participation of retail investors and will also enhance the liquidity of the Company's shares in the market.</td></tr>
<tr><td>3</td><td>Pre and Post share capital- Authorised, Paid- up and Subscribed</td><td>
<table>
<tr><th>Particulars</th><th colspan="3">Pre- Sub- division/ Split</th><th colspan="3">Post- Sub- division/ Split</th></tr>
<tr><th></th><th>No. of Shares</th><th>Face Value (₹)</th><th>Total Value (₹)</th><th>No. of Shares</th><th>Face Value (₹)</th><th>Total Value (₹)</th></tr>
<tr><td>Authorised Share Capital</td><td>2,02,50,000</td><td>10</td><td>20,25,00,000</td><td>20,25,00,000</td><td>1</td><td>20,25,00,000</td></tr>
<tr><td>Issued, Subscribed & Paid-up Share Capital</td><td>58,01,050</td><td>10</td><td>5,80,10,500</td><td>5,80,10,500</td><td>1</td><td>5,80,10,500</td></tr>
</table>
</td></tr>
<tr><td>4</td><td>Expected time of completion</td><td>Tentatively, within 2 (two) months from the date of approval of the Shareholders of the Company and any regulatory/ statutory approvals, as may be required under applicable law.</td></tr>
<tr><td>5</td><td>Class of Shares which are ~~Consolidated~~/subdivided</td><td>Equity Shares, ranking pari-passu</td></tr>
<tr><td>6</td><td>Number of shares of each class pre and post-split/ ~~consolidation~~</td><td>The Company has issued only one class of Equity Shares.

(For number of shares, pre and post-split, please refer point no. 3 of this table)</td></tr>
<tr><td>7</td><td>Number of shareholders who did</td><td>Not applicable as the shares are being split and not consolidated</td></tr>
</table>

	not get any shares in consolidation and their pre-consolidation shareholding	

3. **<u>Resignation of Mr. Nihit Agarwalla from the post of Chief Financial Officer (CFO) of the Company</u>:**

S. No.	Particulars	Details
1.	Reason for change viz. ~~appointment,~~ resignation, ~~removal, death or otherwise~~;	Due to other professional and personal commitments.
2.	Date of ~~appointment/~~ cessation (as applicable) & term of appointment;	9th February, 2026
3.	Brief Profile (in case of appointment)	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

MANBRO INDUSTRIES LIMITED
(Formerly known as Unimode Overseas Limited)
CIN: L24319AS1992PLC029724
Regd. & Corportae Office: 6th Floor, Sri Kamakhya Tower, Christan Basti, G S Road, Guwahati -781005
Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTH ENDED DECEMBER 31, 2025

(₹ in Million, except per share data)

	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		Dec 31, 2025	Sept 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	Mar 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Income**						
	Revenue from Operations	-	-	-	-	19.57	19.57
	Other Income	1.51	2.51	1.06	12.23	1.07	10.01
	Total Revenue (I)	**1.51**	**2.51**	**1.06**	**12.23**	**20.64**	**29.58**
II	**EXPENSES**						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of Stock-in-trade	-	-	-	-	19.18	19.18
	Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	-	-	-	-	-	-
	Employee benefiits expense	0.05	0.05	0.03	0.16	0.99	1.12
	Finance Costs	0.00	0.00	0.00	0.00	-	0.01
	Depreciation and Amortisation Expenses	0.03	0.02	0.02	0.06	0.06	0.08
	Other Expenses	1.16	0.30	0.78	2.06	2.62	3.12
	Total Expenses (II)	**1.24**	**0.37**	**0.83**	**2.28**	**22.85**	**23.51**
III	**Profit Before Exceptional Items and Tax (I-II)**	**0.27**	**2.14**	**0.23**	**9.96**	**(2.21)**	**6.07**
IV	Exceptional Items	-	-	-	-	-	-
V	**Profit/(Loss) Before Tax (III-IV)**	**0.27**	**2.14**	**0.23**	**9.96**	**(2.21)**	**6.07**
VI	Tax Expense				-		
	(1) Current Tax	1.50	3.27	-	4.77	-	-
	(2) Deffered Tax	0.31	(0.68)	-	(0.41)	-	(0.01)
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**	**(1.54)**	**(0.45)**	**0.23**	**5.59**	**(2.21)**	**6.08**
VIII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-	-	-
X	**Profit/(loss) from Discontinued operations (after tax) (VIII-IX)**	**-**	**-**	**-**	**-**	**-**	**-**
XI	**Profit/(loss) After Tax (VII+ X+ XI)**	**(1.54)**	**(0.45)**	**0.23**	**5.59**	**(2.21)**	**6.08**
XII	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XIII	**Total Other Comprehensive Income/(Loss) (Net of Tax)**	**-**	**-**	**-**	**-**	**-**	**-**
XIV	**Total Comprehensive Income for the period (XI + XIII) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**(1.54)**	**(0.45)**	**0.23**	**5.59**	**(2.21)**	**6.08**
XV	**Earnings per equity share (for continuing operation):**						
	(1) Basic	(0.27)	(0.08)	0.04	0.96	(0.38)	1.05
	(2) Diluted	(0.15)	(0.04)	0.04	0.55	(0.38)	1.05
XVI	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVII	**Earnings per equity share(for discontinued & continuing**						
	(1) Basic	(0.27)	(0.08)	0.04	0.96	(0.38)	1.05
	(2) Diluted	(0.15)	(0.04)	0.04	0.55	(0.38)	1.05

1. The unaudited standalone financial statements for the quarter and nine month ended Dec 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 9th February, 2026.

2. Segment Reporting as defined in Ind AS 108 is not applicable as the business of the Company falls under single segment i.e. Iron and Steel Products.

3. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4. Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

5. These Results are also updated on the company's website URL: website: http://www.unimodeoverseas.in

6. On 7th December 2024, the Company had issued 53,00,000 Equity shares of Rs. 10 each and 43,50,000 Convertible Share Warrants of Rs. 10 each, both by way of preferential allotment at an issue price of Rs. 65 each. Where the full amount has been received against equity shares and 25% money has been received against the share warrants and balance 75% to be received before allotment of equity shares at an option of warrant holder to be exercised within 18 months from the issue. Out of the total money raised, following amount has been utilised as on 31st December 2025: -

(₹ in Million)

Objective of the Issue	Amount received till December 31, 2025	Amount Utilised till December 31, 2025	Amount Unutilised	Remarks, if any
1. To meet funding requirements for business expansion; 2. To meet working capital requirements to strengthen financial position; and 3. General corporate purposes.	415.19	325.00	90.19	Kept separately in HSBC Ultra Short Duration Fund
Total	**415.19**	**325.00**	**90.19**	

7. In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the above standalone results have undergone limited review by the statutory auditors of the company. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

8. On 10th July 2025, the company has acquired 51% in M/s Shivam Pipe Industries (Partnership Firm) and 26% interest in M/s KD Ecosystem (Partnership Firm) thereby respectively become subsidiary and associate for the purpose of consolidated financial results under Indian Accounting Standards.

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

Dilip Kumar Goenka

Digitally signed by Dilip Kumar Goenka
Date: 2026.02.09 18:02:28 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 09-02-2026

V.N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Ph: +91 11 43596011;
Email: delhi@vnp.in;
Web: http://www.vnp.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS

TO,

THE BOARD OF DIRECTORS,
MANBRO INDUSTRIES LIMITED
CIN: L47211DL1992PLC048444
B -99, Shop No. 1,Ground Floor, New Moti Nagar,
Karam Pura, West Delhi -110015

We have reviewed the accompanying statement of Standalone Unaudited Financial Results ('the statement') of **MANBRO INDUSTRIES LIMITED** (the "Company") for the quarter ended **31st December, 2025** and year to date results for the period **1st April 2025 to 31st December 2025** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.02.09 17:47:49 +05'30'

O. P. Pareek
Partner
Membership No. 014238
UDIN: 26014238BBLKPD8863

New Delhi, the 09th Day of February, 2026

MANBRO INDUSTRIES LIMITED
(Formerly known as Unimode Overseas Limited)
CIN: L24319AS1992PLC029724
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Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in Million, except per share data)

	PARTICULARS	Quarter Ended		Nine Months Ended
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2025 (Unaudited)
I	**Income**			
	Revenue from Operations	456.34	139.51	595.85
	Other Income	1.55	2.51	12.27
	Total Revenue (I)	**457.89**	**142.02**	**608.12**
II	**EXPENSES**			
	Cost of Material Consumed	358.36	95.39	453.74
	Purchase of Stock-in-trade	-	-	-
	Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	10.53	(3.50)	7.03
	Employee Benefiits Expenses	9.19	5.07	14.31
	Finance Costs	3.82	1.32	5.14
	Depreciation and Amortisation Expenses	7.76	3.10	10.88
	Other Expenses	48.27	12.69	61.55
	Total Expenses (II)	**437.93**	**114.06**	**552.65**
III	**Profit Before Exceptional Items and Tax (I-II)**	**19.96**	**27.96**	**55.47**
IV	Exceptional Items	-	-	-
V	**Profit/(Loss) Before Tax (III-IV)**	**19.96**	**27.96**	**55.47**
VI	Tax Expense			
	(1) Current Tax	8.10	12.57	20.67
	(2) Deffered Tax	0.31	(0.68)	(0.41)
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**	**11.55**	**16.07**	**35.20**
VIII	Profit/(loss) from discontinued operations	-	-	-
IX	Tax expense of discontinued operations	-	-	-
X	**Profit/(loss) from discontinued operations (after tax) (VIII-IX)**	**-**	**-**	**-**
XI	**Share of Profit/(Loss) of Associates and Joint Ventures**	**0.03**	**1.53**	**1.56**
XII	**Profit/(loss) After Tax (VII+ X+ XI)**	**11.57**	**17.60**	**36.76**
XIII	**Other Comprehensive Income**			
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-
XIV	**Total Other Comprehensive Income/(Loss) (Net of Tax)**	**-**	**-**	**-**
XV	**Total Comprehensive Income for the period (XII + XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**11.57**	**17.60**	**36.76**
XVI	**Net Profit attributable to:**			
	a) Owners of the Company	5.16	9.50	22.25
	b) Non-Controlling Interest	6.41	8.10	14.51
XVII	**Other Comprehensive Income attributable to:**			
	a) Owners of the Company	-	-	-
	b) Non-Controlling Interest	-	-	-
XVIII	**Total Comprehensive Income attributable to:**			
	a) Owners of the Company	5.16	9.50	22.25
	b) Non-Controlling Interest	6.41	8.10	14.51
XIX	**Earnings per equity share (for continuing operation):**			
	(1) Basic	0.89	1.64	3.84
	(2) Diluted	0.51	0.94	2.19
XV	**Earnings per equity share (for discontinued operation):**			
	(1) Basic	-	-	-
	(2) Diluted	-	-	-
XXI	**Earnings per equity share(for discontinued & continuing operations)**			
	(1) Basic	0.89	1.64	3.84
	(2) Diluted	0.51	0.94	2.19

1. The Un-Audited consolidated financial statements for the quarter and nine months ended Dec 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 9th February, 2026.

2. Segment Reporting as defined in Ind AS 108 is not applicable as the consolidated business of the Company falls under single segment i.e. Iron and Steel Products.

3. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4. These Results are also updated on the company's website URL: website: http://www.unimodeoverseas.in

5. On 7th December 2024, the Company had issued 53,00,000 Equity shares of Rs. 10 each and 43,50,000 Convertible Share Warrants of Rs. 10 each, both by way of preferential allotment at an issue price of Rs. 65 each. Where the full amount has been received against equity shares and 25% money has been received against the share warrants and balance 75% to be received before allotment of equity shares at an option of warrant holder to be exercised within 18 months from the issue, following amount has been utilised till December 31, 2025: -

(Rs. In Million)

Objective of the Issue	Amount received till Dec 31, 2025	Amount Utilised till Dec 31, 2025	Amount Unutilised	Remarks, if any
1. To meet funding requirements for business expansion; 2. To meet working capital requirements to strengthen financial position; and 3. General corporate purposes.	415.19	325.00	90.19	Kept separately in HSBC Ultra Short Duration Fund
Total	**415.19**	**325.00**	**90.19**	

6. In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the above consolidated results have undergone limited review by the statutory auditors of the company. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

7. The Consolidated financial results include the financial result of the following entites: -
(a) Shivam Pipe Industries (Partnership Firm), India - 51% (Subsidiary within the meaning of Ind AS 112)
(b) KD Ecosystem (Partnership Firm), India - 26% (Associate within the meaning of Ind AS 28)

8. On 10th July 2025, the company has acquired 51% in M/s Shivam Pipe Industries (Partnership Firm) and 26% interest in M/s KD Ecosystem (Partnership Firm) thereby respectively become subsidiary and associate for the purpose of consolidated financial results under Indian Accounting Standards.
9. As the consolidated financial statements became applicable for the first time during the quarter and nine months ended on December 31, 2025, the comparative figures shall not appear.

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

Dilip Kumar Goenka

Digitally signed by Dilip Kumar Goenka
Date: 2026.02.09 18:05:09 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 09-02-2026

V.N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Ph: +91 11 43596011;
Email: delhi@vnp.in;
Web: http://www.vnp.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
MANBRO INDUSTRIES LIMITED
CIN: L47211DL1992PLC048444
B -99, Shop No. 1, Ground Floor, New Moti Nagar,
Karam Pura, West Delhi -110015

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ('the statement') of **MANBRO INDUSTRIES LIMITED** (the "Company") and its associate for the quarter ended **31st December, 2025** and year to date results for the **period 1st April 2025 to 31st December, 2025** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following entities: -

   a) Shivam Pipe Industries (Partnership Firm), India - 51% (Subsidiary within the meaning of Ind AS 112); and

   b) KD Ecosystem (Partnership Firm), India - 26% (Associate within the meaning of Ind AS 28)

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, 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.

6. We did not review the interim financial statements of one subsidiary included in the Statement, whose interim financial statements reflect total revenues (before consolidation adjustments) of Rs. 456.34 Million and Rs.595.85 Million, total net profit after tax (before consolidation adjustments) of Rs. 13.08 Million and Rs. 29.61 Million and total comprehensive income (before consolidation adjustments) of Rs. 13.08 Million and Rs. 29.61 Million for the quarter ended 31st December 2025 and for the period from 01st April 2025 to 31st December 2025, as considered in the Statement. These interim financial statements have been approved and furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such interim financial results and the procedures performed by us as stated in paragraph 3 above.

7. The consolidated unaudited financial results include Company's share of net profit/ (loss) after tax of Rs. 0.03 Million and Rs.1.56 Million for the quarter and nine months ended on 31st December 2025 and total comprehensive income of Rs. 0.03 Million and Rs.1.56 Million for the quarter and nine months ended on 31st December 2025, as considered in the consolidated unaudited financial results, in respect of one associate, whose interim financial results have not been reviewed by us. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial results and other unaudited financial information.

FOR V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E
Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.02.09 17:45:41 +05'30'
O. P. Pareek
Partner
Membership No. 014238
UDIN:26014238VPJMYS4853

New Delhi, the 09th Day of February, 2026

From,
Nihit Agarwalla
Anandee Apartment, Dinesh Ojha Path
Bhangagarh, Guwahati, Assam-781005

Date:09/02/2026

To,
The Board of Directors
MANBRO INDUSTRIES LIMITED
CIN: L24319AS1992PLC029724
Kamakhya Tower, 6th Floor, Christian Basti,
Behind Sohum Soppe, Guwahati, Dispur,
Kamrup, Gmc, Assam, India, 781005

Subject: Resignation from the Post of Chief Financial Officer

Respected Sir/Madam,

I hereby tender my resignation from the position of Chief Financial Officer of the Company, with a request to be relieved of my duties effective from 09th February 2026 due to personal reasons. It has been a privilege to serve the Company in this capacity, and I am sincerely grateful for the opportunities for professional growth, the trust placed in me, and the collaborative experiences during my tenure.

I request the Company to initiate the process of informing the Registrar of Companies (RoC), the stock exchanges, and all other relevant regulatory and financial institutions about my separation and the change in authorized signatory status, in compliance with applicable laws and regulations. I remain committed to ensuring a smooth transition and will extend my full cooperation for the handover of responsibilities, including any support required post-separation. Thank you once again for the trust and support extended to me throughout my tenure.

I, therefore request you to accept my resignation & oblige.

Thanking You.

Yours faithfully,

NIHIT AGARWALLA
Chief Financial Officer
MANBRO INDUSTRIES LIMITED