

MANBRO INDUSTRIES LIMITED
(Formerly known as Unimode Overseas Limited)
CIN: L47211DL1992PLC048444

Regd. Office: B-99, Shop No.-1, Ground Floor, New Moti Nagar, Karam Pura, West Delhi-110015
Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in

Financial Results for the Quarter and Year ended 31st March 2025

(Rs. In Million)

	PARTICULARS	Quarter Ended			Year Ended	
		31.03.25	31.12.24	31.03.24	31.03.25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from Operation	-	-	239.99	19.57	239.99
2	Other Income	8.94	1.06	0.07	10.01	0.07
3	Total Revenue (1+2)	8.94	1.06	240.06	29.58	240.06
4	EXPENSES					
	a) Cost of Material Consumed	-	-	0.33	-	0.33
	b) Purchase of Stock-in-trade	-	-	232.46	19.18	232.46
	c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	-	-	-	-	-
	d) Employee benefits expense	0.13	0.03	1.99	1.12	1.99
	e) Finance Costs	0.01	0.00	-	0.01	-
	f) Depreciation and amortisation expense	0.02	0.02	-	0.08	-
	g) Other Expenses	0.51	0.78	2.52	3.12	2.52
	TOTAL EXPENSES	0.67	0.83	237.30	23.51	237.30
5	Profit/(Loss) Before Exceptional Items (3-4)	8.27	0.23	2.76	6.07	2.76
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	8.27	0.23	2.76	6.07	2.76
8	Tax Expense					
	(1) Current Tax	-	-	0.40	-	0.40
	(2) Deffered Tax	(0.01)	-	-	(0.01)	-
9	Profit/(Loss) from continuing Operations (7-8)	8.28	0.23	2.36	6.08	2.36
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-
11	Tax expense of discoutinuing operations	-	-	-	-	-
12	Profit/(Loss) from discontinuing operations (after Tax)	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	8.28	0.23	2.36	6.08	2.36
14	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	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	8.28	0.23	2.36	6.08	2.36
16	Paid up Equity Share Capital (of Rs 10/- each)	58.01	58.01	5.01	58.01	5.01
17	Other Equity	-	-	(3.49)	-	(3.49)
18	Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each not annualised					
	a) Basic	1.43	0.04	4.71	1.05	4.71
	b) Diluted	0.82	0.04	4.71	1.05	4.71

For MANBRO INDUSTRIES LIMITED

Dilip Kumar Goenka
Digitally signed by Dilip Kumar Goenka
Date: 2025.05.29 14:34:43 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: New Delhi
Date:- 29.05.25

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29.05.2025
2. There was no investor complaints pending during the Quarter ended 31.03.2025.
3. The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.

Place: New Delhi
Date: 29.05.25

For MANBRO INDUSTRIES LIMITED
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**Dilip Kumar
Goenka**

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Goenka
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Managing Director
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Statement of Assets and Liabilities as at 31st March 2025

(Rs. in Millions)

Particulars	As At	As At
	31st March 2025	31st March 2024
	Audited	Audited
Assets		
(1) Non-current assets		
(a) Property, Plant and Equipment	0.14	-
(b) Capital work in progress	-	-
(c) Financial Assets		
- Investments	422.19	-
- Other financial assets	-	-
(d) Deferred Tax Assets (net)	0.01	-
(e) Other Non-Current Assets	-	-
Total Non-current assets	422.35	-
(2) Current assets		
(a) Inventories	-	-
(b) Financial Assets		
- Trade Receivables	1.16	26.74
-Cash and Cash Equivalents	0.93	0.53
-Bank balances other than cash and cash equivalents	-	-
-Other Current Financial Assets	-	1.00
(c) Other Current Assets	1.34	1.27
Total current assets	3.43	29.55
Total Assets	425.78	29.55
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	58.01	5.01
- Security Premium	291.50	-
(b) Other Equity	2.59	(3.49)
Total Equity	352.10	1.52
(2) Non-Current Liabilities		
(a) Financial Liabilities		
- Preferential Convertible Warrants	70.69	-
- Borrowings	2.59	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	-	-
Total non-current liabilities	73.28	-
(4) Current Liabilities		
(a) Financial Liabilities		
- Borrowings	-	-
-Trade Payables	0.27	24.58
- Other Financial Liabilities	-	2.71
(b) Other Current Liabilities	0.13	0.34
(c) Provisions	-	0.40
Total current liabilities	0.40	28.03
Total equity and liabilities	425.78	29.55

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STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. In Million)

Particulars	Year Ended 31st March 2025	Year Ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	6.08	2.76
Adjustments for:		
- Depreciation and amortisation expense	0.08	-
- Retained earning Ind As	-	-
- Commission Income	-	-
- Interest Income	-	-
- Finance costs	0.01	0.00
- Foreign Exchange Gain	-	-
- Gain on sale of Investment	-	-
- Unrealised Gain on Mutual Fund	-	-
- Interest income on Security deposits	-	-
- Other Income	-	-
- Profit on Sale of Fixed Assets	-	-
Operating profit before working capital changes	6.17	2.76
Adjustments for :		
Increase/(Decrease) in Trade Payables	(24.31)	23.80
Increase/(Decrease) in Other Current Liabilities	(0.22)	(3.81)
Increase/(Decrease) in Other Financial Liabilities	(2.71)	2.71
(Increase)/Decrease in Trade Receivables	25.58	(22.67)
(Increase) / Decrease in Other Financial Assets	-	(0.99)
(Increase) / Decrease in Other Current Financial Assets	1.00	-
(Increase) / Decrease in Other Current Assets	(0.07)	(1.27)
Cash generated from operations	5.45	0.53
Taxes paid	0.40	-
Net Cash from Operating Activities	5.05	0.53
B CASH FLOW FROM INVESTING ACTIVITIES		
Other Income	-	-
Interest Income	-	-
Fixed Assets	(0.22)	-
Net Cash used in Investing Activities	(0.22)	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Movemenet in Long term loans (Net)	415.19	-
Movemenet in Short term loans (Net)	2.59	(0.15)
Interest Paid	(0.01)	(0.00)
Loans & Advances Given	422.19	-
Net Cash from Financing Activities	(4.43)	(0.15)
Net Increase/(Decrease) in Cash and Cash Equivalents	0.40	0.37
Cash and Cash Equivalents at the beginning of the year	0.53	0.16
Cash and Cash Equivalents at the end of the year	0.93	0.53

Notes:

1.) The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow".

2.) Figures in bracket indicates cash outflow

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Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: New Delhi
Date:- 29.05.25



Umesh Amita & Co.

AD-10C, 3rd Floor, Pitampura, New Delhi-34, (INDIA)

Tel : +91 - 9782197969

E-mail : umeshamita.co@gmail.com



Independent Auditor's Report

To,
The Members of **Manbro Industries Limited**,

Opinion

We have audited the Standalone financial statements of **Manbro Industries Limited (Formerly Known as Unimode Overseas Limited)**, which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its Profit and its cash flows for the year ended on that date.

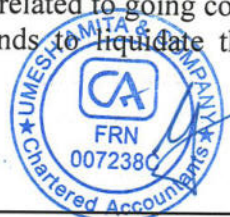
Basis for Opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements 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 requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgments 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 completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, managements is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 decision of users taken on the basis of these financial statements.

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 financial statements, 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 control 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 controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) 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.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements 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.



The Statement Includes the Financial Results of the Quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of full financial year and the published unaudited year to date figures up to third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

For Umesh Amita & Company,
Chartered Accountants,



Place : Delhi

Date : 29.05.2025

(CA Gaurav Kumar)

Partner

M.No.432472

UDIN: 25432472BMJH0W2853