



Manbro Industries Ltd

To,
The General 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. 14th November, 2025 at 6th Floor, Sri Kamakhya Tower, Christian Basti, G S Road, Guwahati-781005, Assam, which commenced at 5:00 P.M. and concluded at 6:15 P.M. had, *inter-alia*, considered and approved the Un-audited Standalone and Consolidated Financial Results for the Quarter ended 30th September, 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 30th September, 2025

Request you to take the same on your records.

Thanking you,

Yours faithfully,
For Manbro Industries Limited

Dilip Kumar
Goenka

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Kumar Goenka
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Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

Date: 14th November, 2025
Place: Guwahati

MANBRO INDUSTRIES LIMITED

Regd. Office: B- 99, Shop No.- 1, Ground Floor, New Moti Nagar, New Delhi-110015
Email ID: unimodeoverseaslimited@gmail.com
CIN: L24319DL1992PLC048444; Tel no: +91 7099067301; www.unimodeoverseaslimited.in

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

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 AND HALF YEAR ENDED SEPTEMBER 30, 2025

PARTICULARS	(₹ in Million, except per share data)					
	Quater Ended			Half Year Ended		Year Ended
	Sept 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	Mar 31, 2025 (Audited)
I Income						
Revenue from Operations	-	-	12.29	-	19.57	19.57
Other Income	2.51	8.21	0.01	10.72	0.01	10.01
Total Revenue (I)	2.51	8.21	12.30	10.72	19.58	29.58
II EXPENSES						
Cost of Material Consumed	-	-	0.05	-	-	-
Purchase of Stock-in-trade	-	-	12.04	-	19.18	19.18
Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	-	-	-	-	-	-
Employee benefits expense	0.05	0.05	0.63	0.10	0.96	1.12
Finance Costs	0.00	0.00	-	0.00	0.00	0.01
Depreciation and Amortisation Expenses	0.02	0.02	0.01	0.03	0.04	0.08
Other Expenses	0.30	0.60	0.98	0.90	1.83	3.12
Total Expenses (II)	0.37	0.66	13.71	1.03	22.02	23.51
III Profit Before Exceptional Items and Tax (I-II)	2.14	7.54	(1.41)	9.69	(2.44)	6.07
IV Exceptional Items	-	-	-	-	-	-
V Profit/(Loss) Before Tax (III-IV)	2.14	7.54	(1.41)	9.69	(2.44)	6.07
VI Tax Expense						
(1) Current Tax	3.27	-	-	3.27	-	-
(2) Deferred Tax	(0.68)	(0.04)	-	(0.72)	-	(0.01)
VII Profit/(Loss) for the period from continuing operations (V-VI)	(0.45)	7.58	(1.41)	7.13	(2.44)	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)	(0.45)	7.58	(1.41)	7.13	(2.44)	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)	-	-	-	-	-	-
Total Comprehensive Income for the period (XI + XIII)						
XIV (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.45)	7.58	(1.41)	7.13	(2.44)	6.08
XV Earnings per equity share (for continuing operation):						
(1) Basic	(0.08)	1.31	(2.81)	1.23	(4.87)	1.05
(2) Diluted	(0.04)	0.82	(2.81)	0.70	(4.87)	1.05
XVI Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVII Earnings per equity share(for discontinued & continuing						
(1) Basic	(0.08)	1.31	(2.81)	1.23	(4.87)	1.05
(2) Diluted	(0.04)	0.82	(2.81)	0.70	(4.87)	1.05

1. The unaudited standalone financial statements for the quarter and half year ended Sep 30th, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November, 2025.

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.

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Goenka
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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 30th September 2025: -

				(₹ in Million)
Objective of the Issue	Amount received till 30th September 2025	Amount Utilised till September 30, 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.

Place: Guwahati
Date: 14-11-2025

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

Dilip Kumar
Goenka

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Date: 2025.11.14 18:16:00 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

MANBRO INDUSTRIES LIMITED
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CIN: L47211DL1992PLC048444

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Corporate Office: 6th Floor, Sri Kamakhya Tower, Christan Basti, G S Road, Guwahati -781005
Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2025

(₹ in Million)

Particulars	As At September 30, 2025 (Unaudited)	As At March 31, 2025 (Audited)
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	0.11	0.14
(b) Intangible Assets	-	-
(c) Capital Work In progress	-	-
(d) Intangible Assets Under Development	-	-
(e) Financial Assets	-	-
- Investments	429.92	422.19
- Loan	-	-
- Other Financial Assets	-	-
(f) Deferred Tax Assets (Net)	0.73	0.01
(g) Other Non-Current Assets	-	-
Total Non-Current Assets	430.75	422.34
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets	-	-
- Trade Receivables	-	1.16
-Cash and Cash Equivalents	0.99	0.93
-Other Financial Assets	0.07	0.07
(c) Other Current Assets	1.39	1.28
Total Current Assets	2.45	3.43
Total Assets	433.21	425.77
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	58.01	58.01
(b) Other Equity	371.90	364.77
Total Equity	429.92	422.78
(2) Non-Current Liabilities		
(a) Financial Liabilities		
- Borrowings	-	2.59
- Lease Liabilities	-	-
- Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
(c) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	-	2.59
(3) Current Liabilities		
(a) Financial Liabilities		
- Borrowings	-	-
- Lease Liabilities	-	-
-Trade Payables	-	-
(i) Total Outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	0.27
- Other Financial Liabilities	0.02	0.07
(b) Other Current Liabilities	-	0.06
(c) Provisions	3.27	-
Total Current Liabilities	3.29	0.40
Total Equity and Liabilities	433.21	425.77

For MANBRO INDUSTRIES LIMITED
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Dilip Kumar Goenka
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Date: 2025.11.14 18:16:20 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 14-11-2025

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in Million)

Particulars	Half Year Ended Sept 30, 2025	Half Year Ended Sept 30, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per statement of Profit & Loss	9.69	(2.44)
Adjusted for:		
Depreciation and amortisation expense	0.03	-
Net Gain on Financial Assets	(10.72)	-
Finance costs	0.00	0.00
Operating profit before working capital changes	(1.00)	(2.43)
Adjusted for:		
Increase/(Decrease) in Trade Payables	(0.27)	(24.41)
Increase/(Decrease) in Other Financial Liabilities	(0.05)	(2.71)
Increase/(Decrease) in Other Current Liabilities	(0.06)	0.28
(Increase)/Decrease in Trade Receivables	1.16	26.74
(Increase)/Decrease in Other Current Financial Assets	-	1.00
(Increase)/Decrease in Other Current Current Assets	(0.12)	0.56
Cash generated from operations	(0.34)	(0.97)
Taxes paid (Net)	-	0.40
Net Cash from Operating Activities	(0.34)	(1.37)
B CASH FLOW FROM INVESTING ACTIVITIES		
Expenditure on Property, Plant and Equipment and Intangible Assets	-	(0.17)
Investment in Subsidiaries, Associates and Joint Ventures	(325.00)	-
Proceeds from Redemption/Disposal of Investments in subsidiaries	-	-
Proceeds from Other Investments	328.00	-
Net Cash used in Investing Activities	3.00	(0.17)
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Borrowing - Non-Current (including current maturities)	(2.59)	-
Borrowings- Current(Net)	-	1.47
Interest Paid	(0.00)	(0.00)
Net Cash from Financing Activities	(2.59)	1.47
Net Increase/(Decrease) in Cash and Cash Equivalents	0.07	(0.08)
Cash and Cash Equivalents at the beginning of the year	0.93	0.53
Cash and Cash Equivalents at the end of the year	0.99	0.45

No 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

For MANBRO INDUSTRIES LIMITED
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Dilip Kumar
Goenka

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Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 14-11-2025

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in Million, except per share data)

PARTICULARS	Quater Ended	Half Year Ended
	Sept 30, 2025	Sept 30, 2025
	(Unaudited)	(Unaudited)
I Income		
Revenue from Operations	139.51	139.51
Other Income	2.51	10.72
Total Revenue (I)	142.02	150.23
II EXPENSES		
Cost of Material Consumed	95.39	95.39
Purchase of Stock-in-trade	-	-
Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(3.50)	(3.50)
Employee Benefiits Expenses	5.07	5.12
Finance Costs	1.32	1.32
Depreciation and Amortisation Expenses	3.10	3.12
Other Expenses	12.69	13.28
Total Expenses (II)	114.06	114.72
III Profit Before Exceptional Items and Tax (I-II)	27.96	35.51
IV Exceptional Items	-	-
V Profit/(Loss) Before Tax (III-IV)	27.96	35.51
VI Tax Expense	-	-
(1) Current Tax	12.57	12.57
(2) Deffered Tax	(0.68)	(0.72)
VII Profit/(Loss) for the period from continuing operations (V-VI)	16.07	23.66
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	1.53	1.53
XII Profit/(loss) After Tax (VII+ X+ XI)	17.60	25.18
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)	17.60	25.18
XVI Net Profit attributable to:		
a) Owners of the Company	9.50	17.09
b) Non-Controlling Interest	8.10	8.10
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	9.50	17.09
b) Non-Controlling Interest	8.10	8.10

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XIX Earnings per equity share (for continuing operation):		
(1) Basic	1.64	2.95
(2) Diluted	0.94	1.68
XV Earnings per equity share (for discontinued operation):		
(1) Basic	-	-
(2) Diluted	-	-
XXI Earnings per equity share (for discontinued & continuing operations)		
(1) Basic	1.64	2.95
(2) Diluted	0.94	1.68

1. The Un-Audited consolidated financial statements for the quarter and half year ended Sep 30th, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th November, 2025.

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 30th September 2025: -

(Rs. In Million)				
Objective of the Issue	Amount received till 30th September 2025	Amount Utilised till September 30, 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 entities: -

- (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 half year ended on 30th September 2025, the comparative figures shall not appear.

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

Dilip Kumar
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Date: 2025.11.14 18:17:36 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 14-11-2025

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UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2025

		(₹ in Million)
		As At September 30, 2025 (Unaudited)
Particulars		
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		119.98
(b) Intangible Assets		-
(c) Capital Work In progress		-
(d) Intangible Assets Under Development		-
(e) Goodwill		18.60
(f) Financial Assets		-
- Investments		181.44
- Loan		-
- Other Financial Assets		2.22
(g) Deferred Tax Assets (Net)		0.73
(h) Other Non-Current Assets		-
Total Non-Current Assets		322.96
(2) Current Assets		
(a) Inventories		350.17
(b) Financial Assets		-
- Trade Receivables		110.48
-Cash and Cash Equivalents		1.95
-Other Current Financial Assets		0.07
(c) Other Current Assets		70.63
Total Current Assets		533.29
Total Assets		856.25
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital		58.01
(b) Other Equity		381.86
(c) Non Controlling Interest		262.23
Total Equity		702.10
(2) Non-Current Liabilities		
(a) Financial Liabilities		
- Borrowings		-
- Lease Liabilites		-
- Other Financial Liabilities		-
(b) Provisions		-
(c) Deferred Tax Liabilities (Net)		-
(c) Other Non-Current Liabilities		-
Total Non-Current Liabilities		-
(3) Current Liabilities		
(a) Financial Liabilities		
- Borrowings		83.22
- Lease Liabilities		-
-Trade Payables		-
(i) Total Outstanding dues of micro enterprises and small enterprises; and		-
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises		0.60
- Other Financial Liabilities		5.04
(b) Other Current Liabilities		50.46
(c) Provisions		14.85
Total Current Liabilities		154.16
Total Equity and Liabilities		856.25

For MANBRO INDUSTRIES LIMITED
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Date: 2025.11.14 18:17:55 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 14-11-2025

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in Million)

Particulars	Half Year Ended Sept 30, 2025 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit Before Tax as per statement of Profit & Loss	35.51
Adjusted for:	
Depreciation and amortisation expense	3.12
Net Gain on Financial Assets	(10.72)
Finance costs	1.32
Operating profit before working capital changes	29.22
Adjusted for:	
Increase/(Decrease) in Trade Payables	(0.87)
Increase/(Decrease) in Other Financial Liabilities	4.50
Increase/(Decrease) in Other Current Liabilities	24.90
(Increase)/Decrease in Inventories	15.89
(Increase)/Decrease in Trade Receivables	(44.36)
(Increase)/Decrease in Other Current Current Assets	(13.28)
Cash generated from operations	16.00
Taxes paid (Net)	-
Net Cash from Operating Activities	16.00
B CASH FLOW FROM INVESTING ACTIVITIES	
Investment in Subsidiaries, Associates and Joint Ventures	(324.15)
Proceeds from Other Investments	328.00
Net Cash used in Investing Activities	3.85
C CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Non Controlling Interest	31.80
Repayment of Borrowing - Non-Current (including current maturities)	(2.59)
Borrowings- Current(Net)	(46.72)
Interest Paid	(1.32)
Net Cash from Financing Activities	(18.83)
Net Increase/(Decrease) in Cash and Cash Equivalents	1.02
Cash and Cash Equivalents at the beginning of the year	0.93
Cash and Cash Equivalents at the end of the year	1.95

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.

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

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Digitally signed by Dilip Kumar
Goenka
Date: 2025.11.14 18:18:12 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 14-11-2025

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 30th September, 2025 and year to date results for the period 1st April 2025 to 30th September 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


O. P. Pareek
Partner
Membership No. 014238
UDIN: 25014238BMJM7045



New Delhi, the 14th Day of November, 2025

**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 of MANBRO INDUSTRIES LIMITED (the "Company") and its associate for the quarter ended 30th September, 2025 and year to date results for the period 1st April 2025 to 30th September 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.

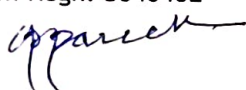
4. The Statement includes the result of the following entities: -
 - a) Shivam Pipe Industries (Partnership Firm), India - 51% (Subsidiary within the meaning of Ind AS 112); and
 - b) KD Ecosystem (Partnership Firm), India - 26% (Associate within the meaning of Ind AS 28)
5. Based on our review conducted 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

V.N. PUROHIT & CO.
Chartered Accountants

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 assets (before consolidation adjustments) of Rs. 652.99 Million as at 30th September 2025, total revenues (before consolidation adjustments) of Rs. 139.51 Million, total net profit after tax (before consolidation adjustments) of Rs. 16.52 Million and total comprehensive income (before consolidation adjustments) of Rs. 16.52 Million for the quarter ended 30th September 2025 and for the period from 01st April 2025 to 30th September 2025, and cash inflows (net) (before consolidation adjustments) of Rs. 0.96 Million for the period from 01st April 2025 to 30th September 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. 1.53 Million for the quarter and six months ended on 30th September 2025 and total comprehensive income of Rs. 1.53 Million for the quarter and six months ended on 30th September 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


O. P. Pareek
Partner
Membership No. 014238
UDIN: 25014238BMJMX7023



New Delhi, the 14th Day of November, 2025