

**MANBRO INDUSTRIES LIMITED**  
**(Formerly known as Unimode Overseas Limited)**

Date: 14.02.2024

To,

The General Manager (Listing)  
Department of Corporate Services  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Sub: Submission of Un-Audited Standalone financial results of Manbro Industries Limited (Formerly known as Unimode Overseas Limited) for the quarter ended December 31, 2023 along with the Limited Review Report thereon.**

**Ref: Scrip Code 512595**

Dear Sir,

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we enclose hereto, for your information and record,

1. The Un-audited Standalone Financial Results of Manbro Industries Limited (“ The Company”) for the quarter ended December 31, 2023 recommended by the Audit Committee and duly approved by the board of directors of the Company at its meeting held today, i.e Wednesday, 14<sup>th</sup> February, 2024 (Which commenced at 1.30 P.M and concluded at 3:30 P.M).
2. Limited review Report thereon dated 14<sup>th</sup> February, 2024 issued by the Statutory Auditors of the Company, on the aforesaid financial results of the Company

Thanking you

Yours Faithfully,

For **MANBRO INDUSTRIES LIMITED**  
(Formerly known as Unimode Overseas Limited)

**Rajiv Gupta**  
Managing Director  
DIN: 01236018

Place: New Delhi  
Date: 14.02.2024

**Encl: As Above**

Regd office: C-18 Shivaji Park, Punjabi Bagh, New Delhi - 110026  
Email ID: [unimodeoverseaslimited@gmail.com](mailto:unimodeoverseaslimited@gmail.com) | Website: [www.unimodeoverseas.in](http://www.unimodeoverseas.in)  
CIN No: L47211DL1992PLC048444 | Tel no: +91 8447976925



# SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,  
SHIVAJI MARG, NEW DELHI-110015  
Mobile : 9213527574  
• E-mail: caskg82@gmail.com

**Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Limited Review Report to  
The Board of Directors of  
Manbro Industries Limited  
(Formerly Known as Unimode Overseas Limited)**

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of M/s **Manbro Industries Limited (the "Company")** for the quarter ended 31st December, 2023 and the year to date results for the period from 01 April, 2023 to 31 December, 2023 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) 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 the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, have not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sunil Kumar Gupta & Co.**  
Chartered Accountants  
Firm Registration No: 003645N



Place : Delhi  
Date : February 14<sup>th</sup> 2024

*Rahul*

Rahul Goyal  
Partner  
Membership No. 540880  
UDIN: 24540880BKFAZV7944

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

Regd. Office: C-18, Shivaji Park, Punjabi Bagh, New Delhi-110026

Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in

**Un-Audited Financial Results for the Quarter and Nine Months Ended 31st December, 2023**

(Rs. In Million)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1 Revenue from Operation	142.42	50.89	-	193.31	-	3.88
2 Other Income	0.01	0.03	-	0.04	0.04	0.04
3 Total Revenue (1+2)	142.43	50.92	-	193.35	0.04	3.92
4 EXPENSES						
a) Cost of Material Consumed	0.15	0.13	-	0.28	-	-
b) Purchase of Stock-in-trade	135.42	52.00	-	187.43	-	0.62
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	3.27	-3.27	-	-	-	-
d) Employee benefits expense	0.67	0.58	0.11	1.29	0.42	0.42
e) Finance Costs	0.00	-	-	0.00	0.00	0.00
f) Depreciation and amortisation expense	-	-	-	-	-	-
g) Other Expenses	0.51	0.61	0.13	1.69	0.71	1.06
TOTAL EXPENSES	140.02	50.05	0.24	190.69	1.13	2.10
5 Profit/(Loss) Before Exceptional Items (3-4)	2.41	0.87	(0.24)	2.66	(1.09)	1.83
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	2.41	0.87	(0.24)	2.66	(1.09)	1.83
8 Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Minimum Alternate Tax	-	-	-	-	-	-
9 Profit/(Loss) from continuing Operations (7-8)	2.41	0.87	(0.24)	2.66	(1.09)	1.83
10 Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	2.41	0.87	(0.24)	2.66	(1.09)	1.83
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)	2.41	0.87	(0.24)	2.66	(1.09)	1.83
16 Paid up Equity Share Capital ( of Rs 10/- each)	5.01	5.01	5.01	5.01	5.01	5.01
17 Other Equity	-	-	-	-	-	(5.85)
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each not annualised						
a) Basic	4.81	1.75	(0.47)	5.31	(2.18)	3.65
b) Diluted	4.81	1.75	(0.47)	5.31	(2.18)	3.65

For MANBRO INDUSTRIES LIMITED

**For MANBRO INDUSTRIES LTD.**

Place: New Delhi  
Date: 14.02.2024

  
 Rajiv Gupta  
 Managing Director  
 DIN: 01236018  
**Managing Director**

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 14.02.2024
2. There was no investor complaints pending during the Quarter ended 31.12.2023
3. The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.

For MANBRO INDUSTRIES LIMITED

**For MANBRO INDUSTRIES LTD.**

Rajiv Gupta  
Managing Director

DIN: 01236018

  
Managing Director

Place: New Delhi  
Date: 14.02.2024