



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**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 **Manbro Industries Limited (the "Company")** for the quarter and six months ended on 30th September, 2023 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended ("the Regulation").
- 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 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). 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 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 Standards (Ind AS) 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.

For Sunil Kumar Gupta & Co.

Chartered Accountants

Firm Registration No: 003645N

Rahul Goyal

Partner

M.No: 540880

Place: Delhi



Date: 10.11.2023

ICAI UDIN: 23540880BGXMWF6562

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

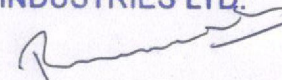
Regd. Office: C-18 Shivaji Park, Punjabi Bagh, New Delhi - 110026
Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in
Un-Audited Financial Results for the Quarter and half year ended 30th September 2023

(Rs. In Million)

PARTICULARS	Quarter Ended			Half Yearly		Year Ended
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1 Revenue from Operation	50.89	-	-	50.89	-	3.88
2 Other Income	0.03	-	-	0.03	0.04	0.04
3 Total Revenue (1+2)	50.92	-	-	50.92	0.04	3.92
4 EXPENSES						
a) Cost of Material Consumed	0.13	-	-	0.13	-	-
b) Purchase of Stock-in-trade	52.00	-	-	52.00	-	0.62
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	-	-3.27	-	-	-	-
d) Employee benefits expense	0.58	-	0.11	0.62	0.31	0.42
e) Finance Costs	0.00	-	-	0.00	-	0.00
f) Depreciation and amortisation expense	-	-	-	-	-	-
g) Other Expenses	0.61	0.55	0.19	1.17	0.57	1.06
TOTAL EXPENSES	50.05	0.55	0.30	53.92	0.88	2.10
5 Profit/(Loss) Before Exceptional Items (3-4)	0.87	(0.55)	(0.30)	(3.00)	(0.84)	1.83
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	0.87	(0.55)	(0.30)	(3.00)	(0.84)	1.83
8 Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Minimum Alternate Tax	-	-	-	-	-	-
9 Profit/(Loss) from continuing Operations (7-8)	0.87	(0.55)	(0.30)	(3.00)	(0.84)	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)	0.87	(0.55)	(0.30)	(3.00)	(0.84)	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	0.87	(0.55)	(0.30)	(3.00)	(0.84)	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	1.74	(1.09)	(0.59)	(5.99)	(1.68)	3.65
b) Diluted	1.74	(1.09)	(0.59)	(5.99)	(1.68)	3.65

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

For MANBRO INDUSTRIES LTD.



Managing Director

Managing Director
DIN: 01236018


Place: New Delhi
Date: 10/11/2023

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 10/11/2023
2. There was no investor complaints pending during the Quarter ended 30.09.2023.
3. The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.

Place: New Delhi
Date: 10/11/2023

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited
For MANBRO INDUSTRIES LTD.

Rajiv Gupta 
Managing Director
DIN: 01236018

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
Unaudited Statement of Assets and Liabilities as at 30th September 2023

(Rs. in Millions)

Particulars	As At	As At
	30th September 2023	31st March 2023
	Un-Audited	Audited
Assets		
(1) Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work in progress	-	-
(c) Financial Assets		
- Investments	-	-
- Other financial assets	-	-
(d) Deferred Tax Assets (net)	-	-
(e) Other Non-Current Assets	-	-
Total Non-current assets	-	-
(2) Current assets		
(a) Inventories	3.27	-
(b) Financial Assets		
- Trade Receivables	32.32	4.07
-Cash and Cash Equivalents	4.07	0.03
-Bank balances other than cash and cash equivalents	-	-
-Other Current Financial Assets	-	0.01
(c) Other Current Assets	0.46	0.00
Total current assets	40.12	4.11
Total Assets	40.12	4.11
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	5.01	5.01
(b) Other Equity	(5.59)	(5.85)
Total Equity	(0.58)	(0.84)
(2) Non-Current Liabilities		
(a) Financial Liabilities		
- Borrowings	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	-	-
Total non-current liabilities	-	-
(4) Current Liabilities		
(a) Financial Liabilities		
- Borrowings	4.37	0.15
-Trade Payables	35.76	0.66
- Other Financial Liabilities	-	-
(b) Other Current Liabilities	0.56	4.15
(c) Provisions	-	-
Total current liabilities	40.69	4.96
Total equity and liabilities	40.12	4.11

For MANBRO INDUSTRIES LIMITED
Formerly known as Unimode Overseas Limited

For MANBRO INDUSTRIES LTD.

Rajiv Gupta
Managing Director
DIN: 01236018

Managing Director

Place: New Delhi
Date: 10/11/2023

MANBRO INDUSTRIES LIMITED
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CIN: L47211DL1992PLC048444

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

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

UNAUDITED STATEMENT OF CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023
(Rs. In Million)

Particulars	Half Year Ended 30th September 2023	Year Ended March 31, 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	(3.00)	1.83
Adjustments for:		
- Depreciation and amortisation expense	-	-
- Retained earning Ind As	-	-
- Commission Income	-	-
- Interest Income	-	-
- Finance costs	0.00	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	(3.00)	1.83
Adjustments for :		
Increase/(Decrease) in Trade Payables	35.10	0.66
Increase/(Decrease) in Other Current Liabilities	-3.59	0.74
Increase/(Decrease) in Other Financial Liabilities	-	-
(Increase)/Decrease in Trade Receivables	-28.24	(3.57)
(Increase) / Decrease in Other Financial Assets	-	-
(Increase) / Decrease in Other Current Financial Assets	0.01	-
(Increase) / Decrease in Other Current Assets	(0.46)	0.05
Cash generated from operations	(0.18)	(0.29)
Taxes paid	-	-
Net Cash from Operating Activities	(0.18)	(0.29)
B CASH FLOW FROM INVESTING ACTIVITIES		
Other Income	-	-
Interest Income	-	-
Net Cash used in Investing Activities	-	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Movemenet in Long term loans (Net)	-	-
Movemenet in Short term loans (Net)	4.22	0.15
Interest Paid	(0.00)	(0.00)
Net Cash from Financing Activities	4.22	0.15
Net Increase/(Decrease) in Cash and Cash Equivalents	4.04	(0.13)
Cash and Cash Equivalents at the beginning of the year	0.03	0.16
Cash and Cash Equivalents at the end of the year	4.07	0.03

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

For MANBRO INDUSTRIES LTD.


Rajiv Gupta
Managing Director
DIN: 01234010

Place: New Delhi
Date: 10/11/2023