



## Manbro Industries Ltd

Date: 30/05/2024

Scrip Code: 512595

BSE Limited  
PhirozeJeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Sub: Submission of Audited Standalone financial results of Manbro Industries Limited for the quarter and financial year ended March 31, 2024 along with the Auditor's Report thereon and Statement of Impact of Audit Qualification on the Standalone financial statement & Declaration to the effect that the Auditor has given an unmodified opinion on the Standalone financial results, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.**

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,

- i. The audited standalone financial results of Manbro Industries limited ("the Company") for the quarter and financial year ended March 31, 2024, duly approved by the Board of Director of the Company at its meeting held today, i.e., May 30, 2024 (Which commenced at 03:00 P.M and concluded at 04:00 P.M)
- ii. Auditor's Report dated March 31, 2024 issued by the Statutory Auditors of the Company, M/s Sunil Kumar Gupta & Co. Chartered Accountants, on the aforesaid Standalone financial results of the Company for the financial year ended March 31, 2024, which was duly placed before the Board at the aforesaid meeting.
- iii. Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by CFO of the Company.

Thanking you

Yours Faithfully,

For Manbro Industries Limited

For **MANBRO INDUSTRIES LTD.**

**Rajiv Gupta** Managing Director  
Managing Director

DIN:01236018

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### MANBRO INDUSTRIES LIMITED

**(Formally known as Unimode Overseas Limited)**

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

Email ID: unimodeoverseaslimited@gmail.com | manbroind@gmail.com

CIN: L47211DL1992PLC048444 Tel no: +91 8447976925 www.unimodeoverseaslimited.in



## SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,  
SHIVAJI MARG, NEW DELHI-110015

Mobile : 09953999077

• E-mail: caskg82@gmail.com

**Independent Auditor's Report on the Quarter and Year to Date Audited Standalone Financial Results of the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
Manbro Industries Limited  
(Formerly Known as Unimode Overseas Limited)

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone Ind AS Financial Results of **M/s Manbro Industries Limited (the "Company")** for the Quarter ended March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Standalone Financial Results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as the year to date results for the period from April 01, 2023 to March 31, 2024.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial results 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, 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.

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly as well as year to date standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes in compliance with Regulation 33 of the Listing Regulations. 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 frauds 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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.
- 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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.

### Other Matters

The Statement includes the financial results for the quarter ended 31<sup>st</sup> March, 2024 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 Sunil Kumar Gupta & Co.  
Chartered Accountants  
Firm Regn No: 003645N



CA Rahul Goyal

Partner

M.No: 540880

Place: Delhi

Dated: 30-05-2024

UDIN: 24540880BKEBAZ1720



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

Statement of Audited Financial Results for the Quarter & Year ended 31st March 2024

(Rs. In Million)

PARTICULARS	Quarter Ended			Year Ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	Audited	Un-Audited	Audited	Audited	Audited
1 Revenue from Operation	46.68	142.42	3.88	239.99	3.88
2 Other Income	0.03	0.01	-	0.07	0.04
3 Total Income (1+2)	46.71	142.43	3.88	240.06	3.92
4 EXPENSES					
a) Cost of Material Consumed	0.05	0.15	-	0.33	-
b) Purchase of Stock-in-trade	45.03	135.42	0.62	232.46	0.62
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	-	3.27	-	-	-
d) Employee benefits expense	0.70	0.67	-	1.99	0.42
e) Finance Costs	-	-	-	-	0.00
f) Depreciation and amortisation expense	-	-	-	-	-
g) Other Expenses	0.83	0.51	0.46	2.52	1.06
TOTAL EXPENSES	46.61	140.02	1.08	237.30	2.10
5 Profit/(Loss) Before Exceptional Items (3-4)	0.10	2.41	2.80	2.76	1.83
6 Exceptional Items	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	0.10	2.41	2.80	2.76	1.83
8 Tax Expense					
(1) Current Tax	0.40	-	-	0.40	-
(2) Minimum Alternate Tax	-	-	-	-	-
9 Profit/(Loss) from continuing Operations (7-8)	(0.30)	2.41	2.80	2.36	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)	(0.30)	2.41	2.80	2.36	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)	(0.30)	2.41	2.80	2.36	1.83
16 Paid up Equity Share Capital ( of Rs 10/- each)	5.01	5.01	5.01	5.01	5.01
17 Other Equity	-	-	-	-3.49	-5.85
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each					
a) Basic	(0.60)	4.81	5.60	4.71	3.65
b) Diluted	(0.60)	4.81	5.60	4.71	3.65

For Manbro Industries Limited

Place: New Delhi  
Date: 30.05.2024

For MANBRO INDUSTRIES LTD. 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 30.05.2024
2. There was no investor complaints pending during the Quarter ended 31.03.2024.
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: 01234567  
  
Managing Director

Place: New Delhi  
Date: 30.05.2024

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

Statement of Assets and Liabilities as at 31st March 2024

(Rs. in Millions)

Particulars	As At	As At
	31st March 2024	31st March 2023
	Audited	Audited
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(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	-	-
<b>Total Non-current assets</b>	-	-
<b>(2) Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
- Trade Receivables	26.74	4.07
-Cash and Cash Equivalents	0.53	0.03
-Bank balances other than cash and cash equivalents	-	-
-Other Current Financial Assets	1.00	0.01
(c ) Other Current Assets	1.27	-
<b>Total current assets</b>	<b>29.55</b>	<b>4.11</b>
<b>Total Assets</b>	<b>29.55</b>	<b>4.11</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	5.01	5.01
(b) Other Equity	(3.49)	(5.85)
<b>Total Equity</b>	<b>1.52</b>	<b>(0.84)</b>
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities	-	-
- Borrowings	-	-
(b) Provisions	-	-
(c ) Deferred Tax Liabilities ( net )	-	-
<b>Total non-current liabilities</b>	-	-
<b>(4) Current Liabilities</b>		
(a) Financial Liabilities	-	-
- Borrowings	-	0.04
-Trade Payables	24.58	0.66
- Other Financial Liabilities	2.71	-
(b) Other Current Liabilities	0.34	4.26
( c ) Provisions	0.40	-
<b>Total current liabilities</b>	<b>28.03</b>	<b>4.96</b>
<b>Total equity and liabilities</b>	<b>29.55</b>	<b>4.11</b>

For Manbro Industries Limited

For MANBRO INDUSTRIES LTD.

Rajiv Gupta

Managing Director

Managing Director

DIN: 01236918

Place: New Delhi  
Date: 30.05.2024



**MANBRO INDUSTRIES LIMITED (FORMERLY KNOWN AS UNIMODE OVERSEAS LIMITED)**

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Standalone Statement Audited Cash Flow		(Rs. In Millions)	
		Year Ended 31.03.2024 (Audited)	Year Ended 31.03.2023 (Audited)
	Particulars		
<b>A</b>	<b>Cash flow From operating Activities</b>		
	Profit(loss) before tax	2.76	1.83
	Adjustment for:		
	- Depreciation and amortisation expense	-	-
	- Retained earning Ind As	-	-
	- Commission Income	-	-
	- Interest Income	-	-
	- Finance costs	-	0.00
	<b>Operating profit before working capital changes</b>	<b>2.76</b>	<b>1.83</b>
	<b>Adjustments for:</b>		
	Increase/(Decrease) in Trade Payables	23.93	0.66
	Increase/(Decrease) in Other Current Liabilities	(3.92)	0.85
	Increase/(Decrease) in Other Financial Liabilities	2.71	-
	Increase/(Decrease) in Provisions	-	-
	Increase/(Decrease) in Short Term Provisions	-	-
	(Increase) / Decrease in Trade Receivables	(22.67)	(3.57)
	(Increase) / Decrease in Other Financial Assets	(0.99)	-
	(Increase) / Decrease in Other Current Financial Assets	-	-
	(Increase) / Decrease in other Non Current Assets	-	-
	Increase / ( Decrease ) in Inventories	-	-
	(Increase) / Decrease in Short Term Advances	-	-
	(Increase) / Decrease in Other Current Assets	(1.27)	0.05
	Cash generated from operations	-	-
	Taxes paid	-	-
	<b>Net Cash from Operating Activities</b>	<b>0.55</b>	<b>(0.18)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of Property, Plant & Equipment	-	-
	Sale of Property, Plant & Equipment	-	-
	Commission Income	-	-
	Interest Income	-	-
	Movement n Loan & Advances	-	-
	<b>Net Cash used in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C</b>	<b>Cash flows from Financing Activities</b>		
	Movement in Long term loans (Net )	-	-
	Movement in Short term loans	(0.04)	0.04
	Decrease in Reserve & Surplus	-	-
	Increase in Share Capital & premium	-	-
	Interest Paid	-	(0.00)
	<b>Net cash generated/(used) in financing activities (C)</b>	<b>(0.04)</b>	<b>0.04</b>
<b>D</b>	<b>Increase/(Decrease) in cash and cash equivalents(A+B+C)</b>	<b>0.50</b>	<b>(0.13)</b>
<b>E</b>	<b>Cash and cash equivalents at the beginning of the year</b>	<b>0.03</b>	<b>0.16</b>
	<b>cash and cash equivalents at the end of the year(D+E)</b>	<b>0.53</b>	<b>0.03</b>

For Manbro Industries Limited

**For MANBRO INDUSTRIES LTD.**

Rajiv Gupta  
Managing Director

DIN: 01236018  
Managing Director

Place: New Delhi

Date: 30.05.2024



## Manbro Industries Ltd

Date: 30/05/2024

**Scrip Code: 512595/MANBRO**

BSE Limited  
PhirozeJeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, Nalini Gupta, Chief Financial Officer of Manbro Industries Limited having Registered Office at C-18 Shivaji Park Punjabi Bagh New Delhi-110026, I hereby declare that, the Statutory Auditor of the Company, M/s Sunil Kumar Gupta & Co Chartered Accountants, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company (standalone) for the financial year ended March 31, 2024.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI(Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CRD/CMD/56/2016 dated May 27, 2016 for Standalone Financial Statement

Please take this declaration on your records.

Yours truly,

For **Manbro Industries Limited**



Nalini Gupta  
Chief Financial Officer

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### MANBRO INDUSTRIES LIMITED

**(Formally known as Unimode Overseas Limited)**

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