

KD Green Industries Limited
(Formerly known as Manbro Industries Limited)

To
The General Manager (Listing)
Department of Corporate Services
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Scrip Code: 512595, ISIN: INE348N01042, Symbol: MANBRO

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. 30th May, 2026 at the Registered Office situated at Registered Office at 6th Floor, Sri Kamakhya Tower, Christian Basti, G S Road, Guwahati- 781005, Assam, which commenced at 4:00 P.M. and concluded at 7:00 P.M. had, *inter-alia*, considered and approved the following:

1. Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended on 31st March, 2026 along with the Statement of Assets and Liabilities and Audit Report issued by the Statutory Auditor of the Company.

The Declaration from the Company that the Report of the Statutory Auditor is with Unmodified Opinion with respect to Audited Financial Statement for the year ended on 31st March, 2026 is attached herewith.

2. In reference to our correspondence dated December 07, 2024 regarding allotment of 43,50,000 Convertible Warrants of face value of ₹10 each, in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and upon receipt of balance amount aggregating to ₹21,20,62,500/- at the rate of ₹48.75 per warrant (being 75% of the issue price of warrants).

The allotment of 4,35,00,000 (Four Crore Thirty Five Lakh) Equity Shares of face value of ₹1/- (Rupee One Only) each at an issue price of ₹6.50/- (Rupees Six and Fifty Paise Only) each, including premium of ₹5.50/- each per share upon conversion of 43,50,000 warrants of face value of ₹10/- (Rupees Ten Only) allotted at an issue price of ₹65/- (Rupees Sixty Five Only) each, including premium of ₹55/- each, after adjusting the number of shares, paid-up capital per share and premium per share post sub-division of nominal value of equity shares of the company from 1 Equity Shares of ₹10/- each to 10 Equity Shares of ₹1/- each, in accordance with the provision of SEBI (ICDR) Regulations, to the below mentioned allottees, belonging to Promoter and Non-Promoter category:

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CIN: L24319AS1992PLC029724; Tel no: +91-7099067301; www.unimodeoverseaslimited.in

Sr. No.	Name of Allottees	Total No. of Warrants allotted / held prior to conversion	No. of Warrants applied for conversion	No. of equity shares allotted*	Amount received (being 75% of the Issue Price per Warrant) (₹)	No. of Warrants pending for conversion
1.	Mangilal Goenka	1,93,750	1,93,750	19,37,500	94,45,312.50	0
2.	Sunil Kumar Goenka	1,93,750	1,93,750	19,37,500	94,45,312.50	0
3.	Binod Kumar Goenka	4,26,250	4,26,250	42,62,500	2,07,79,687.50	0
4.	Dilip Kumar Goenka	7,36,250	7,36,250	73,62,500	3,58,92,187.50	0
5.	Securocrop Securities India Private Limited	18,25,000	18,25,000	1,82,50,000	8,89,68,750.00	0
6.	Sangeeta Pareekh	3,00,000	3,00,000	30,00,000	1,46,25,000.00	0
7.	Abhinav Gupta	1,50,000	1,50,000	15,00,000	73,12,500.00	0
8.	Vidhi Bansal Gupta	1,23,000	1,23,000	12,30,000	59,96,250.00	0
9.	Abhinav Gupta HUF	1,20,000	1,20,000	12,00,000	58,50,000.00	0
10.	Petflakes Poymers India Private Limited	84,500	84,500	8,45,000	41,19,375.00	0
11.	DMA Cube 5 Analytics Private Limited	51,000	51,000	5,10,000	24,86,250.00	0
12.	Meera Gupta	31,500	31,500	3,15,000	15,35,625.00	0
13.	Bhavya Jain	15,000	15,000	1,50,000	7,31,250.00	0
14.	Vivek Sawhney	15,000	15,000	1,50,000	7,31,250.00	0
15.	Vaishali Yatin Shah	15,000	15,000	1,50,000	7,31,250.00	0
16.	BGP 11 Analytics Private Limited	15,000	15,000	1,50,000	7,31,250.00	0
17.	Gaurav Singh	10,000	10,000	1,00,000	4,87,500.00	0
18.	Amit Kumar	10,000	10,000	1,00,000	4,87,500.00	0
19.	Master Capital Services Ltd	10,000	10,000	1,00,000	4,87,500.00	0
20.	Amit Puri (HUF)	10,000	10,000	1,00,000	4,87,500.00	0
21.	Prakash Chandra Pareek	5,000	5,000	50,000	2,43,750.00	0
22.	Ishani Bansal	5,000	5,000	50,000	2,43,750.00	0
23.	Pramod Singh Negi	5,000	5,000	50,000	2,43,750.00	0
	Total	43,50,000	43,50,000	4,35,00,000	21,20,62,500	0

* In the board meeting held today, i.e., on May 30, 2026, 4,35,00,000 (Four Crore Thirty Five Lakh) Equity Shares of face value of ₹1/- (Rupee One Only) each are allotted at an issue price of ₹6.50/- (Rupees Six and Fifty Paise Only) each, including premium of ₹5.50/- each per share upon conversion of 43,50,000 warrants of face value of ₹10/- (Rupees Ten Only) allotted at an issue price of ₹65/- (Rupees Sixty Five Only) each, including premium of ₹55/- each, after adjusting the number of shares, paid-up capital per share and premium per share post sub-division of nominal value of equity shares of the company from 1 Equity Shares of ₹10/- each to 10 Equity Shares of ₹1/- each.

Subsequent to the aforesaid allotment, the paid-up equity share capital of the company has increased from ₹5,80,10,500 to ₹10,15,10,500 comprising of 10,15,10,500 equity shares of face value of Re. 1/- each.

The allotment of the equity shares shall be made in dematerialized form and the equity shares so allotted shall rank pari-passu with the existing equity shares of the company in all respects.

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The Detail(s) required *inter-alia* under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("SEBI LODR Regulations") read with SEBI Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, is enclosed herewith as "*Annexure I*".

Request you to take the same on your records.

Thanking you,

Yours faithfully,
For KD Green Industries Limited
(Formerly known as Manbro Industries Limited)

Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

DILIP KUMAR GOENKA
Digitally signed by DILIP KUMAR GOENKA
Date: 2026.05.30 19:18:59 +05'30'

Date: 30th May, 2026
Place: Guwahati

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Details required under Regulation 30 read with Schedule III of SEBI LODR Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

S. No.	Particulars	Details																																								
1.	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Equity Shares pursuant to conversion of warrants																																								
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Preferential allotment																																								
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Allotment of 4,35,00,000 (Four Crore Thirty Five Lakh) Equity Shares of face value of ₹1/- (Rupee One Only) each at an issue price of ₹6.50/- (Rupees Six and Fifty Paise Only) each, including premium of ₹5.50/- each per share upon conversion of 43,50,000 warrants of face value of ₹10/- (Rupees Ten Only) allotted at an issue price of ₹65/- (Rupees Sixty Five Only) each, including premium of ₹55/- each, after adjusting the number of shares, paid-up capital per share and premium per share post sub-division of nominal value of equity shares of the company from 1 Equity Shares of ₹10/- each to 10 Equity Shares of ₹1/- each, upon receipt of balance amount aggregating to ₹21,20,62,500/- at the rate of ₹48.75 per warrant (being 75% of the issue price of warrants)																																								
4.	Additional Information in case of preferential issue:																																									
i.	Names of the Investors	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Name of Allottees</th> <th>Category</th> <th>Number of Equity Shares allotted pursuant to conversion*</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Mangilal Goenka</td> <td>Promoter</td> <td>19,37,500</td> </tr> <tr> <td>2.</td> <td>Sunil Kumar Goenka</td> <td>Promoter</td> <td>19,37,500</td> </tr> <tr> <td>3.</td> <td>Binod Kumar Goenka</td> <td>Promoter</td> <td>42,62,500</td> </tr> <tr> <td>4.</td> <td>Dilip Kumar Goenka</td> <td>Promoter</td> <td>73,62,500</td> </tr> <tr> <td>5.</td> <td>Securocrop Securities India Private Limited</td> <td>Non-Promoter</td> <td>1,82,50,000</td> </tr> <tr> <td>6.</td> <td>Sangeeta Pareekh</td> <td>Non-Promoter</td> <td>30,00,000</td> </tr> <tr> <td>7.</td> <td>Abhinav Gupta</td> <td>Non-Promoter</td> <td>15,00,000</td> </tr> <tr> <td>8.</td> <td>Vidhi Bansal Gupta</td> <td>Non-Promoter</td> <td>12,30,000</td> </tr> <tr> <td>9.</td> <td>Abhinav Gupta HUF</td> <td>Non-Promoter</td> <td>12,00,000</td> </tr> </tbody> </table>	Sr. No.	Name of Allottees	Category	Number of Equity Shares allotted pursuant to conversion*	1.	Mangilal Goenka	Promoter	19,37,500	2.	Sunil Kumar Goenka	Promoter	19,37,500	3.	Binod Kumar Goenka	Promoter	42,62,500	4.	Dilip Kumar Goenka	Promoter	73,62,500	5.	Securocrop Securities India Private Limited	Non-Promoter	1,82,50,000	6.	Sangeeta Pareekh	Non-Promoter	30,00,000	7.	Abhinav Gupta	Non-Promoter	15,00,000	8.	Vidhi Bansal Gupta	Non-Promoter	12,30,000	9.	Abhinav Gupta HUF	Non-Promoter	12,00,000
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		10.	Petflakes Poymers India Private Limited	Non-Promoter	8,45,000
		11.	DMA Cube 5 Analytics Private Limited	Non-Promoter	5,10,000
		12.	Meera Gupta	Non-Promoter	3,15,000
		13.	Bhavya Jain	Non-Promoter	1,50,000
		14.	Vivek Sawhney	Non-Promoter	1,50,000
		15.	Vaishali Yatin Shah	Non-Promoter	1,50,000
		16.	BGP 11 Analytics Private Limited	Non-Promoter	1,50,000
		17.	Gaurav Singh	Non-Promoter	1,00,000
		18.	Amit Kumar	Non-Promoter	1,00,000
		19.	Master Capital Services Ltd	Non-Promoter	1,00,000
		20.	Amit Puri (HUF)	Non-Promoter	1,00,000
		21.	Prakash Chandra Pareek	Non-Promoter	50,000
		22.	Ishani Bansal	Non-Promoter	50,000
		23.	Pramod Singh Negi	Non-Promoter	50,000
			Total		4,35,00,000

ii. **Post allotment of securities - outcome of the subscription**

The equity shares upon conversion of warrants are allotted to the Promoter and Non-Promoter category of the Company. Details of shareholding in the Company, prior to and after such conversion, are as under:

Name of Investors	Pre-Preferential Issue		No. of equity shares allotted upon conversion of warrants*	Post Preferential Issue	
	Shares	%		Shares	%
Mangilal Goenka	52,50,000	9.05%	19,37,500	71,87,500	7.08%
Sunil Kumar Goenka	52,50,000	9.05%	19,37,500	71,87,500	7.08%
Binod Kumar Goenka	1,15,50,020	19.91%	42,62,500	1,58,12,520	15.58%
Dilip Kumar Goenka	1,99,50,000	34.39%	73,62,500	2,73,12,500	26.91%
Securocrop Securities India Private Limited	22,41,780	3.86%	1,82,50,000	2,04,91,780	20.19%
Sangeeta Pareekh	10,00,000	1.72%	30,00,000	40,00,000	3.94%
Abhinav Gupta	-	0.00%	15,00,000	15,00,000	1.48%
Vidhi Bansal Gupta	-	0.00%	12,30,000	12,30,000	1.21%
Abhinav Gupta HUF	-	0.00%	12,00,000	12,00,000	1.18%
Petflakes Poymers India	-	0.00%	8,45,000	8,45,000	0.83%

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		Private Limited					
		DMA Cube 5 Analytics Private Limited	-	0.00%	5,10,000	5,10,000	0.50%
		Meera Gupta	45,000	0.08%	3,15,000	3,60,000	0.35%
		Bhavya Jain	-	0.00%	1,50,000	1,50,000	0.15%
		Vivek Sawhney	250	0.00%	1,50,000	1,50,250	0.15%
		Vaishali Yatin Shah	-	0.00%	1,50,000	1,50,000	0.15%
		BGP 11 Analytics Private Limited	1,00,000	0.17%	1,50,000	2,50,000	0.25%
		Gaurav Singh	-	0.00%	1,00,000	1,00,000	0.10%
		Amit Kumar	-	0.00%	1,00,000	1,00,000	0.10%
		Master Capital Services Ltd	-	0.00%	1,00,000	1,00,000	0.10%
		Amit Puri (HUF)	-	0.00%	1,00,000	1,00,000	0.10%
		Prakash Chandra Pareek	-	0.00%	50,000	50,000	0.05%
		Ishani Bansal	-	0.00%	50,000	50,000	0.05%
		Pramod Singh Negi	-	0.00%	50,000	50,000	0.05%
iii.	Issue price	Conversion of 43,50,000 warrants into 4,35,00,000 Equity Shares of face value of ₹1/- (Rupee One Only) each at an issue price of ₹6.50/- (Rupees Six and Fifty Paise Only) each, including premium of ₹5.50/- each per share post sub-division of nominal value of equity shares of the company from 1 Equity Shares of ₹10/- each to 10 Equity Shares of ₹1/- each.					
iv.	Number of investors	Twenty Three (23) Investors					
v.	In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument	Conversion of 43,50,000 warrants into 4,35,00,000 fully paid-up Equity Shares of ₹1/- each.					
5.	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable					

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**In the board meeting held today, i.e., on May 30, 2026, 4,35,00,000 (Four Crore Thirty Five Lakh) Equity Shares of face value of ₹1/- (Rupee One Only) each are allotted at an issue price of ₹6.50/- (Rupees Six and Fifty Paise Only) each, including premium of ₹5.50/- each per share upon conversion of 43,50,000 warrants of face value of ₹10/- (Rupees Ten Only) allotted at an issue price of ₹65/- (Rupees Sixty Five Only) each, including premium of ₹55/- each, after adjusting the number of shares, paid-up capital per share and premium per share post sub-division of nominal value of equity shares of the company from 1 Equity Shares of ₹10/- each to 10 Equity Shares of ₹1/- each.*

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AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH 31, 2026

(₹ in Million, except per share data)

PARTICULARS	Quarter Ended			Year Ended	
	Mar 31, 2026 (Refer Note 3)	Dec 31, 2025 (Unaudited)	Mar 31, 2025 (Refer Note 3)	Mar 31, 2026 (Audited)	Mar 31, 2025 (Audited)
I Income					
Revenue from Operations	3.74	-	-	3.74	19.57
Other Income	1.23	1.51	8.94	13.46	10.01
Total Revenue (I)	4.97	1.51	8.94	17.20	29.58
II EXPENSES					
Cost of Material Consumed	-	-	-	-	-
Purchase of Stock-in-trade	3.56	-	-	3.56	19.18
Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	-	-	-	-	-
Employee Benefits Expenses	0.05	0.05	0.13	0.21	1.12
Finance Costs	(0.00)	0.00	0.01	0.00	0.01
Depreciation and Amortisation Expenses	0.02	0.03	0.02	0.08	0.08
Other Expenses	1.19	1.16	0.51	3.25	3.12
Total Expenses (II)	4.82	1.24	0.67	7.10	23.51
III Profit Before Exceptional Items and Tax (I-II)	0.15	0.27	8.27	10.09	6.07
IV Exceptional Items	-	-	-	-	-
V Profit/(Loss) Before Tax (III-IV)	0.15	0.27	8.27	10.09	6.07
VI Tax Expense					
(1) Current Tax	0.29	1.50	-	5.06	-
(2) Deffered Tax	(0.32)	0.31	(0.01)	(0.73)	(0.01)
VII Profit/(Loss) for the period from continuing operations (V-VI)	0.18	(1.54)	8.28	5.76	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) for the period (VII+ X)	0.18	(1.54)	8.28	5.76	6.08

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AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH 31, 2026

(₹ in Million, except per share data)

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 Comprehensive Income for the period (XI + XII) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.18	(1.54)	8.28	5.76	6.08
XIV Paid up equity share capital (Face value Re. 1 per share) (P.Y. Rs. 10 per share)	58.01	58.01	58.01	58.01	58.01
XV Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	364.77	364.77	(3.49)	364.77	(3.49)
XVI Earnings per equity share (not annualised) (in Rs.)					
(1) Basic	0.00	0.03	0.14	0.10	0.11
(2) Diluted	0.00	0.02	0.08	0.06	0.08

Notes:

- 1) The above financial results for the quarter ended on 31st March 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30th May, 2026.
- 2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian 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.
- 3) The figures for the quarter ended on 31st March, 2026 and 31st March, 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December, 2025 and 31st December, 2024 respectively, which were subject to limited review.
- 4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

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AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH 31, 2026

(₹ in Million, except per share data)

- 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. Out of the total money raised, following amount has been utilised as on 31st March 2026: -

Objective of the Issue	Amount received till March 31, 2026	Amount Utilised till March 31,	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	415.19	0.00	The Company has acquired interest in the business of subsidiaries viz., M/s Shivam Pipe Industries, M/s Green AAC Block and Mortar Private Limited and M/s KD Infrastructures Private Limited and Associate viz., M/s KD Ecosystems as a part of its business expansion plan
Total	415.19	415.19	-	

- 6) On 10th July 2025, the company has acquired 51% interest in M/s Shivam Pipe Industries (Partnership Firm). Further on 27th March 2026, the Company has acquired 50.04% interest in M/s Green AAC Block Private Limited and 99.84% interest in M/s KD Infrastructures Private Limited thereby becoming subsidiaries for the purpose of consolidated financial results under Indian Accounting Standards.
- 7) On 10th July 2025, the Company has acquired 26% interest in M/s KD Ecosystem (Partnership Firm) thereby becoming associate for the purpose of consolidated financial results under Indian Accounting Standards.
- 8) In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the statutory auditors have carried out the limited review on the above results for the Quarter ended 31st March 26. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- 9) These Results are also updated on the company's website URL: <https://www.unimodeoverseas.in>

For KD GREEN INDUSTRIES LIMITED
Formerly known as Manbro Industries Limited

DILIP KUMAR
GOENKA

Digitally signed by DILIP KUMAR
GOENKA
Date: 2026.05.30 19:21:52 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 30-05-2026

KD GREEN INDUSTRIES LIMITED
(Formerly known as Manbro Industries Limited)
CIN: L24319AS1992PLC029724

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

AUDITED STANDALONE BALANCE SHEET AS AT DECEMBER 31, 2026

	(₹ in Million)	
Particulars	As At March 31, 2026 (Audited)	As At March 31, 2025 (Audited)
ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	0.09	0.14
Financial Assets		
- Investments	425.00	422.19
Deferred Tax Assets (Net)	0.74	0.01
Total Non-Current Assets	425.83	422.34
(2) Current Assets		
Financial Assets		
- Trade Receivables	-	1.16
-Cash and Cash Equivalents	2.66	0.93
Other Current Assets	0.60	0.29
Current tax assets (net)	-	1.05
Total Current Assets	3.27	3.43
Total Assets	429.09	425.77
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	58.01	58.01
Other Equity	370.54	364.77
Total Equity	428.55	422.78
(2) Non-Current Liabilities		
Financial Liabilities		
- Borrowings	-	2.59
Total Non-Current Liabilities	-	2.59
(3) Current Liabilities		
Financial 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	0.05	0.26
Other Current Liabilities	0.47	0.14
Current tax liabilities (net)	0.03	-
Total Current Liabilities	0.55	0.40
Total Equity and Liabilities	429.09	425.77

For KD GREEN INDUSTRIES LIMITED
Formerly known as Manbro Industries Limited

DILIP KUMAR GOENKA
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DILIP KUMAR GOENKA
Date: 2026.05.30
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Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 30-05-2026

KD GREEN INDUSTRIES LIMITED
(Formerly known as Manbro Industries Limited)
CIN: L24319AS1992PLC029724

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

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE QUARTER/ YEAR ENDED MARCH 31, 2026

(₹ in Million)

Particulars	Year Ended March 31, 2026 (Audited)	Year Ended March 31, 2025 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per statement of Profit & Loss	10.09	6.07
Adjusted for:		
Depreciation and amortisation expense	0.08	0.08
Profit on sale of Investments	(13.37)	(8.99)
Finance costs	0.00	0.01
Operating profit before working capital changes	(3.20)	(2.83)
Adjusted for:		
Increase/(Decrease) in Trade Payables	(0.21)	0.24
Increase/(Decrease) in Other Financial Liabilities	-	(0.06)
Increase/(Decrease) in Other Current Liabilities	0.33	(23.74)
(Increase)/Decrease in Trade Receivables	1.16	22.92
(Increase)/Decrease in Other Current Assets	(0.31)	0.98
Cash generated from operations	(2.23)	(2.49)
Taxes paid (Net)	(3.98)	(1.46)
Net Cash from Operating Activities	(6.21)	(3.95)
B CASH FLOW FROM INVESTING ACTIVITIES		
Expenditure on Property, Plant and Equipment and Intangible Assets	(0.03)	(0.22)
Investment in Mutual Funds	435.57	(413.20)
Investment in Subsidiaries, Associates and Joint Ventures	(425.00)	-
Proceeds from Other Investments	-	-
Net Cash used in Investing Activities	10.54	(413.42)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Preferential issue of Convertible Warrents	-	70.69
Proceeds from issuance of new Equity Shares	-	344.50
Increase in Borrowing - Non-Current (including current maturities)	-	2.59
Repayment of Borrowing - Non-Current (including current maturities)	(2.59)	-
Dividend Paid	-	-
Finance Cost	(0.00)	(0.01)
Net Cash from Financing Activities	(2.60)	417.77
Net Increase/(Decrease) in Cash and Cash Equivalents	1.74	0.40
Cash and Cash Equivalents at the beginning of the year	0.93	0.53
Cash and Cash Equivalents at the end of the year	2.66	0.93

Notes:

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

For KD GREEN INDUSTRIES LIMITED
Formerly known as Manbro Industries Limited

DILIP KUMAR GOENKA
Digitally signed by DILIP KUMAR GOENKA
Date: 2026.05.30 19:22:51 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 30-05-2026

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
KD Green Industries Limited
(formerly known as Manbro Industries Limited)
6th Floor, Sri Kamakhya Tower, Christian Basti,
G S Road, Guwahati, Assam- 781005
CIN: L24319DL1992PLC048444

Report on audit of Standalone Financial Results

Opinion and Conclusion

1. We have (a) audited the accompanying Standalone Financial Results for the year ended March 31, 2026 (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Standalone Financial Results for the Quarter and Year Ended March 31, 2026" of **KD Green Industries Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the **net profit** including other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

b) Conclusion on Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has 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.

V.N. PUROHIT & CO.

Chartered Accountants

Basis for Opinion on the Standalone Financial Results for the quarter ended March 31, 2026

2. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“the ICAI”). Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities for the Audit of Standalone Financial Results’ section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Statement

3. These Standalone Financial Results have been prepared on the basis of the annual financial statements. The company’s Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for 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 accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of Standalone Financial Results by the Board of Directors of the Company as aforesaid.
4. In preparing the Standalone Financial Results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
5. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor’s Responsibilities for the Audit of Standalone Financial Results

a) Audit of the Standalone Financial Results for the year ended March 31, 2026

6. 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably

V.N. PUROHIT & CO.

Chartered Accountants

be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

7. As part of an audit in accordance with the 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 procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in 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 operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 Standalone Financial Results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
8. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

9. We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026, 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 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 SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of

V.N. PUROHIT & CO.

Chartered Accountants

all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

10. The Standalone Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

For V.N. PUROHIT & CO.

Chartered Accountants

Firm Regn. No. 304040E

Om

Prakash

Pareek

O. P. Pareek

Partner

Membership No. 014238

UDIN: 26014238LTCBUIV9977

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Om Prakash Pareek
Date: 2026.05.30
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Date: 30th May 2026

Place: New Delhi

KD GREEN INDUSTRIES LIMITED
(Formerly known as Manbro Industries Limited)
CIN: L24319AS1992PLC029724

Regd. & Corporate Office: 6th Floor, Sri Kamakhya Tower, Christan Basti, G S Road, Guwahati -781005

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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH 31, 2026

(₹ in Million, except per share data)

PARTICULARS	Quarter Ended		Year Ended
	Mar 31, 2026 (Refer Note 3)	Dec 31, 2025 (Unaudited)	Mar 31, 2026 (Audited)
I Income			
Revenue from Operations	228.32	456.34	633.44
Other Income	1.38	1.55	13.62
Total Revenue (I)	229.71	457.89	647.06
II EXPENSES			
Cost of Material Consumed	176.79	358.36	481.23
Purchase of Stock-in-trade	5.08	-	5.08
Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(4.44)	10.53	2.59
Employee Benefits Expenses	6.97	9.19	16.78
Finance Costs	0.79	3.82	2.99
Depreciation and Amortisation Expenses	3.60	7.76	10.65
Other Expenses	7.69	48.27	46.35
Total Expenses (II)	196.48	437.93	565.67
III Profit Before Exceptional Items and Tax (I-II)	33.23	19.96	81.38
IV Exceptional Items	-	-	-
V Profit/(Loss) Before Tax (III-IV)	33.23	19.96	81.38
VI Tax Expense			
(1) Current Tax	13.14	8.10	31.53
(2) Deffered Tax	(0.32)	0.31	(0.73)
(2) Earlier year tax	0.01	-	0.01
VII Profit/(Loss) for the period from continuing operations (V-VI)	20.40	11.55	50.57
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	(0.32)	0.03	1.24
XII Profit/(loss) After Tax (VII+ X+ XI)	20.08	11.57	51.81
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)	20.08	11.57	51.81
XVI Net Profit attributable to:			
a) Owners of the Company	10.17	5.16	29.85
b) Non-Controlling Interest	9.91	6.41	21.95
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	10.17	5.16	29.85
b) Non-Controlling Interest	9.91	6.41	21.95
XIV Paid up equity share capital (Face value Re. 1 per share) (P.Y. Rs. 10 per share)	58.01	58.01	58.01
XV Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	364.77	364.77	364.77
XVI Earnings per equity share (not annualised) (in Rs.)			
(1) Basic	0.18	0.09	0.51
(2) Diluted	0.10	0.05	0.29

Notes:

- The above consolidated financial results for the quarter ended on 31st March 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30th May, 2026.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian 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.
- The figures for the quarter ended on 31st March, 2026 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December, 2025 which were subject to limited review.
- As the consolidated financial statements are prepared for the first year, comparative figures will not appear.
- The Consolidated financial results include the financial result of the following entites: -
 - Shivam Pipe Industries (Partnership Firm), India - 51% (Subsidiary within the meaning of Ind AS 112)
 - KD Infrastructures Private Limited - 99.84% (Subsidiary within the meaning of Ind AS 112)
 - Green AAC Block and Mortar Private Limited - 50.04% (Subsidiary within the meaning of Ind AS 112)
 - KD Ecosystem (Partnership Firm), India - 26% (Associate within the meaning of Ind AS 28)

KD GREEN INDUSTRIES LIMITED
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Email ID: unimodeoverseaslimited@gmail.com, Website: www.unimodeoverseas.in

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED MARCH 31, 2026

(₹ in Million, except per share data)

- 6) 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.
- 7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- 8) 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 31st March 2026: -

Objective of the Issue	Amount received till March 31, 2026	Amount Utilised till March 31, 2026	Amount Unutilised	Remarks, if any
1. To meet funding requirements for business expansion;	415.19	415.19	-	The Company has acquired interest in the business of subsidiaries viz., M/s Shivam Pipe Industries, M/s Green AAC Block and Mortar Private Limited and M/s KD Infrastructures Private Limited and Associate viz., M/s KD Ecosystems as a part of its business expansion plan
2. To meet working capital requirements to strengthen financial position; and				
3. General corporate purposes.				
Total	415.19	415.19	-	

- 9) In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the statutory auditors have carried out the limited review on the above results for the Quarter ended 31st March 26. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- 10) These Results are also updated on the company's website URL: <https://www.unimodeoverseas.in>

For KD GREEN INDUSTRIES LIMITED
Formerly known as Manbro Industries Limited

DILIP KUMAR GOENKA Digitally signed by
DILIP KUMAR GOENKA
Date: 2026.05.30
19:24:09 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 30-05-2026

AUDITED CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Million)

Particulars	As At March 31, 2026 (Audited)
ASSETS	
(1) Non-Current Assets	
Property, Plant and Equipment	184.05
Intangible Assets	-
Capital Work In progress	192.22
Intangible Assets Under Development	-
Goodwill	18.65
Financial Assets	-
- Investments	76.24
- Loan	-
- Other Financial Assets	1.87
Deferred Tax Assets (Net)	0.74
Other Non-Current Assets	4.35
Total Non-Current Assets	478.11
(2) Current Assets	
Inventories	340.03
Financial Assets	
- Trade Receivables	140.86
- Cash and Cash Equivalents	49.85
- Loans	9.10
Other Current Assets	77.60
Current tax assets (net)	
Total Current Assets	617.45
Total Assets	1,095.55
EQUITY AND LIABILITIES	
(1) Equity	
Equity Share Capital	58.01
Other Equity	419.07
Non Controlling Interest	242.08
Total Equity	719.16
(2) Non-Current Liabilities	
Financial Liabilities	
- Borrowings	216.99
- Lease Liabilities	-
- Other Financial Liabilities	-
Provisions	1.00
Deferred Tax Liabilities (Net)	4.03
Other Non-Current Liabilities	-
Total Non-Current Liabilities	222.02
(3) Current Liabilities	
Financial Liabilities	
- Borrowings	-
- Lease Liabilities	0.32
- 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	35.81
Other Current Liabilities	112.75
Provisions	0.12
Current tax liabilities (net)	5.37
Total Current Liabilities	154.37
Total Equity and Liabilities	1,095.55

For KD GREEN INDUSTRIES LIMITED
Formerly known as Manbro Industries Limited

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GOENKA
Date: 2026.05.30
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Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date: 30-05-2026

KD GREEN INDUSTRIES LIMITED
(Formerly known as Manbro Industries Limited)
CIN: L47211DL1992PLC048444

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

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER / YEAR ENDED MARCH 31, 2026

(₹ in Million)

Particulars	Year Ended March 31, 2026 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit Before Tax as per statement of Profit & Loss	81.38
Adjusted for:	
Depreciation and amortisation expense	10.65
Profit on sale of Investments	(13.37)
Finance cost	2.99
Operating profit before working capital changes	81.66
Adjusted for:	
Increase/(Decrease) in Trade Payables	(0.76)
Increase/(Decrease) in Other Current Liabilities	78.07
(Increase)/Decrease in Inventories	(70.94)
(Increase)/Decrease in Trade Receivables	8.71
(Increase)/Decrease in Loans	(5.44)
(Increase)/Decrease in Other Current Assets	(32.65)
Cash generated from operations	58.65
Taxes paid (Net)	26.16
Net Cash from Operating Activities	32.49
B CASH FLOW FROM INVESTING ACTIVITIES	
Expenditure on Property, Plant and Equipment and Intangible Assets	(13.76)
Proceeds from disposal of Investments	435.57
Investment in Subsidiaries, Associates and Joint Ventures	(279.84)
Net Cash used in Investing Activities	141.96
C CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Borrowings	(123.38)
Finance cost	(2.99)
Net Cash from Financing Activities	(126.38)
Net Increase/(Decrease) in Cash and Cash Equivalents	48.07
Cash and Cash Equivalents at the beginning of the year	1.78
Cash and Cash Equivalents at the end of the year	49.85

Notes:

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

For KD GREEN INDUSTRIES LIMITED
Formerly known as Manbro Industries Limited

DILIP KUMAR GOENKA
Digitally signed by
DILIP KUMAR GOENKA
Date: 2026.05.30
19:24:39 +05'30'

Dilip Kumar Goenka
Managing Director
DIN: 02057814

Place: Guwahati
Date:

INDEPENDENT AUDITOR'S REPORT

To Board of Directors

KD Green Industries Limited

(formerly known as Manbro Industries Limited)
6th Floor, Sri Kamakhya Tower, Christian Basti,
G S Road, Guwahati, Assam- 781005
CIN: L24319DL1992PLC048444

Report on audit of Consolidated Financial Results Opinion and Conclusion

1. We have (a) audited the accompanying Consolidated Financial Results for the year ended March 31, 2026 (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Consolidated Financial Results for the Quarter and Year Ended March 31, 2026" of **KD Green Industries Limited** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "Group") and associate being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditor on separate financial statement of the entities included in the group referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) Includes financial results of the Indian subsidiaries viz. M/s KD Infrastructures Private Limited, M/s Green AAC Mortar Private Limited and M/s Shivam Pipe Industries (Partnership firm); and Indian associate viz. M/s KD Ecosystem (Partnership firm); and;
- (ii) is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (iii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

b) Conclusion on Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has 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.

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Basis for Opinion on the Consolidated Financial Results for the quarter ended March 31, 2026

2. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

3. This statement, which includes Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved for the issuance. The Consolidated Financial Results for the year ended March 31, 2026 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and the year ended March 31, 2026 that give a true and fair view of the net profit/(loss) and consolidated other comprehensive income and other financial information of the group in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the Regulation 33 of the listing regulations. The respective Board of Directors of the companies in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of Consolidated Financial Results by the Board of Directors of the Parent, as aforesaid.
4. In preparing the Consolidated Financial Results, the respective Board of Directors of the Companies included in the group and associate are responsible for assessing the ability of the respective entities to continue as 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.
5. The respective Board of Directors of the Companies included in the group and associate are responsible for overseeing the financial reporting process of the group.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

c) Audit of the Consolidated Financial Results for the year ended March 31, 2026

6. Our objectives are to obtain reasonable assurance about whether the Consolidated 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to

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influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

7. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in 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 operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 Consolidated Financial Results including the disclosures and whether the standalone Consolidated Financial Results represent the underlying transactions and events in the manner that achieves fair presentation.
 - Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
 - Obtain sufficient and appropriate evidence regarding Annual Standalone Financial Results of the entities within the group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit of the financial information of audits carried out by them. We remain solely responsible for our audit opinion.
8. We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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

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wherever applicable, related safeguards.

b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

9. We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026, 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

10. The Consolidated Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
11. We have not audited the financial statements of three subsidiaries included in the consolidated financial results of the group whose financial statements reflects total asset of Rs. 665.22 million as at 31st March 2026, total revenue of Rs. 629.70 million and net cash inflow of Rs. 46.34 million during the year ended on that date, as considered in the Annual Consolidated Financial Results. The financial statements of the component have been audited by the component auditor whose report has been furnished to us, and our opinion and conclusion so far it relates to the amount and disclosure included in respect of these components, is based solely on the report of such component auditor. Our opinion is not modified in respect of this matter.
12. We have not audited the financial statements of one associate included in the consolidated financial results, whose financial information reflects total share in net asset of Rs. 1.24 million as at March 31, 2026, total net profit after tax of Rs. 1.24 million, other comprehensive income of Rs. Nil and net cash flows of Rs. Nil for the year ended on that date, as considered in the Annual Consolidated Financial Results. The financial statements of the component have been audited by the component auditor whose report has been furnished to us, and our opinion and conclusion on the statement, so far it relates to the amount and disclosure included in respect of this associate, is based solely on the report of such component auditor. Our opinion is not modified in respect of this matter.

FOR V. N. PUROHIT & CO.

Chartered Accountants

Firm Regn. No. 304040E

Om Prakash
Pareek

Digitally signed by
Om Prakash Pareek
Date: 2026.05.30
19:17:53 +05'30'

O. P. Pareek

Partner

Membership No. 014238

UDIN: 26014238OWBPVJ5035

Date: 30th May, 2026

Place: New Delhi

KD Green Industries Limited
(Formerly known as Manbro Industries Limited)

To
The General Manager (Listing)
Department of Corporate Services
BSE Limited
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Scrip Code: 512595, ISIN: INE348N01042, Symbol: MANBRO

**Sub: Submission of Declaration in respect of Audited Report with Unmodified Opinion
for the Quarter and Financial Year ended 31st March, 2026**

Dear Sir/Ma'am,

In terms of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that Statutory Auditors of the Company, M/s V. N. Purohit & Co., Chartered Accountants (Firm Registration No.: 304040E) have issued an Audit Report with an **unmodified opinion** on Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026.

Request you to take the same on your records.

Thanking you,

Yours faithfully,
For KD Green Industries Limited
(Formerly known as Manbro Industries Limited)

DILIP KUMAR
GOENKA
GOENKA

Digitally signed by DILIP KUMAR
GOENKA
Date: 2026.05.30 19:20:16
+05'30'

Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

Date: 30th May, 2026
Place: Guwahati

KD Green Industries Limited
(Formerly known as Manbro Industries Limited)

Regd. Office: 6th Floor, Sri Kamakhya Tower, Christian Basti, G S Road, Guwahati- 781005, Assam
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