



# UNIVERSAL PRIME ALUMINIUM LIMITED

(FORMERLY : UNIVERSAL CANS AND CONTAINERS LTD.)

Office : CENTURY BHAVAN, 771, Dr. ANNIE BESANT ROAD, WORLI, MUMBAI - 400 030.  
Phone : 022 - 24307437 / 24304198 ★ Fax : 022 - 2437 0434  
E mail : upalbby@gmail.com  
CIN NO. : L28129MH1971PLC015207

13<sup>th</sup> August, 2019

To  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai - 400 001

Security Code: 504673

Dear Sir/Madam,

Subject: Proceedings of Board Meeting of Universal Prime Aluminium Limited held on 13<sup>th</sup> August, 2019:

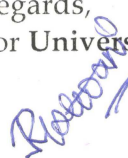
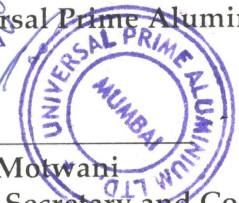
With reference to the subject captioned above, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of the Company at their meeting held on Monday, 13<sup>th</sup> August, 2019 which commenced at 12:30 p.m. and concluded at 1:30 p.m., have amongst other matters considered and approved the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2019.

A copy of the aforesaid results as approved by the Board along with Limited Review Report is enclosed herewith for your records.

You are requested to kindly take the note of the same and oblige.

Thanking You,

Regards,  
For Universal Prime Aluminium Limited

  
  
Priyanka Motwani  
Company Secretary and Compliance Officer

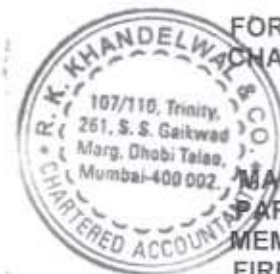
Enclosed as above



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

**To the Board of Directors of Universal Prime Aluminium Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **M/s. Universal Prime Aluminium Limited** ("the Company") for the quarter ended 30 June 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The 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 ("the Act"), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as "the SEBI Circular"), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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.
4. Based on our review conducted as 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 Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 R. K. KHANDELWAL & CO.**  
**CHARTERED ACCOUNTANTS**

**MANISH KUMAR GARG**  
**PARTNER**  
**MEMBERSHIP NO.117966**  
**FIRM REG. NO. 105054W**



# UNIVERSAL PRIME ALUMINIUM LIMITED

(FORMERLY : UNIVERSAL CANS AND CONTAINERS LTD.)

Office : CENTURY BHAVAN, 771, Dr ANNIE BESANT ROAD, WORLI, MUMBAI - 400 030.  
 Phone : 022 - 24307437 / 24304198 ★ Fax : 022 - 2437 0434  
 E mail : upalbby@gmail.com  
 CIN NO. : L28129MH1971PLC015207

## Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June 2019

Particulars	Quarter Ended			(Rs. in Lacs)
	30-06-2019	31-03-2019	30-06-2018	Year Ended
	(Unaudited)	(Audited)	(Unaudited)	31-03-2019
				(Audited)
<b>1</b>	<b>Income</b>			
	(a) Revenue from operations	0.00	0.00	0.00
	(b) Other Income	103.02	14.00	33.58
	<b>Total income</b>	<b>103.02</b>	<b>14.00</b>	<b>33.58</b>
<b>2</b>	<b>Expenses</b>			
	(a) Cost of materials consumed	0.00	0.00	0.00
	(b) Purchases of Stock-in-trade	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.14	0.00
	(d) Finance costs	0.00	0.00	0.00
	(e) Employee benefits expense	2.28	2.19	2.15
	(f) Depreciation and amortisation expense	1.30	1.29	1.22
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) '(Other exp. includes Rs. 5.04 lacs incurred on Prof. fee & Rs. 2.27 lacs on Repairs to building)	17.32	21.68	10.17
	<b>Total expenses</b>	<b>20.90</b>	<b>25.30</b>	<b>13.54</b>
<b>3</b>	<b>Profit / (Loss) before Exceptional Items</b>	<b>82.12</b>	<b>(11.30)</b>	<b>20.04</b>
<b>4</b>	<b>Exceptional Items</b>			
	Prior period income	0.00	0.00	0.00
<b>5</b>	<b>Total Profit / (Loss) before Tax</b>	<b>82.12</b>	<b>(11.30)</b>	<b>20.04</b>
<b>6</b>	<b>Tax expense</b>			
	a. Current Tax	13.60	(1.80)	1.28
	b. Deferred Tax	0.00	0.00	0.00
	<b>Total tax expenses</b>	<b>13.60</b>	<b>(1.80)</b>	<b>1.28</b>
<b>7</b>	<b>Total Profit/(Loss) for period</b>	<b>68.52</b>	<b>(9.50)</b>	<b>18.76</b>
<b>8</b>	<b>Other Comprehensive Income (net of taxes)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Total comprehensive Income for the period</b>	<b>68.52</b>	<b>(9.50)</b>	<b>18.76</b>
<b>10</b>	<b>Details of Equity share capital</b>			
	a. Paid-up equity share capital (Rs.)	79674430	79674430	79674430
	b. Face value of equity share capital (Rs. 10/- each)			
<b>11</b>	<b>Other Equity</b>			(150.86)
<b>12</b>	<b>Earnings per share (not annualised):</b>			
	a. Basic earnings (loss) per share from continuing operations	0.86	(0.12)	0.24
	b. Diluted earnings (loss) per share from continuing operations	0.86	(0.12)	0.24





# UNIVERSAL PRIME ALUMINIUM LIMITED

(FORMERLY : UNIVERSAL CANS AND CONTAINERS LTD.)

Office : CENTURY BHAVAN, 771, Dr ANNIE BESANT ROAD, WORLI, MUMBAI - 400 030.  
Phone : 022 - 24307437 / 24304198 ★ Fax : 022 - 2437 0434  
E mail : upalbby@gmail.com  
CIN NO. : L28129MH1971PLC015207

## Notes :

1. The Company has adopted Indian Accounting Standards (Ind AS) with effect from 1st April, 2017 and the Quarterly Unaudited standalone financial results for the quarter ended 30th June, 2019 have been prepared in accordance with the recognition and measurement principles laid down in IND AS - 34 interim financial reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereof.
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th August 2019. The statutory auditors have expressed an Limited Review of the Quarterly Un-Audited Financial Results of the Company. These financial statements are prepared in accordance with the Indian Accounting Standard (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. Previous period figures have been regrouped / rearranged wherever considered necessary.
4. As per the requirements of AS-17 issued as per Companies (Accounting Standards) Rules, 2006, no disclosure is required as the company is operating in single business segment.
5. The Quarterly Un-audited financial results of the Company for the quarter ended June 30, 2019 are available on the Company's website i.e www.universalprime.in and also available on BSE website ie. www. bseindia.com.

For and on behalf of the Board of Directors of  
Universal Prime Aluminium Limited

B.L. Bagaria  
CFO

Place : Mumbai  
Dated: 13th August, 2019

