



UNIVERSAL PRIME ALUMINIUM LIMITED

CIN : L28129MH1971PLC015207

15, MAHARANA PRATAP SARANI (FORMERLY : INDIA EXCHANGE PLACE)
3RD FLOOR, KOLKATA - 700 001, INDIA, PHONE : 2230 0292, 2230 5824

E-mail : kumarmetal35@gmail.com

14th September, 2020

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 14th September, 2020:


With reference to the captioned subject, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their meeting held on 14th September, 2020, inter alia, have considered & approved Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended 30th June, 2020.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly signed aforesaid Financial Results and Limited Review Reports of the Statutory Auditor are enclosed herewith.

The Board meeting commenced at 10.30a.m and concluded at 11.20 a.m.

Thanking you,

Regards,
For Universal Prime Aluminium Limited



Nawal Kishor Bagri
Director

**R.K.KHANDELWAL & CO.
CHARTERED ACCOUNTANTS**

**107/110,Trinity,
S.S.Gaikwad Marg,
(A.P.Market), Dhobi Talao,
Mumbai – 400 002
Telephone: 22077101/02**

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the 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 Unaudited Standalone Financial Results of **M/s. Universal Prime Aluminium Limited** (the "Company") for the quarter ended June 30, 2020 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 Standards on Auditing 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place : Mumbai
Dated : 14/09/2020**

**FOR R.K. KHANDELWAL & CO.
CHARTERED ACCOUNTANTS**

MANISH KUMAR
GARG

Digitally signed by MANISH
KUMAR GARG
Date: 2020.09.14 11:37:54 +05'30'

MANISH KUMAR GARG

PARTNER

MEMBERSHIP NO. 117966

FIRM REG NO. 105054W

UDIN : 20117966AAAABR5489



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 2020

(Rs. in Lacs)

Particulars	Quarter Ended			Year Ended
	30-06-2020 (Unaudited)	31-03-2020 (Audited)	30-06-2019 (Unaudited)	31-03-2020 (Audited)
1 Income				
(a) Revenue from operations	0.00	0.00	0.00	0.00
(b) Other Income	12.21	(21.90)	103.02	131.30
Total income	12.21	(21.90)	103.02	131.30
2 Expenses				
(a) Cost of materials consumed	0.00	0.00	0.00	0.00
(b) Purchases of Stock-in-trade	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
(d) Finance costs	0.00	1.07	0.00	1.07
(e) Employee benefits expense	3.53	3.77	2.28	12.20
(f) Depreciation and amortisation expense	1.17	1.33	1.30	5.26
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) {Other exp. includes Rs. 2.35 lacs incurred on Prof. fee }	11.03	29.44	17.32	128.69
Total expenses	15.73	35.61	20.90	147.22
3 Profit / (Loss) before Exceptional Items	(3.52)	(57.51)	82.12	(15.92)
4 Exceptional Items				
Prior period income	0.00	0.00	0.00	0.00
5 Total Profit / (Loss) before Tax	(3.52)	(57.51)	82.12	(15.92)
6 Tax expense				
a. Current Tax	0.00	(2.62)	13.60	6.47
b. Deferred Tax	0.00	0.00	0.00	0.00
Total tax expenses	0.00	(2.62)	13.60	6.47
7 Total Profit/(Loss) for period	(3.52)	(54.89)	68.52	(22.39)
8 Other Comprehensive Income (net of taxes)	0.00	0.00	0.00	0.00
9 Total comprehensive Income for the period	(3.52)	(54.89)	68.52	(22.39)
10 Details of Equity share capital				
a. Paid-up equity share capital (Rs.)	79674430	79674430	79674430	79674430
b. Face value of equity share capital (Rs. 10/- each)				
11 Other Equity				(173.25)
12 Earnings per share (not annualised):				
a. Basic earnings (loss) per share from continuing operations	(0.04)	(0.69)	0.86	(0.28)
b. Diluted earnings (loss) per share from continuing operations	(0.04)	(0.69)	0.86	(0.28)



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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, 2020 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 14th September 2020. 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, 2020 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

GOKUL CHAND DAMANI
Digitally signed by
GOKUL CHAND DAMANI
Date: 2020.09.14 11:23:05
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G. C. Damani
Chairman & Whole time Director
DIN No. : 00191101

Place : Mumbai
Dated: 14th September, 2020