



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

14thFebruary, 2020

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

Security Code: 504673

Dear Sir/Madam,

Subject: Outcome of Board Meeting of Universal Prime Aluminium Limited held on 14thFebruary, 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 14thFebruary, 2020, inter alia, have considered & approved Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended 31st December, 2019.

The Board meeting commenced at 10.30 a.m. and concluded at 11.40 a.m.

This is for your information and needful.

Thanking you,

Regards,
For Universal Prime Aluminium Limited

Nawal Kishor Bagri
Director



Independent Auditor's Review Report on the Quarterly and year to date 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 M/s. 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 December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, 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 there-under 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 there-under 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.

FOR R K KHANDELWAL & CO.
CHARTERED ACCOUNTANTS

Manish Garg

(MANISH KUMAR GARG)
PARTNER
MEMBERSHIP NO. : 117966
FIRM REG NO. : 105054W



Place : Mumbai
Dated : 14/02/2020

UDIN - 20117966AAAAAL9827



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Statement of Standalone Un-audited Financial Results for the Quarter and Nine months ended 31st December, 2019

(Rs. In Lakhs)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months	Nine Months	Year Ended
	31-12-2019	30-09-2019	31-12-2018	ended on	ended on	31-03-2019
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1 Income						
(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Income	33.48	16.70	25.73	153.20	66.44	80.44
Total income	33.48	16.70	25.73	153.20	66.44	80.44
2 Expenses						
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchases of Stock-in-trade	0.00	0.00	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	0.00	0.14
(d) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(e) Employee benefits expense	3.43	2.72	2.27	8.43	6.83	9.02
(f) Depreciation and amortisation expense	1.32	1.31	1.30	3.93	3.76	5.05
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) '(Other exp. includes Rs. 26.24 lacs incurred on Delisting process & Rs. 13.82 lacs on Postage Exp.)	39.46	42.47	14.38	99.25	38.11	59.79
Total expenses	44.21	46.50	17.95	111.61	48.70	74.00
3 Profit / (Loss) before Exceptional Items	(10.73)	(29.80)	7.78	41.59	17.74	6.44
4 Exceptional Items						
Prior period income	0.00	0.00	0.00	0.00	0.00	0.00
5 Total Profit / (Loss) before Tax	(10.73)	(29.80)	7.78	41.59	17.74	6.44
6 Tax expense						
a. Current Tax	(6.29)	1.78	4.13	9.09	6.50	4.70
b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total tax expenses	(6.29)	1.78	4.13	9.09	6.50	4.70
7 Total Profit/(Loss) for period	(4.44)	(31.58)	3.65	32.50	11.24	1.74
8 Other Comprehensive Income (net of taxes)	0.00	0.00	0.00	0.00	0.00	0.00
9 Total comprehensive Income for the period	(4.44)	(31.58)	3.65	32.50	11.24	1.74
10 Details of Equity share capital						
a. Paid-up equity share capital (Rs.)	79674430	79674430	79674430	79674430	79674430	79674430
b. Face value of equity share capital (Rs. 10/- each)						
11 Other Equity						(150.86)
12 Earnings per share (not annualised):						
a. Basic earnings (loss) per share from continuing operations	(0.05)	(0.40)	0.04	0.41	0.14	0.02
b. Diluted earnings (loss) per share from continuing operations	(0.05)	(0.40)	0.04	0.41	0.14	0.02





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Notes :

- 1 The Company has adopted Indian Accounting Standards (Ind AS) with effect from 1st April, 2017 and the un-audited standalone financial results for the quarter and Nine months ended 31st December, 2019 and 31st December, 2018 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 February 2020. The statutory auditors have expressed an Limited Review of the unaudited standalone 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 unaudited Standalone financial results of the Company for the quarter and Nine months ended 31st December, 2019 are available on the Company's website i.e www.universalprime.in and also available on BSE website ie. www. bseindia.com.
- 6 The figures for the quarter ended 31st December 2019 are the balancing figures between the unaudited figures in respect of the year to date figures for 31-12-2019 and the figures for year to date for 30-09-2019.

Place : Mumbai
Dated: 14th February, 2020

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

B.L. Bagaria
CFO

