



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 : upalbbby@gmail.com
CIN NO. : L28129MH1971PLC015207

30.05.2019

To,
Corporate Relationship Department
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Security Code No. 504673

Dear Sir / Madam,

Sub: Proceedings of the Board Meeting of Universal Prime Aluminium Limited held on 30.05.2019.

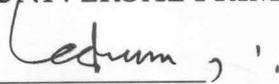
With reference to the subject captioned above, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of the Company at their meeting held on Thursday, 30th May, 2019 which commenced at 4.20 p.m. and concluded at 5.00 p.m., have amongst other matters considered and approved the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2019.

A copy of the aforesaid results as approved by the Board along with the Auditors' Report and Statement of Asset and Liability is enclosed herewith for your record.

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

Thanking You,

Regards,
For **UNIVERSAL PRIME ALUMINIUM LIMITED**



G. C. Damani

Director

Encl: As above.



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Audited Standalone Financial Results for the Quarter and Year Ended 31st March 2019

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-03-2019 (Audited) (Refer note 4)	31-12-2018 (Unaudited)	31-03-2018 (Audited) (Refer note 4)	31-03-2019 (Audited)	31-03-2018 (Audited)
1 Income					
(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00
(b) Other Income	14.00	25.73	10.94	80.44	113.72
Total income	14.00	25.73	10.94	80.44	113.72
2 Expenses					
(a) Cost of materials consumed	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
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.14	0.00	0.00	0.14	0.00
(d) Finance costs	0.00	0.00	0.00	0.00	0.00
(e) Employee benefits expense	2.19	2.27	2.01	9.02	8.30
(f) Depreciation and amortisation expense	1.29	1.30	1.21	5.05	4.69
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) '(Other exp. includes Rs. 11.71 lacs incurred on Postage exp.)	21.68	14.38	24.03	59.79	67.90
Total expenses	25.30	17.95	27.25	74.00	80.89
3 Profit / (Loss) before Exceptional Items	(11.30)	7.78	(16.31)	6.44	32.83
4 Exceptional Items					
Prior period income	0.00	0.00	10.71	0.00	10.71
5 Total Profit / (Loss) before Tax	(11.30)	7.78	(5.60)	6.44	43.54
6 Tax expense					
a. Current Tax	(1.80)	4.13	0.54	4.70	0.54
b. Deferred Tax	0.00	0.00	0.00	0.00	0.00
Total tax expenses	(1.80)	4.13	0.54	4.70	0.54
7 Total Profit/(Loss) for period	(9.50)	3.65	(6.14)	1.74	43.00
8 Other Comprehensive Income (net of taxes)	0.00	0.00	0.00	0.00	0.00
9 Total comprehensive income for the period	(9.50)	3.65	(6.14)	1.74	43.00
10 Details of Equity share capital					
a. Paid-up equity share capital (Rs.)	79674430	79674430	79674430	79674430	79674430
b. Face value of equity share capital (Rs. 10/- each)					
11 Other Equity				(150.86)	(152.60)
12 Earnings per share (not annualised):					
a. Basic earnings (loss) per share from continuing operations	(0.12)	0.04	(0.08)	0.02	0.54
b. Diluted earnings (loss) per share from continuing operations	(0.12)	0.04	(0.08)	0.02	0.54





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Notes :

- 1 The Company has adopted Indian Accounting Standards (Ind AS) with effect from 1st April, 2017 and the Audited standalone financial results for the quarter and year ended 31st March, 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 30th May, 2019.
- 3 Previous period figures have been regrouped / rearranged wherever considered necessary.
- 4 The figures for the quarter ended 31st March, 2019 and 31st March, 2018 represent the balancing figures between the audited figures in respect of the full financial year and those unaudited published till the third quarter of the respective financial years.
- 5 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.
- 6 The Audited Standalone financial results of the Company for the year ended 31st March, 2019 are available on the Company's website i.e. www.universalprime.in and also available on BSE website i.e. www.bseindia.com.

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

Gokul Chand Damant

Gokul Chand Damant
Director

Din No. 00191101

Basant Kumar Daga

Basant Kumar Daga
Director

Din No. 00922769

Place : Mumbai
Dated: 30th May, 2019





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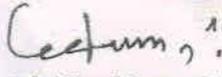
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Standalone Statement of Assets & Liabilities as at 31st March, 2019

(In Rupees)

Particulars	Year ended 31st March, 2019 (Audited)	Year ended 31st March, 2018 (Audited)
I. ASSETS		
(1) Non-current Assets		
(a) Property, plant and equipment	3,419,152	3,657,393
(b) Capital work - in - progress	0	0
(c) Other Intangible Assets	33,931	49,321
(d) Intangible Assets under development	0	0
(e) Financial Assets		
(i) Investments	12,278,641	21,935,456
(ii) Loans	0	0
(iii) Trade Receivables	0	0
(iv) Other Financial Assets	79,085	80,085
(f) Deferred tax assets (Net)	0	0
(g) Other Non-Current Assets	0	0
Total Non-Current assets	15,810,809	25,722,255
(2) Current assets		
(a) Inventories	0	13,568
(b) Financial Assets		
(i) Investments	16,046,608	6,799,530
(ii) Trade receivables	0	0
(iii) Cash & Cash equivalents	487,233	1,438,455
(iv) Bank Balance other than Cash & Cash Equivalents	6,878,167	5,757,172
(v) Loans	29,392,901	27,127,662
(vi) Other Financial Assets	35,651	14,050
(c) Current tax assets (Net)	0	0
(d) Other current assets	1,264,169	2,074,553
Total Current assets	54,104,729	43,224,990
TOTAL ASSETS	69,915,538	68,947,245
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	79,674,430	79,674,430
(b) Other Equity	(15,085,709)	(15,259,692)
Total Equity	64,588,721	64,414,738
(2) Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0	0
(ii) Trade Payables	0	0
A) Total outstanding dues of micro enterprises and small enterprises;	0	0
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	0	0
(iii) Other financial liabilities	0	0
(b) Provisions	1,288,579	1,157,837
(c) Deferred tax liabilities (Net)	0	0
(d) Other non-current liabilities	0	0
Total Non-Current Liabilities	1,288,579	1,157,837
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0	0
(ii) Trade Payables	0	0
A) Total outstanding dues of micro enterprises and small enterprises;	0	0
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	130,455	401,872
(iii) Other financial liabilities	0	0
(b) Provisions	70,000	64,000
(c) Other Current liabilities	3,837,783	2,908,798
(d) Current tax liabilities (Net)	0	0
Total Current Liabilities	4,038,238	3,374,670
TOTAL EQUITY AND LIABILITIES	69,915,538	68,947,245
For and on behalf of the Board of Directors of Universal Prime Aluminium Limited		
 Gokul Chand Damant Director Din No. 00191101		
 Basant Kumar Daga Director Din No. 00922769		
		
		
Place: Mumbai		
Date: 30th May, 2019		



Independent Auditor's Report on Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Universal Prime Aluminium Limited

1. We have audited the Standalone Financial Results of M/s. Universal Prime Aluminium Limited (the Company) for the year ended 31 March, 2019, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 4 to the standalone financial results which states that the figures for the quarter ended 31 March 2019 as reported in these standalone financial results, are the balancing figures between audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These standalone financial results are based on the standalone financial statement for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July, 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2019 and our review of standalone financial results for the nine months period ended 31 December 2018.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the Management. We believe that our audit provides a reasonable basis for our opinion.



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3. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:

(i). are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July, 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016 in this regards, and

(ii). give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2019.

For R. K. KHANDELWAL & CO.
Chartered Accountants

(MANISH KUMAR GARG)

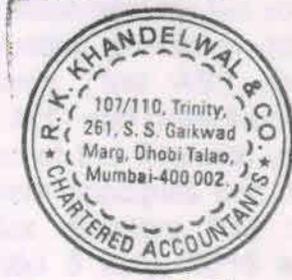
Partner

M. No. 117966

FR. No. 105054W

Place: Mumbai

Date: 30.05.2019





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Date: 30.05.2019

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

Scrip code: 504673

Dear Sir/ Madam,

Sub.: Declaration pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with provisions to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (LODR) Amendment Regulations, 2016 and via circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Auditor's Reports of the Company have been issued with unmodified opinion on Audited Financial Results for the financial year ended March 31, 2019 by M/s. R. K. Khandelwal & Co., Chartered Accountants (Firm Registration No. 105054W), Statutory Auditors of the Company.

Please take the same on record.

Regards,
For Universal Prime Aluminium Limited

G. C. Damani
Director