



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 2018

(Rs. in Lacs)

Particulars	Quarter Ended			Year Ended	
	30-06-2018 (Unaudited)	31-03-2018 (Audited)	30-06-2017 (Unaudited)	31-03-2018 (Audited)	31-03-2017 (Audited)
1 Income					
(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00
(b) Other Income	33.58	10.94	(7.59)	113.72	113.42
Total income	33.58	10.94	(7.59)	113.72	113.42
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	0.00	0.00	0.00	0.00	0.00
(d) Finance costs	0.00	0.00	0.00	0.00	0.00
(e) Employee benefits expense	2.15	2.01	1.97	8.30	8.16
(f) Depreciation and amortisation expense	1.22	1.21	1.14	4.69	4.69
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.17	24.03	11.98	67.90	56.02
Total expenses	13.54	27.25	15.09	80.89	68.87
3 Profit / (Loss) before Extraordinary Items and tax	20.04	(16.31)	(22.68)	32.83	44.55
4 Extraordinary Items (net of tax expense)					
Prior period income	0.00	10.71	0.00	10.71	0.00
5 Profit / (Loss) before Tax	20.04	(5.60)	(22.68)	43.54	44.55
6 Tax expense	1.28	0.54	0.00	0.54	0.00
7 Net Profit / (Loss) after Tax	18.76	(6.14)	(22.68)	43.00	44.55
8 Other Comprehensive Income					
(a) Items that will not be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00	0.00
(b) Items that will be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00
9 Total Comprehensive Income (Net of Tax)	18.76	(6.14)	(22.68)	43.00	44.55
10 Paid-up equity share capital (Rs.) (Face Value Rs. 10/- each)	79674430	79674430	79674430	79674430	79674430
11 Earnings per share (of Rs.10/= each) (not annualised):					
(a) Basic	0.24	(0.08)	(0.28)	0.54	0.56
(b) Diluted	0.24	(0.08)	(0.28)	0.54	0.56





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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, 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 13th August 2018. 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 and reclassified wherever necessary to confirm current period's classification.
- 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, 2018 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

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P.K.Mohta
Director

DIN No. 00191299

Place : Mumbai
Dated: 13th August, 2018





INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To, The Board of Directors of
Universal Prime Aluminium Limited.

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, 2018 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 13th August, 2018, 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 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.



FOR R. K. KHANDELWAL & CO.
CHARTERED ACCOUNTANTS

M. K. Garg
MANISH KUMAR GARG
PARTNER
MEMBERSHIP NO. 117966
FIRM REG. NO. 105054W

Place : Mumbai
Dated : 13th August, 2018