



# 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

19<sup>th</sup> November, 2018

To,  
Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
1<sup>st</sup> Floor, Dalal Street,  
Mumbai - 400 001

Security Code: 504673

Dear Sir / Madam,

Sub: Proceedings of the Adjourned Board Meeting of Universal Prime Aluminium Limited held on 19<sup>th</sup> November, 2018:

With reference to the subject captioned above, and in accordance with the proceedings of the board meeting held on November 14, 2018 as uploaded 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 adjourned meeting held on Monday, 19<sup>th</sup> November, 2018 which commenced at 4:00 p.m. and concluded at 4:20 p.m., have considered and approved the Unaudited Financial Results of the Company along with Statement of Assets and Liabilities and Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2018.

You are requested to kindly take on record the same and oblige.

Thanking You,

Regards,  
For Universal Prime Aluminium Limited

B. L. Bagaria  
Compliance Officer





**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 September 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 19<sup>th</sup> November, 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**

*Manish Kumar Garg*

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



Place : Mumbai  
Dated : 19<sup>th</sup> November, 2018





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## Statement of Standalone Unaudited Financial Results for the Quarter and half Year ended 30th September, 2018

	Particulars						(Rs. In Lakhs)
		Quarter Ended 30-09-2018	Quarter Ended 30-06-2018	Quarter Ended 30-09-2017	Half Year Ended 30-09-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	7.13	33.58	58.42	40.71	50.83	113.72
	<b>Total income</b>	7.13	33.58	58.42	40.71	50.83	113.72
2	<b>Expenses</b>						
	(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	0.00
	(d) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Employee benefits expense	2.41	2.15	2.19	4.56	4.16	8.30
	(f) Depreciation and amortisation expense	1.24	1.22	1.15	2.46	2.29	4.69
	(g) Other expenses	13.56	10.17	19.80	23.73	31.78	67.90
	<b>Total expenses</b>	17.21	13.54	23.14	30.75	38.23	80.89
3	<b>Profit / (Loss) before Exceptional Items</b>	(10.08)	20.04	35.28	9.96	12.60	32.83
4	<b>Exceptional Items</b>						
	Prior period income	0.00	0.00	0.00	0.00	0.00	10.71
5	<b>Total Profit / (Loss) before Tax</b>	(10.08)	20.04	35.28	9.96	12.60	43.54
6	<b>Tax expense</b>						
	a. Current Tax	1.09	1.28	0.00	2.37	0.00	0.54
	b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total tax expenses</b>	1.09	1.28	0.00	2.37	0.00	0.54
7	<b>Total Profit/(Loss) for period</b>	(11.17)	18.76	35.28	7.59	12.60	43.00
8	<b>Other Comprehensive Income (net of taxes)</b>	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Total comprehensive Income for the period</b>	(11.17)	18.76	35.28	7.59	12.60	43.00
10	<b>Details of Equity share capital</b>						
	a. Paid-up equity share capital (Rs.)	79674430	79674430	79674430	79674430	79674430	79674430
	b. Face value of equity share capital (Rs. 10/- each)						
11	<b>Other Equity</b>						(152.60)
12	<b>Earnings per share (not annualised):</b>						
	a. Basic earnings (loss) per share from continuing operations	(0.14)	0.24	0.44	0.10	0.16	0.54
	b. Diluted earnings (loss) per share from continuing operations	(0.14)	0.24	0.44	0.10	0.16	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 financial results for the quarter and half year ending 30th September, 2018 and 30th September, 2017 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 19th November 2018.
3. The Statutory Auditors have carried Limited Review of the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2018.
4. Previous period figures have been regrouped / rearranged wherever considered necessary.
5. The figures relating to previous quarter and half year ended has been inserted according to the Companies (Accounting Standards) Rules, 2006.
6. 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.
7. The unaudited Standalone financial results of the Company for the quarter and half year ended 30th September, 2018 are available on the Company's website i.e www.universalprime.in and also available on BSE website ie. www. bseindia.com.
8. The figures for the quarter ended 30th September 2018 are the balancing figures between the unaudited figures in respect of the year to date figures for 30-09-2018 and the figures for quarter ended on 30-06-2018.

Place : Mumbai

Dated: 19th November, 2018

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

P.K.Mohta  
Director  
DIN No. 00191299







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Statement of Standalone Unaudited Assets & Liabilities for the half year ended 30th September, 2018

(In Rupees)		
Particulars	Half year ended 30th September, 2018 (Unaudited)	Year ended 31st March, 2018 (Audited)
<b>I. ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, plant and equipment	3,471,483	3,657,393
(b) Capital work - in - progress	0	0
(c) Other Intangible Assets	41,626	49,321
(d) Intangible Assets under development	0	0
<b>(e) Financial Assets</b>		
(i) Investments	21,944,388	21,935,456
(ii) Loans	0	0
(iii) Trade Receivables	0	0
(iv) Other Financial Assets	80,085	80,085
(f) Deferred tax assets (Net)	0	0
(g) Other Non-Current Assets	100,000	0
<b>Total Non-Current assets</b>	<b>25,637,582</b>	<b>25,722,255</b>
<b>(2) Current assets</b>		
(a) Inventories	13,568	13,568
<b>(b) Financial Assets</b>		
(i) Investments	6,803,026	6,799,530
(ii) Trade receivables	0	0
(iii) Cash & Cash equivalents	585,176	1,438,455
(iv) Bank Balance other than Cash & Cash Equivalents	6,819,524	5,757,172
(v) Loans	27,127,662	27,127,662
(vi) Other Financial Assets	1,204,536	14,050
(c) Current tax assets (Net)	0	0
(d) Other current assets	1,279,699	2,074,553
<b>Total Current assets</b>	<b>43,833,191</b>	<b>43,224,990</b>
<b>TOTAL ASSETS</b>	<b>69,470,773</b>	<b>68,947,245</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share capital	79,674,430	79,674,430
(b) Other Equity	(14,500,972)	(15,259,692)
<b>Total Equity</b>	<b>65,173,458</b>	<b>64,414,738</b>
<b>(2) Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(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	1,223,208	1,157,837
(c) Deferred tax liabilities (Net)	0	0
(d) Other non-current liabilities	0	0
<b>Total Non-Current Liabilities</b>	<b>1,223,208</b>	<b>1,157,837</b>
<b>(2) Current Liabilities</b>		
(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	214,268	401,872
(b) Provisions	58,226	64,000
(c) Other Current liabilities	2,801,613	2,908,798
(d) Current tax liabilities (Net)	0	0
<b>Total Current Liabilities</b>	<b>3,074,107</b>	<b>3,374,670</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>69,470,773</b>	<b>68,947,245</b>

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



Place: Mumbai  
Date: 19th November, 2018



P.K. Mohta  
Director  
DIN No. 00191299

Factory : C-21, M.I.D.C. IND. EST. TALOJA, DIST. - RAIGAD (MAHARASHTRA)