



# 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

13<sup>th</sup> November, 2019

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

Security Code: 504673

Dear Sir/Madam,

Subject: Financial Results for the quarter/six months ended on September 30, 2019:

With reference to the subject captioned above, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have enclosed herewith for the quarter/six months ended on September 30, 2019:

- (1) Unaudited standalone financial results.
- 2) Limited Review Report on standalone financial results.

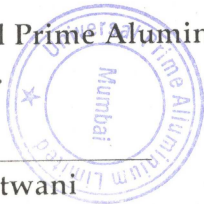
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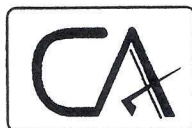
Thanking you,

Regards,  
For Universal Prime Aluminium Limited

*Priyanka Motwani*

Priyanka Motwani  
Company Secretary and Compliance Officer

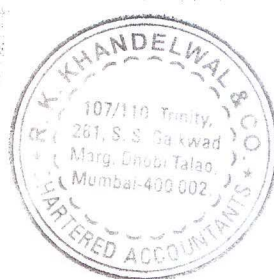




**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Universal Prime Aluminium Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **M/s. Universal Prime Aluminium Limited** ("the Company") for the quarter ended 30 September, 2019 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2019', the statement of assets and liabilities as on that date and the statement of cash flow for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"). The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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 Kumar Garg*

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

Place : Mumbai  
Dated : 13<sup>th</sup> November, 2019

UDIN: 19117966AAAACPC033



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## Statement of Standalone Unaudited Financial Results for the Quarter and half Year ended 30th September, 2019

							(Rs. In Lakhs)
	Particulars	Quarter Ended 30-09-2019	Quarter Ended 30-06-2019	Quarter Ended 30-09-2018	Half Year Ended 30-09-2019	Half Year Ended 30-09-2018	Year Ended 31-03-2019
		(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	16.70	103.02	7.13	119.72	40.71	80.44
	<b>Total income</b>	16.70	103.02	7.13	119.72	40.71	80.44
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	0.14
	(d) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Employee benefits expense	2.72	2.28	2.41	5.00	4.56	9.02
	(f) Depreciation and amortisation expense	1.31	1.30	1.24	2.61	2.46	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. 14.86 lacs incurred on Prof. fee & Rs. 13.72 lacs on Postage Exp.)	42.47	17.32	13.56	59.79	23.73	59.79
	<b>Total expenses</b>	46.50	20.90	17.21	67.40	30.75	74.00
3	<b>Profit / (Loss) before Exceptional Items</b>	(29.80)	82.12	(10.08)	52.32	9.96	6.44
4	<b>Exceptional Items</b>						
	Prior period income	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Total Profit / (Loss) before Tax</b>	(29.80)	82.12	(10.08)	52.32	9.96	6.44
6	<b>Tax expense</b>						
	a. Current Tax	1.78	13.60	1.09	15.38	2.37	4.70
	b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total tax expenses</b>	1.78	13.60	1.09	15.38	2.37	4.70
7	<b>Total Profit/(Loss) for period</b>	(31.58)	68.52	(11.17)	36.94	7.59	1.74
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>	(31.58)	68.52	(11.17)	36.94	7.59	1.74
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>						(150.86)
12	<b>Earnings per share (not annualised):</b>						
	a. Basic earnings (loss) per share from continuing operations	(0.40)	0.86	(0.14)	0.46	0.10	0.02
	b. Diluted earnings (loss) per share from continuing operations	(0.40)	0.86	(0.14)	0.46	0.10	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 unaudited standalone financial results for the quarter and half year ending 30th September, 2019 and 30th September, 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 November 2019. 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 half year ended 30th September, 2019 are available on the Company's website i.e. [www.universalprime.in](http://www.universalprime.in) and also available on BSE website i.e. [www.bseindia.com](http://www.bseindia.com).
- 6 The figures for the quarter ended 30th September 2019 are the balancing figures between the unaudited figures in respect of the year to date figures for 30-09-2019 and the figures for quarter ended on 30-06-2019.

Place : Mumbai

Dated: 13th November, 2019

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

B.L. Bagaria  
CFO





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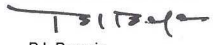
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## Statement of Standalone Unaudited Assets & Liabilities for the half year ended 30th September, 2019

(In Rupees)		
Particulars	Half year ended 30th September, 2019 (Unaudited)	Year ended 31st March, 2019 (Audited)
<b>I. ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, plant and equipment	3,194,002	3,419,152
(b) Capital work - in - progress	0	0
(c) Other Intangible Assets	26,236	33,931
(d) Intangible Assets under development	0	0
(e) Financial Assets		
(i) Investments	1,001	12,278,641
(ii) Loans	0	0
(iii) Trade Receivables	0	0
(iv) Other Financial Assets	79,085	79,085
(f) Deferred tax assets (Net)	0	0
(g) Other Non-Current Assets	0	0
<b>Total Non-Current assets</b>	<b>3,300,324</b>	<b>15,810,809</b>
<b>(2) Current assets</b>		
(a) Inventories	0	0
(b) Financial Assets		
(i) Investments	58,031,699	16,046,608
(ii) Trade receivables	0	0
(iii) Cash & Cash equivalents	1,327,979	487,233
(iv) Bank Balance other than Cash & Cash Equivalents	7,206,030	6,878,167
(v) Loans	72,840	29,392,901
(vi) Other Financial Assets	56,827	35,651
(c) Current tax assets (Net)	0	0
(d) Other current assets	2,066,513	1,264,169
<b>Total Current assets</b>	<b>68,761,888</b>	<b>54,104,729</b>
<b>TOTAL ASSETS</b>	<b>72,062,212</b>	<b>69,915,538</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share capital	79,674,430	79,674,430
(b) Other Equity	(11,392,070)	(15,085,709)
<b>Total Equity</b>	<b>68,282,360</b>	<b>64,588,721</b>
<b>(2) Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0	0
(ii) Trade Payables		
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	1,334,349	1,288,579
(c) Deferred tax liabilities (Net)	0	0
(d) Other non-current liabilities	0	0
<b>Total Non-Current Liabilities</b>	<b>1,334,349</b>	<b>1,288,579</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0	0
(ii) Trade Payables		
A) Total outstanding dues of micro enterprises and small enterprises;	44,550	23,960
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	115,780	106,495
(iii) Other financial liabilities	0	0
(b) Provisions	1,574,000	70,000
(c) Other Current liabilities	711,173	3,837,783
(d) Current tax liabilities (Net)	0	0
<b>Total Current Liabilities</b>	<b>2,445,503</b>	<b>4,038,238</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>72,062,212</b>	<b>69,915,538</b>
For and on behalf of the Board of Directors of Universal Prime Aluminium Limited		
		
B.L. Bagaria CFO		
Place: Mumbai Date: 13th November, 2019		





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## Standalone Cash Flow Statement

	Half Year ended 30.09.2019 Rs.	Half Year ended 30.09.2018 Rs.
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Tax:		
From Continuing Operations	5,231,639	995,644
From Discontinued Operation	-	-
	5,231,639	995,644
<b>Adjustment for :</b>		
Depreciation and Amortization	261,323	246,301
Net gain on sale / fair valuation of investments through profit and loss	885,894	(13,272)
Interest Income	(2,689,067)	(1,566,385)
Dividend Income	-	(16,691)
Short Term Gain on sale of securities	(24,252)	(9)
Long Term Capital Gain	(8,132,689)	-
Operating Profit before Working Capital change	(9,698,791)	(1,350,056)
<b>Changes in working Capital:</b>	(4,467,153)	(354,412)
(Increase)/ Decrease in Trade and other Receivables (Net)	(823,520)	(495,632)
Increase/ (Decrease) in Trade and other Payables (Net)	(1,546,965)	(235,192)
Cash generation from Operation before Tax	(6,837,638)	(1,085,236)
Payment of Income Tax (Net)	1,538,000	236,924
<b>Net Cash Generated/ (Used) - Operating Activities</b>	<b>(8,375,638)</b>	<b>(1,322,160)</b>
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Payments to acquire Property, Plant and Equipment and Intangible Assets	(28,478)	(52,696)
Fixed Deposits with Banks	(327,863)	(1,062,352)
(Purchase)/ Sale of Other Investments (Net)	(30,593,344)	844
Movement in Loans	29,320,061	-
Interest Received	2,689,067	1,566,385
Dividend Received	-	16,691
Short Term Gain on sale of securities	24,252	9
Long Term Capital Gain	8,132,689	-
<b>Net Cash Generated/ (Used) - Investing Activities</b>	<b>9,216,384</b>	<b>468,881</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long-term Borrowings	-	-
Dividend Paid (including Dividend Distribution Tax)	-	-
<b>Net Cash Generated/ (Used) - Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>840,746</b>	<b>(853,279)</b>
Add : Opening Cash and Cash Equivalents	487,233	1,438,455
<b>Closing Cash and Cash Equivalents</b>	<b>1,327,979</b>	<b>585,176</b>

Place : Mumbai

Dated: 13th November, 2019

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

B.L. Bagaria  
CFO

