



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

14th February, 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 Ltd.held on February 14, 2019:

With reference to the subject captioned above, and in compliance with Regulation 33 and Regulation 30 read with Para A Part A of Schedule III 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, February 14, 2019 which commenced at 3.00 PM and concluded at 3.30, have amongst other matters considered and approved the Un-audited Financial Results of the Company for the quarter and nine months ended on December 31, 2018.

A copy of the aforesaid financial results as approved by the Board along with the Limited Review Report is enclosed herewith for your record.

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

Thanking You,

Regards,
For UNIVERSAL PRIME ALUMINIUM LTD.

B.L. BAGARIA
COMPLIANCE OFFICER

Encl: As above



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 December 31, 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 14th February, 2019, 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
PARTNER
MEMBERSHIP NO.117966
FIRM REG. NO. 105054W



Place : Mumbai
Dated : 14th February, 2019



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Statement of Standalone Un-audited Financial Results for the Quarter and Nine months ended 31st December, 2018

(Rs. in Lakhs)

	Particulars	Quarter Ended 31-12-2018	Quarter Ended 30-09-2018	Quarter Ended 31-12-2017	Nine Months ended on 31-12-2018	Nine Months ended on 31-12-2017	Year Ended 31-03-2018
		(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	25.73	7.13	51.95	66.44	102.78	113.72
	Total Income	25.73	7.13	51.95	66.44	102.78	113.72
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	0.00
	(d) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Employee benefits expense	2.27	2.41	2.13	6.83	6.29	8.30
	(f) Depreciation and amortisation expense	1.30	1.24	1.19	3.76	3.48	4.69
	(g) Other expenses	14.38	13.56	12.09	38.11	43.87	67.90
	Total expenses	17.95	17.21	15.41	48.70	53.64	80.89
3	Profit / (Loss) before Exceptional Items	7.78	(10.08)	36.54	17.74	49.14	32.83
4	Exceptional Items						
	Prior period income	0.00	0.00	0.00	0.00	0.00	10.71
5	Total Profit / (Loss) before Tax	7.78	(10.08)	36.54	17.74	49.14	43.54
6	Tax expense						
	a. Current Tax	4.13	1.09	0.00	6.50	0.00	0.54
	b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total tax expenses	4.13	1.09	0.00	6.50	0.00	0.54
7	Total Profit/(Loss) for period	3.65	(11.17)	36.54	11.24	49.14	43.00
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	3.65	(11.17)	36.54	11.24	49.14	43.00
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						(152.60)
12	Earnings per share (not annualised):						
	a. Basic earnings (loss) per share from continuing operations	0.04	(0.14)	0.46	0.14	0.62	0.54
	b. Diluted earnings (loss) per share from continuing operations	0.04	(0.14)	0.46	0.14	0.62	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 un-audited standalone financial results for the quarter and Nine months ended 31st December, 2018 and 31st December, 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 14th February 2019.
- 3 The Statutory Auditors have carried Limited Review of the Un-Audited Financial Results of the Company for the quarter and Nine months ended 31st December, 2018.
- 4 Previous period figures have been regrouped / rearranged wherever considered necessary.
- 5 The figures relating to previous quarter and Nine months 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 Nine months ended 31st December, 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 31st December 2018 are the balancing figures between the unaudited figures in respect of the year to date figures for 31-12-2018 and the unaudited figures for year to date for 30-09-2018.

Place : Mumbai
Dated: 14th February, 2019

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

P.K.Mohta
Director
DIN No. 00191299

