



# UNIVERSAL PRIME ALUMINIUM LIMITED

Office : CENTURY BHAVAN, 771, Dr. ANNIE BESANT ROAD, WORLI, MUMBAI - 400 030.

Phone : 022 - 24307437 / 24304198 ★ E-mail : upalbby@gmail.com

CIN NO. : L28129MH1971PLC015207

February13, 2021

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

Security Code: 504673

Dear Sir/Madam,

Subject: Outcome of the Board Meeting of Universal Prime Aluminium Limited held on 13.02.2021

With reference to the captioned subject, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their meeting held on 13<sup>th</sup> February 2021, at 15 India Exchange Place, Kolkata 700001, inter alia have considered & approved Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended 31<sup>st</sup> December, 2020.

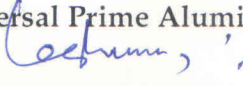
Further, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 duly signed aforesaid Financial Results and Limited Review Reports of the Statutory Auditor are enclosed herewith.

The same have been taken on record by the Board of Directors of the Company today at their meeting which commenced at 10.30 AM and concluded at 11.15 AM.

This is for your information and records.

Thanking you

For Universal Prime Aluminium Limited

  
Gokul Chand Damani  
Whole-time Director

**R.K.KHANDELWAL & CO.  
CHARTERED ACCOUNTANTS**

**107/110,Trinity,  
S.S.Gaikwad Marg,  
(A.P.Market), Dhobi Talao,  
Mumbai – 400 002  
Telephone: 22077101/02**

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

**To the Board of Directors of M/s. Universal Prime Aluminium Limited**

1. 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, 2020 and year to date from April 01, 2020 to December 31, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 the Listing Regulations, 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

Digitally signed by  
MANISH KUMAR GARG  
Date: 2021.02.13  
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**(MANISH KUMAR GARG)**

**PARTNER**

**MEMBERSHIP NO. : 117966**

**FIRM REG NO. : 105054W**

**UDIN : 21117966AAAAAR3869**

**Place : Mumbai  
Dated : 13/02/2021**

**UNIVERSAL PRIME ALUMINIUM LIMITED**

Registered Office: Century Bhavan, 771, Dr. Annie Besant Road, Worli, Mumbai- 400 030

CIN NO. L28129MH1971PLC015207

**Statement of Standalone Un-audited Financial Results for the Quarter and Nine months ended 31st December, 2020**

(Rs. In Lakhs)

	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months	Nine Months	Year Ended
		31-12-2020	30-09-2020	31-12-2019	ended on	ended on	31-03-2020
		(Un-audited)	(Un-audited)	(Un-audited)	31-12-2020	31-12-2019	(Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	21.32	16.42	33.48	49.95	153.20	131.30
	<b>Total income</b>	<b>21.32</b>	<b>16.42</b>	<b>33.48</b>	<b>49.95</b>	<b>153.20</b>	<b>131.30</b>
<b>2</b>	<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	1.07
	(e) Employee benefits expense	3.45	4.13	3.43	11.11	8.43	12.20
	(f) Depreciation and amortisation expense	1.14	1.17	1.32	3.48	3.93	5.26
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) (Other exp. includes Rs. 7.45 lacs incurred on Legal & Prof. Fees)	18.38	17.01	39.46	46.42	99.25	128.69
	<b>Total expenses</b>	<b>22.97</b>	<b>22.31</b>	<b>44.21</b>	<b>61.01</b>	<b>111.61</b>	<b>147.22</b>
<b>3</b>	<b>Profit / (Loss) before Exceptional Items</b>	<b>(1.65)</b>	<b>(5.89)</b>	<b>(10.73)</b>	<b>(11.06)</b>	<b>41.59</b>	<b>(15.92)</b>
<b>4</b>	<b>Exceptional Items</b>						
	Prior period income	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Total Profit / (Loss) before Tax</b>	<b>(1.65)</b>	<b>(5.89)</b>	<b>(10.73)</b>	<b>(11.06)</b>	<b>41.59</b>	<b>(15.92)</b>
<b>6</b>	<b>Tax expense</b>						
	a. Current Tax	0.00	0.00	(6.29)	0.00	9.09	6.47
	b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>(6.29)</b>	<b>0.00</b>	<b>9.09</b>	<b>6.47</b>
<b>7</b>	<b>Total Profit/(Loss) for period</b>	<b>(1.65)</b>	<b>(5.89)</b>	<b>(4.44)</b>	<b>(11.06)</b>	<b>32.50</b>	<b>(22.39)</b>
<b>8</b>	<b>Other Comprehensive Income (net of taxes)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Total comprehensive income for the period</b>	<b>(1.65)</b>	<b>(5.89)</b>	<b>(4.44)</b>	<b>(11.06)</b>	<b>32.50</b>	<b>(22.39)</b>
<b>10</b>	<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)						
<b>11</b>	<b>Other Equity</b>						(173.25)
<b>12</b>	<b>Earnings per share (not annualised):</b>						
	a. Basic earnings (loss) per share from continuing operations	(0.02)	(0.08)	(0.05)	(0.14)	0.41	(0.28)
	b. Diluted earnings (loss) per share from continuing operations	(0.02)	(0.08)	(0.05)	(0.14)	0.41	(0.28)

**Notes :**

- 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, 2020 and 31st December, 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.
- 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 February 2021. 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.
- Previous period figures have been regrouped / rearranged wherever considered necessary.
- 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.
- The unaudited Standalone financial results of the Company for the quarter and Nine months ended 31st December, 2020 are available on the Company's website i.e www.universalprime.in and also available on BSE website i.e www.bseindia.com.
- The figures for the quarter ended 31st December 2020 are the balancing figures between the unaudited figures in respect of the year to date figures for 31-12-2020 and the figures for year to date for 30-09-2020.

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

  
 G. C. Damani

Chairman &amp; Whole time Director

DIN No. : 00191101

Place : Mumbai

Dated: 13th February, 2021