



UNIVERSAL PRIME ALUMINIUM LIMITED

(FORMERLY : UNIVERSAL CANS AND CONTAINERS LTD.)

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FORM B

Format of covering letter of the annual audit report to be filed with the Stock Exchange

1	Name of the company	Universal Prime Aluminium Limited
2	Annual financial statements for the year ended	31 st March 2013
3	Type of Audit qualification	<ol style="list-style-type: none">1. The Company had discontinued manufacture of aluminum collapsible tubes but the Accounts have been prepared on 'going concern' basis.2. Qualified subject to inability to express an opinion with regards to extent of realisability of non-moving inventory;3. Disclosure requirement under Micro Small & Medium Enterprises Development Act not complied with;4. Unpaid application money not transferred to Investor Education and Protection fund.5. Employee benefits have not been calculated on Actual Valuation Basis as per AS15.
4	Frequency of qualification	The qualifications are appearing since few years.
	Draw attention to relevant notes in the annual financial statements and management response to the qualification in the directors report:	<ol style="list-style-type: none">a. For point No. 1 please refer Note no.20.1 of the Annual Report.b. For point No. 2, please refer Note no. 12 of the Annual Report.c. For point No. 3, please refer Note no. 6 of the Annual Report.d. For point No. 4, please refer Note no. 20.5 of the Annual Report.

