

UROPLASTY INC
Form NT 10-K
June 14, 2013
United States
Securities and Exchange Commission
Washington, D.C. 20549

FORM 12b-25

Notification of Late Filing

(Amendment No. 0)*

OMB Number	SEC File Number	CUSIP Number
3235-0058	41-1719250	917277 20 4

<input checked="" type="checkbox"/> Form 10-K	<input type="checkbox"/> Form 20-F	<input type="checkbox"/> Form 11-K	<input type="checkbox"/> Form 10-Q	<input type="checkbox"/> Form 10-D	<input type="checkbox"/> Form N-SAR
<input type="checkbox"/> Form N-CSR					

For Period Ended: March 31, 2013

(Check one):

- ☐ Transition Report on Form 10-K
- ☐ Transition Report on Form 20-F
- ☐ Transition Report on Form 11-K
- ☐ Transition Report on Form 10-Q
- ☐ Transition Report on Form N-SAR

For the Transition Period
Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

Part I - Registrant Information

UROPLASTY INC
Full Name of Registrant

Former Name if Applicable
5420 Felt Road
Address of Principal Executive Office (*Street and Number*)
Minnetonka, MN 55343
City, State and Zip Code

Part II - Rules 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed.(Check box if appropriate.)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense.

The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day

- (b) following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

Part III - Narrative

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

In connection with a review of employee expense reimbursements conducted after the end of its fiscal year (March 31, 2013), the Registrant uncovered limited issues of internal control related to the employee expense reimbursement approval processes. The Registrant preliminarily concluded that these issues were unlikely to materially affect its financial statements. However, as a result of this review, the Registrant later uncovered issues in internal control related to the recognition of orders and the payment of sales commissions at the end of fiscal quarters. The Registrant concluded that further review was advisable. The review is being conducted at the direction of the Audit Committee of the Board of Directors of the Registrant, with the assistance of independent advisors.

Based upon facts available, the Registrant does not currently believe that a material revision of its financial results is likely. However, the review of internal control issues has not been completed and the Registrant is unable at this time to fully assess the potential impact on its financial statements. Because it is unable to fully assess the impact on its financial statements, the Registrant is unable to timely file its Annual Report on Form 10-K.

Part IV - Other Information

1. Name and telephone number of person to contact in regard to this notification

Robert C. Kill	952	426-6140
(Name)	(Area Code)	(Telephone Number)

2. Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed?

Yes ☐ No ☒

If answer is no, identify report(s).

3. Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No ☒

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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Uroplasty Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized

Date: 06-14-2013 By /s/ Robert C. Kill Title: Interim Chief Executive Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

Attention

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).