

(Formerly known as Cupid Trades and Finance Limited) CIN L11010MH1985PLC036665

Registered office: Block No.2, Parekh Nagar, Nr. BMC Hospital, S V Road, Kandivali west, Mumbai 400067 Corporate office: Stride Hospitals Building 4th Floor MIG 15-218 KPHB Main Road Kukatpally Hyderabad 500072 Email Id: infosec@cupidtrades.com Website: www.cupidtrades.com M: 8008555251

To,

Date: 18.07.2024

Department of Corporate Services, BSE Limited P J Towers, Dalal Street, Mumbai 400 001

SCRIP CODE: 512361 ISIN: INE108G01010

Dear Sir,

Subject: Standalone Unaudited Financial Results for the quarter ended June 30, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, we enclose a copy of the statement containing Standalone Unaudited Financial Results of the Company for the quarter June 30, 2024, which was approved at the meeting of the Board of Directors held today i.e. 18.07.2024. The Board meeting commenced at 10:40 PM and concluded at 11:59 PM.

Thanking You,

Yours Faithfully,

For Cupid Breweries and Distilleries Limited (Formerly Known as Cupid Trades and Finance Limited)

Sri Venkata Rajeswara Rao Samavedam Director (DIN:10347786)



Cupid Breweries and Distilleries Limited

(Formerly known as Cupid Trades and Finance Limited)

Regd. Off. : Block No 2, Parekh Nagar, Opposite Satabdi Hospital, Kandivali (W), Mumbai-400092. Corporate Office : Stride Hospitals Building 4 floor, MIG 15-218 KPHB Mainroad kukatpally, Kukatpally, Hyderabad, Tirumalagiri, Telangana, India, 500072

Email ID: infosec@cupidtrades.com, website: www.cupidtrades.com, Mobile No:8008555251 CIN:L11010MH1985PLC036665

	Statement of Unaudited Standalone Financial Re				(Rs. In lac
SI no.	Particulars	Quarter Ended			Year Ende
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	INCOME		()	(onducated)	(Addited)
i	Revenue From Operation				-
	Total Revenue from operation				5.
ii	Other Income	10.33	90.91	2.08	5.
	Total Income from Operations (Net)(i+ii)	10.33	90.91		0.
2	EXPENSES	10.55	90.91	2.08	5.
(a)	Cost of material consumed	8.61			
(b)	Changes in inventories of finished goods, work-in-progress,	0.01	-	-	
	and stock-in-trade		-	-	
(c)	Employee benefit expense		0.61	7.00	
(d)	Finance Costs	-	0.51	7.60	12.2
(e)	Depreciation and amortization expense		0.05	0.07	0.1
(f)	Other expenses(Any item exceeding 10%		0.05	0.05	0.0
	of the total expenses relating to continuing	21.12	77 70	6.10	
	operations to be shown separately)	21.12	77.72	5.12	17.9
	Total Expenses	29.73	78.28	12.84	20
3	Profit / (Loss) from operations before exceptional items	23.73	/0.20	12.84	30.4
	Tax (1-2)	(19.40)	12.63	(10.76)	(24.0
4	Exceptional Items				
5	Profit / (Loss) before Tax (3 ± 4)	(19.40)	12.63	(10.76)	(24.6
6	Tax Expense	(13.40)	12.05	(10.70)	1.
	Curent Tax for Earlier year	-	(0.23)	-	1.
	Deffered Tax		- (0.25)	-	
7	Net Profit / (Loss) after Tax (5 - 6)	(19.40)	12.40	(10.76)	(23.2
8	Other Comprehensive Income (net of tax)	-		(2000)	(
9	Total Comprehensive Income for the period (7 ± 8)	(19.40)	12.40	-10.76	-23.2
10	Detail of paid up equity share capital	96.00	96.00	96.00	96.
i	Paid-up equity share capital (Face Value of Rs. 10/- each)	96.00	96.00	96.00	96.0
11	Other Equity				70.
12	Earnings Per Share (of Rs. 10/- each) (not annualised):	-2.02	1.29	-1.12	-2.4
	(a) Basic	-2.02	1.29	-1.12	-2.4
	(b) Diluted		/		

Notes:

 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 18th July, 2024.

- 2 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The aforesaid Financial Result are beeing disseminated on the website of the Company.

5 The Company has adopted Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 20 13 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1st April, 2019

- 6 Company has incorporated Cupid breweries and Distilleries LLC FE at Bukhara City of Uzbekistan and further planning to set-up the unit.
- 7 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board FOR CUPID BREWERIES AND DISTILLERIES LIMITED (Formerly known as Cupid Trades and Finance Limited)

Mr. Erramilli Prasad Venkatachalam Chairman cum Managing Director DIN: 08171117



Place: Mumbai Date: 18th July 2024 H. RAJEN & CO. CHARTERED ACCOUNTANTS



101, RBI Shanti Colony, Dahanukarwadi, Sameer Chandaverkar Road, Opp. Shirke Niketan, Kandivali (W), Mumbai - 400 067. • Mob.:9769912413

Limited Review report to

TO THE BOARD OF DIRECTORS OF CUPID BREWERIES AND DISTILLERIES LIMITED (FORMARLY KNOWN AS CUPID TRADE AND FINACES LIMITED)

We have reviewed the accompanying statement of unaudited financial results of CUPID BREWERIES AND DISTILLERIES LIMITED (FORMARLY KNOWN AS CUPID TRADE AND FINANCE LIMITED) for the period ended JUNE 2024. This 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.

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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 H. RAJEN & CO Chartered Accountants Firm Registration No.: 108351W

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Rajendra Desai Partner Membership No. 011307 UDIN no.:**2401**1307BKE02B9025

Place: Mumbai Date: 18th July, 2024

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