



Date: 13-02-2025

To,
Department of Corporate Services
BSE Limited
P J Towers, Dalal Street,
Mumbai 400001

Scrip code: 512361

Subject: Integrated filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to the provisions of the SEBI Circular_SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular no. 20250102-4 dated January 02, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Please take the above on record and acknowledge.

Thanking You

Your sincerely,
For Cupid Breweries and Distilleries Limited
(Formerly known as Cupid Trades and Finance Limited)

Sri Venkata Rajeswara Rao Samavedam
Director
(DIN: 10347786)

Encl: a/a

Cupid Breweries and Distilleries Limited

(formerly known as Cupid Trades and Finance Limited)

Registered office:

Gr. Floor, Block No. 2, Parekh Ngr., Nr.
BMC Hospital, S. V. Road, Kandivali
(W), Mumbai - 400067

Corporate office:

Stride Hospitals Building, 4th Floor,
MIG 15-218, KPHB, Mainroad Kukatpally, Hyderabad,
Tirumalagiri - 500072, Telangana, India.

Marketing office:

First Floor, Haudin Road, off
Halasur Road, Bangalore -
560042, India.

☎ : 8097894999

✉ : infosec@cupidalcobev.com

🌐 : www.cupidalcobev.com

(CIN: L11010MH1985PLC036665)



Cupid Breweries and Distilleries Limited
(Formerly known as Cupid Trades and Finance Limited)

Regd. Off. : Ground floor, Block No 2, Parekh Nagar, Opposite Satabdi Hospital, Kandivali (W), Mumbai-400067.

Corporate Office : Stride Hospitals Building 4 floor, MIG 15-218 KPHB Mainroad kukatpally, Kukatpally, Hyderabad, Tirumalagiri, Telangana, India, 500072

Email ID: infosec@cupidalcobev.com/infosec@cupidtrades.com, website: www.cupidalcobev.com, Mobile No:8097894999

CIN:L11010MH1985PLC036665

Statement of Unaudited Standalone Financial Results for the quarter and year to date ended December 31,2024

(Rs. In lacs)

Sl no.	Particulars	Quarter Ended			Year to date ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Income from Operations	25.88	9.34	-	45.55		
(b)	Other Income	30.80	-	-	30.80	5.63	96.55
	Total Income	56.68	9.34	-	76.35	5.63	96.55
2	EXPENSES						
(a)	cost of materials consumed	23.22	3.89	-	35.73	-	-
(b)	Changes in inventories of finished goods,work in progress and stock in trade	(4.76)	-	-	(4.76)	-	-
(c)	Employee benefit expense	3.80	3.90	1.86	3.80	12.70	13.21
(d)	Depreciation and amortization expense	-	-	0.05	-	0.15	0.21
(e)	Other expenses	14.21	28.12	6.19	47.25	14.06	85.68
(f)	Finance Costs	-	-	0.13	-	-	6.10
	Total Expenses	36.47	35.91	8.23	82.02	26.91	105.20
3	Profit before tax and exceptional items for the period / year	20.21	(26.57)	(8.23)	(5.67)	(21.28)	(8.65)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	20.21	(26.57)	(8.23)	(5.67)	(21.28)	(8.65)
6	Tax Expense	-	-	-	-	-	0.23
(a)	Current Tax for Earlier year	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-
7	Tax adjustments for earlier years (net of deferred tax)	-	-	-	-	-	-
8	Profit after tax for the period / year	20.21	(26.57)	(8.23)	(5.67)	(21.28)	(8.88)
9	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
10	Total Comprehensive Income for the period /year	20.21	(26.57)	(8.23)	(5.67)	(21.28)	(8.88)
11	Detail of paid up equity share capital	96.00	96.00	96.00	96.00	96.00	96.00
12	Paid-up equity share capital (Face Value of Rs.10/- each)	96.00	96.00	96.00	96.00	96.00	96.00
13	Other Equity	-	-	-	-	-	(216.03)
14	Earnings Per Share (of Rs. 10/- each) (not annualised):						
(a)	Basic	2.11	-2.77	-0.86	-0.59	-2.22	-0.93
(b)	Diluted	2.11	-2.77	-0.86	-0.59	-2.22	-0.93

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 15th January, 2025.
- The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- Company has only one segment and hence no separate segment result has been given.
- The aforesaid Financial Result are being disseminated on the website of the Company.
- The Company has adopted Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1st April, 2019
- 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)

Erramilli
Venkatachalam
Prasad

Mr. Erramilli Prasad Venkatachalam

Chairman cum Managing Director

DIN: 08171117

Place: Mumbai

Date: 15th January, 2025



Limited Review report to

**THE BOARD OF DIRECTORS OF
CUPID BREWERIES AND DISTILLERIES LIMITED
(FORMARLY KNOWN AS CUPID TRADES AND FINACE LIMTED)**

We have reviewed the accompanying statement of unaudited financial results of **CUPID BREWERIES AND DISTILLERIES LIMITED (FORMARLY KNOWN AS CUPID TRADES AND FINACE LIMTED)** for the period ended 31st December, 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 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 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

R. Desai



Rajendra Desai
Partner
Membership No. 011307
UDIN no.: 25011307BMJFLU1687
Place: Mumbai
Date: 15th January 2025



- **Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - Not Applicable**
- **Format for disclosing outstanding default on Loans and Debt securities - Not Applicable**
- **Format for disclosure of Related Party Transactions - Not Applicable for this quarter**
- **Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along-with Annual Audited Financial Results - Not Applicable for this quarter**

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(CIN: L11010MH1985PLC036665)

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