



Date: 14-11-2024

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

Scrip code: 512361

Subject: Outcome of Board Meeting


Dear Sir/Madam,

Pursuant to Reg 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e. November 11, 2024 beginning at 8:50 P.M. and was concluded at 9:10 P.M. to consider and approve, Standalone unaudited financial result for the quarter and half year ended September 30, 2024 along with the Limited Review Report of the Statutory Auditor of the Company.

We request you to take the note same.

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 (CIN : L11010MH1985PLC036665)
(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

(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 and www.cupidtrades.com,
Mobile No:8097894999
CIN:L11010MH1985PLC036665

Statement of Unaudited Standalone Financial Results for the quarter and year to date ended September 30,2024

Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 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 being 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, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1st April, 2019
- 6 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: 14th November, 2024

CUPID BREWERIES AND DISTILLERIES LIMITED
(Formerly Known as CUPID TRADE 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 and www.cupidalcobev.com, Mobile No:8097894999

CIN: L11010MH1985PLC036665

Statement of standalone Assets and Liabilities

(Rs. Lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	0.69	0.16
(b) Capital work-in-progress		
(c) Right of use assets		
(d) Investment property		
(e) Intangible assets		
(f) Financial assets		
(i) Investments	9.00	-
(ii) Trade receivables		
(iii) Security deposit		
(iv) Other financial assets	99.53	99.53
(g) Deferred tax assets (net)		
(h) Long term Loan and advances		
(i) Income tax assets (net)		
(j) Other non-current assets		
Total non-current assets	109.22	99.69
(2) Current assets		
(a) Inventories		
(b) Financial assets		
(i) Current investments.		
(ii) Trade receivables	26.17	-
(iii) Cash and cash equivalents	1.45	1.45
(iv) Bank balances other than cash and cash equivalents	53.87	0.82
(v) Loans		
(vi) Other financial assets		
(c) Other current assets (Net)	76.03	8.09
Total current assets	157.52	10.36
Total assets	266.74	110.05
Equity and liabilities		
(1) Equity		
(a) Equity share capital	96.00	96.00
(b) Other equity	(289.13)	(216.03)
Total equity	(193.13)	(120.03)
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	391.46	216.03
(ii) Lease liabilities		
(b) Long-term provisions		
(c) Deferred tax liabilities (net)		
(d) Other non-current liabilities		
Total non-current liabilities	198.33	96.00

(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease liabilities		
(iii) Trade payables	63.88	11.16
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv) Other financial liabilities		
(b) Provisions		
(c) Other current liabilities	4.53	2.89
(d) Current tax liabilities (Net)		
Total current liabilities	68.41	14.05
Total equity and liabilities	266.74	110.05

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: 14th November, 2024

CUPID BREWERIES AND DISTILLERIES LIMITED (Formerly Known as CUPID TRADE AND FINANCE LIMITED)		
CIN: L11010MH1985PLC036665		
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31ST , 2024 (Rs. In Lakhs)		
	Half year ended	
	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(73.11)	(15.49)
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Provision fur doubtful debts	-	-
Provision for inventory	-	-
Unrealiscd foreign exchange gain	-	-
Finance Cost	-	-
Profit/Loss on sale of property, plant and equipment	-	-
Provision/liabilities no longer required written back/reversed	-	-
Interest expenses	-	-
Depreciation	-	0.10
Operating profit before working capital changes	(73.11)	(15.39)
Movement in Working Capital:		
(Increase) / decrease in Trade receivables	(26.17)	1.37
Increase/(decrease) in other Current Liabilities	1.64	7.10
(Increase)/decrease in financial asset and other assets	(9.00)	-
Increase/(decrease) in liabilities and provision	-	-
Increase/(decrease) in Trade Payable	52.72	6.70
(Increase) / decrease in Other Current Assets	(70.98)	(33.14)
Income Tax Paid for Earlier Year	-	-
Net Cash Flow from Operating Activities(A)	(124.90)	(33.36)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets including capital work in progress	0.53	-
Proceeds from sole of property, plant ond equipment	-	-
Bank deposits (placed)/matured (net)	-	-
Interest received	-	-
Increase/(decrease) in Long Term Loan & Advances	-	33.53
Net Cash Flow from Investing Activities (B)	0.53	33.53
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	176.25	-
Repayment of long term borrowing (net)	1.17	-
Available/ (Repayment) of short term borrowings (net)	-	-
Finance costs paid	-	-
Proceed (Repayment) from short term borrowing	-	-
Net Cash Flow from Financing Activities (C)	177.42	-
Net increase/(decrease) in cash & cash equivalents (A+B+C)	53.05	0.17
Cash and Cash equivalents (Opening Balance)	2.27	0.90
Cash and Cash equivalents (Closing Balance)	55.32	1.07
Note: Previous Year figures have been regrouped/rearranged wherever necessary.		
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: 14th November, 2024		



Limited Review report to

**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 30th September 2024 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 standards¹ and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement 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




Rajendra Desai
Partner
Membership No. 011307
UDIN no.: 24011307BKERCB7654
Place: Mumbai
Date: 14th November, 2024