

CUPID TRADES AND FINANCE LIMITED

L51900MH1985PLC036665

Reg. Office: 122, 2nd Floor, Flox Chambers, 10/21 Tata Road No. 1, Opera House, Mumbai - 400004

E Mail: cupidtraders@yahoo.com

Date: 07.02.2019

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street
Mumbai-400001
Scrip Code: 512361

Dear Sir/Madam,

Sub: Submission of Audited Financial Result for quarter ended 31st December, 2018 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

This is to inform you that the Board of Directors at its meeting held on today i.e. February 07, 2019, inter alia, has approved and taken on record the unaudited financial results (standalone) for the quarter ended 31st December, 2018.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the said Unaudited Financial Results, duly signed along with the Limited Review Report of the Auditors, thereon.

Above Audited financial result for quarter ended 31st December, 2018 is as per IND AS Format accordance with Schedule III format of Companies Act, 2013.

Thanking you.

Yours faithfully,
For, CUPID TRADES AND FINANCE LIMITED

DIRECTOR/AUTHORISED SIGNATORY



CUPID TRADES & FINANCE LTD.

CIN:- L51900MH1985PLC036665

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Statement of Unaudited Financial Results for the Quarter Ended December 31, 2018

(Rs. In lacs)							
Sl no.	Particulars	Quarter Ended 31 Dec'2018	Quarter Ended 30 Sept'2018	Quarter Ended 31 Dec'2017	Nine Mnts Ended 31 Dec'2018	Nine Mnts Ended 31 Dec'2017	Year Ended 31 Mar 2018
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue from Operations	35.00	-	-	35.00	68.01	-
(b)	Other Income	-	-	-	-	-	(2.43)
	Total Income	35.00	-	-	35.00	68.01	(2.43)
2	EXPENSES						
(a)	Cost of material consumed	-	-	-	-	(542.68)	-
(b)	Purchase of stock in trade	35.00	-	-	35.00	613.12	-
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	0.30	0.30	-	1.20	-	-
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and Amortization Expense	-	-	-	-	-	-
(g)	Other expenses	0.10	0.02	0.14	0.17	0.20	1.29
	Total Expenses	35.40	0.32	0.14	36.37	70.64	1.29
3	Profit for the Period before Share of Profit / (Loss) of Associates And Joint Ventures	(0.40)	(0.32)	(0.14)	(1.37)	(2.63)	(3.72)
4	Share of Profit/ (Loss) of Associates & Joint Venture	-	-	-	-	-	-
5	Profit before tax	(0.40)	(0.32)	(0.14)	(1.37)	(2.63)	(3.72)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit after taxes and Share of Profit/ (Loss) of Associates and Joint Ventures but before non-controlling interests	(0.40)	(0.32)	(0.14)	(1.37)	(2.63)	(3.72)
8	Non-controlling interests	-	-	-	-	-	-
9	Net Profit after taxes, non-controlling interests and share of profit / (loss) of Associates and Joint Ventures	(0.40)	(0.32)	(0.14)	(1.37)	(2.63)	(3.72)
10	Other comprehensive income						
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified profit or	-	-	-	-	-	-
B.	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
11	Total comprehensive income (9+10)	(0.40)	(0.32)	(0.14)	(1.37)	(2.63)	(3.72)
14	Paid-up equity share capital (Face Value of Rs. 10/- each)	96.00	96.00	96.00	96.00	96.00	96.00
15	Other Equity						189.18
16.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.04)	(0.03)	(0.01)	(0.14)	(0.27)	(0.39)
	(b) Diluted	(0.04)	(0.03)	(0.01)	(0.14)	(0.27)	(0.39)
16.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.04)	(0.03)	(0.01)	(0.14)	(0.27)	(0.39)
	(b) Diluted	(0.04)	(0.03)	(0.01)	(0.14)	(0.27)	(0.39)

Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 07, 2019. The Statutory Auditors have carried out a limited review of the above financial result.
- 2 Company has only one segment and hence no separate segment result has been given.
- 3 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 4 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Place : Mumbai
Date : 07th February, 2019





RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

Limited Review Report

To
The Board of Directors of
CUPID TRADES & FINANCE LTD.

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of CUPID TRADES & FINANCE LTD. ("the Company"), for the Quarter ended December 31, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rishi Sekhri & Associates
Chartered Accountants
FRNo.: 128216W

(CA Rishi Sekhri)
Partner

MEMBERSHIP No.: 126656



Place: MUMBAI
Date: 07.02.2019