CUPID
TRADES AND FINANCE LIMITED

CINL51900MH1985PLC036665

Registered office address: ShopNo.52,VMall,GayatriNagar, AshaNagar,KandivaliEast,Mumbai-400101
Email Id: infosec@cupidstrade.com Website: www.cupidstrade.com

To
The General Manager,
Corporate Relation Department
Bombay stock Exchange Limited
Phiroze Jejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400001

SCRIP CODE: 512361

Sub: Declaration - Disclosure pursuant to Regulation to 33(3) (d) of Securities And Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Dear Sir /Ma'am,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, we would like to state that the Statutory Auditors ofthe Company, M/s RISHI SEKHRI &ASSOCIATES, Chartered Accountants (Firm Registration No.128216W), have issued the Auditors Report with unmodified opinion on the Audited Financial Results for the financial year ended March 31, 2023 as approved by the Board of Directors at its Meeting held on May 29, 2023.

We request you to take it on your record.

For Cupid Trades and Finance Limited

Mr. Krishna Kant Maurya
Managing Director (DIN:09360287)

CUPID TRADE AND FINANCE LIMITED

Cupid Trades & Finance Ltd

CIN:L51900MH1985PLC036665

Regd office:1 NORTH SH 52, VEENA MALL, SWEET LAND LAYOUT, OFF W E HIGHWAY,NEAR SAIBABA MANDIR,KANDIVALI EAST MUMBAI - 400101

Email :- infosec@cupidstrade.com, website. www.cupidstrade.com

Statement of Standalone Audited Financial Results for the quarter and year ended March 31,2023

Sl no.	Particulars	Quarter Ended			Year Ended	(Rs. In lacs)
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
	(Refer Notes Below)	(audited)	(Unaudited)	(audited)	(Audited)	(Audited)
I	**INCOME**					
i	Revenue From Operation	-	2.73	29.93	5.52	63.65
	Total Revenue from operation	-	2.73	29.93	5.52	63.65
ii	Other Income	0.07	0.19	1.61	0.26	1.61
	Total Income from Operations (Net)(i+ii)	**0.07**	**2.92**	**31.54**	**5.78**	**65.26**
2	**EXPENSES**			-		
(a)	Cost of material consumed	-	-	-	-	-
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-
(c)	Employee benefit expense	4.03	2.50	5.64	12.25	60.07
(d)	Finance Costs	0.07	0.06	-	0.19	0.18
(e)	Depreciation and amortization expense	0.06	-	-	0.06	-
(f)	Rent	2.65				
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.90	3.96	24.11	17.93	28.55
	Total Expenses	**13.71**	**6.52**	**29.75**	**30.43**	**88.80**
3	**Profit / (Loss) from operations before exceptional items Tax (1-2)**	**(13.64)**	**(3.60)**	**1.79**	**(24.65)**	**(23.54)**
4	Exceptional Items	-	-	-	-	-
5	**Profit / (Loss) before Tax (3 ± 4)**	**(13.64)**	**(3.60)**	**1.79**	**(24.65)**	**(23.54)**
6	Tax Expense	-	-	-	-	-
	Curent Tax/Earlier Year Tax	-	-	-	1.41	-
	Deffered Tax	-	-	-	-	-
7	**Net Profit / (Loss) after Tax (5 - 6)**	**(13.64)**	**(3.60)**	**1.79**	**(26.06)**	**(23.54)**
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	**Total Comprehensive Income for the period (7 ± 8)**	**(13.64)**	**(3.60)**	**1.79**	**(26.06)**	**(23.54)**
10	**Detail of paid up equity share capital**	**96.00**	**96.00**	**96.00**	**96.00**	**96.00**
i	Paid-up equity share capital (Face Value of Rs.10/- each)	**96.00**	**96.00**	**96.00**	**96.00**	**96.00**
11	Other Equity	-	-	-	-	-
12	**Earnings Per Share (of Rs. 10/- each) (not annualised):**					
	(a) Basic	(1.42)	(0.38)	0.19	(2.71)	(2.45)
	(b) Diluted	(1.42)	(0.38)	0.19	(2.71)	(2.45)

CUPID TRADE AND FINANCE LIMITED

Statement of cash Flow for 31.03.2023: (Rupees in lacs)

	2022-23	2021-22
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(24.65)	(23.54)
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	0.00	0.00
Depreciations	0.06	0.00
Operating profit before working capital changes	**(24.59)**	**(23.54)**
Movement in Working Capital :		
Increase/(decrease) in Trade receivables	(15.44)	(16.82)
Increase/(decrease) in Current Liabilities	0.00	0.00
Increase/(decrease) in Trade Payable	10.40	29.83
Increase/(decrease) in Other Current Assets	(18.68)	(22.22)
Income Tax Paid for Earlier Year	(1.41)	0.00
Net Cash Flow from Operating Activities(A)	**5.76**	**(9.21)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments /withdrawal in Partnership Firm	0	0
Purchase / Sale of Fixed Assets	0	0
Increase/(decrease) in Long Term Loan & Advances	34.91	34.91
Net Cash Flow from Investing Activities(B)	**34.91**	**34.91**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from short term borrowing	0.00	0.00
Net Cash Flow from Financing Activities(C)	**0.00**	**0.00**
Net increase/(decrease) in cash & cash equivalents(A+B+C)	(1.72)	2.16
Cash and Cash equivalents (Opening Balance)	2.29	0.13
Cash and Cash equivalents (Closing Balance)	**0.57**	**2.29**

Notes:

1. **Statement of cash flow has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS)7" Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015**

For Cupid Trades and Finances Limited

Place: Mumbai
Date: 29.05.2023

CUPID TRADE AND FINANCE LIMITED

Mr. Krishna Kant Maurya
Managing Director (DIN: 09360287)

CUPID
TRADES AND FINANCE LIMITED

CINL51900MH1985PLC036665
Registered office address: ShopNo.52,VMall,GayatriNagar, AshaNagar,KandivaliEast, Mumbai-400101. Email Id: infosec@cupidstrade.com Website: www.cupidstrade.com

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

Date: 29.05.2023

SCRIP CODE: 512361
ISIN: INE108G01010

Dear Sir,

Subject: Standalone Audited Financial Results for the quarter and year ended31st March, 2023.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, we enclose a copy of the statement containing Standalone Audited Financial Results of the Company for the quarter and year endedMarch 31, 2023, which was approved at the meeting of the Board of Directors held today i.e. 29th May, 2023. The Board meeting commenced at 4 P.M and concluded at 6:15 P.M.

We also enclose a copy of Audit Report signed by our Statutory Auditors, M/s. Rishi Sekhri and Associates, Chartered Accountants, Mumbai(for Audit Report with Unmodified opinion).

Thanking You,

Yours Faithfully,

For Cupid Trade and Finance Limited

CUPID TRADE AND FINANCE LIMITED

Mr. Krishna Kant Maurya
Managing Director (DIN: 09360287)

Cupid Trades & Finance Ltd

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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 29th May,2023

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 The Company has adopted Indian Accowrting 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

By order of the Board
For Cupid Trades & Finance Ltd

KK

Krishna Kant Maurya
Managing Director (DIN: 09360287)

Place : Mumbai
Date : 29th May,2023

CUPID TRADE AND FINANCE LIMITED

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CUPID TRADES AND FINANCE LIMITED
Annual Report 2022-23
Notes to Financial Statements as at Year ended 31st March,2023

1. Property, plant and equipment

Amount in ₹

Sr. No	Particulars	Rate	Gross Block				Depreciation						Net Block	
			Value at the beginning 01.04.2022	Addition during the year	Deduction during the year	Value at the end 31.03.2023	Value at the beginning 01.04.2022	Addition during the year	Impairment (loss) /gain	Retained Earning	Deduction during the year	Value at the end 31.03.2023	WDV as on 31.03.2023	WDV as on 31.03.2022
I	**Tangible Assets**													
1	Office Equipment	45.07%	-	13,983	-	13,983	-	1,554	-	-	-	1,554	12,429	-
2	Computer	63.16%	-	28,600	-	28,600	-	4,454	-	-	-	4,454	24,146	-
	SUB TOTAL (A)		-	42,583	-	42,583	-	6,008	-	-	-	6,008	36,575	-
II	Intangible Assets													
	SUB TOTAL (B)													
III	Capital Work-in-progress													
	SUB TOTAL (C)		-	-	-	-	-	-			-	-	-	-
IV	Intangible Assets Under Development		-	-	-	-	-				-	-	-	-
	SUB TOTAL (D)		-	-	-	-	-	-			-	-	-	-
	Total [A + B + C + D] (Current Year)		-	42,583	-	42,583	-	6,008	-	-	-	6,008	36,575	-
	(Previous Year)		-	-	-	-	-	-	-	-	-	-	-	-

10.1 Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II, except in respect of certain assets as disclosed in Accounting Policy on Depreciation, Amortisation and Depletion. Accordingly the unamortised carrying value is being depreciated / amortised over the revised/remaining useful lives.

CUPID TRADE AND FINANCE LIMITED

Statement of assets and liabilities for the year ended March 31, 2023Rupees in Lacs		
Particulars	March 31, 2023	March 31, 2022
ASSETS		
(1) Non-current Assets		
(a) Property, plant and equipment	0.37	0.00
(b) Other Intangible Assets	0.00	0.00
(c) Financial Assets		
(i) Investments	0.00	0.00
(ii) Loans And Advances Long Term	0.00	0.00
(iii) Other Financial Assets	0.00	0.00
(d) Defered Tax Assets (Net)	0.00	0.00
(e) Other non-current assets	0.00	0.00
	0.37	0.00
(2) Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Trade Receivables	1.37	16.82
(ii) Cash & Cash Equivalents	0.59	2.29
(iii) Loans And Advances Short Term	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other Current Assets	42.40	23.72
	44.34	42.83
TOTAL ASSETS	**44.71**	**42.83**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	96.00	96
(b) Other Equity	(207.16)	(181.09)
TOTAL EQUITY	(111.16)	(85.09)
LIABILITIES		
(1) Non - Current Liabilities		
(a) Financial Liablities		
(i) Borrowings	59.19	41.65
(b) Defered Tax liability (Net)	0.00	0.00
	59.19	41.65
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	94.24	81.54
(b) Other Current Liabilities	2.44	4.73
	96.68	86.27
TOTAL EQUITY AND LIABILITIES	**44.71**	**42.83**

Place: Mumbai
Date: 29.05.2023

For Cupid Trades and Finances Limited

CUPID TRADE AND FINANCE LIMITED

Mr. Krishna Kant Maurya
Managing Director (DIN: 09360287)

RISHI SEKHRI AND ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Report on Audited Standalone Quarterly Financial Results 31.03.2023 and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors Of
CUPID TRADES AND FINANCE LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying annual standalone financial results of **CUPID TRADES AND FINANCE LIMITED** ("the company") for the quarter and year ended on 31/03/2023, attached herewith, being submitted bythe Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and DisclosureRequirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2023 as well as the year to date results for the period from 01/04/2022 to 31/03/2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RISHI SEKHRI & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MEMBERSHIP No. 126656

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by theBoard ofDirectors, has been compiled from the related audited StandaloneFinancial Statements. The Company'sBoard of Directors are responsible for the preparationand presentation of the Standalone FinancialResults that give a true and fair view ofthe net profit and other comprehensive income and otherfinancial information of the Companyin accordance with Indian accounting standards prescribed undersection 133 of the Act, read with relevant rulesissued thereunder and other accounting principlesgenerally accepted in India and incompliance with Regulation 33 of the Listing Regulations, asamended.This responsibility also includesmaintenance of adequate accounting records in accordance with theprovisions of the Act forsafeguarding the assets of the Company and for preventing and detecting fraudsand otherirregularities; selection and application of appropriate accounting policies; makingjudgmentsand estimates that are reasonable and prudent; and design, implementation and maintenanceofadequate internal financial controls that were operating effectively for ensuring theaccuracy andcompleteness of the accounting records, relevant to the preparation andpresentation of the StandaloneFinancial Results that give a true and fair view and arefree from material misstatement, whether due tofraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher

RISHI SEKHRI & ASSOCIATES
MEMBERSHIP No.
126656
CHARTERED ACCOUNTANTS

than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, Rishi Sekhri and Associates
Chartered Accountants
FRN: 128216W

CA Rishi Sekhri
Partner
MEMBERSHIP NO. 126656

RISHI SEKHRI & ASSOCIATES
MEMBERSHIP No. 126656
CHARTERED ACCOUNTANTS

Place: MUMBAI
Date: 29.5.2023
UDIN: 23126656BGWISU8436