Date: October 17, 2026

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

SCRIP CODE: 512361
ISIN: INE108G01010

Subject: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations"),** we hereby inform that the Board of Directors of the Company, at its meeting held on Saturday, October 17, 2026, inter-alia, has discussed, considered and approved the following:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026 along with Limited Review Report as required under Regulation 33(3) of SEBI Listing Regulations which is enclosed herewith as **"Annexure-I"**.

2. The Board discussed and noted that the outstanding excise licence renewal fees along with applicable fines (delayed penalties) till the current financial year have been paid by Srilab Distilleries Limited, an associate company of Rinpoche Spirits Private Limited, a wholly owned subsidiary of the Company, which has also received approval from the West Bengal State Beverages Corporation for registration of its brands. Srilab Distilleries Limited will proceed with the requisite formalities and applicable label registration processes and it will start its commercial operations.

The meeting commenced at 6:00 p.m. (IST) and concluded at 06:20 p.m. (IST).

The aforesaid information shall be made available on the Company's website at www.cupidalcobev.com.

Kindly take the above on record.

Thanking you.

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

SACHIN H SINGH RAWAT
Digitally signed by SACHIN H SINGH RAWAT
Date: 2026.10.17 19:35:43 +05'30'

Sachin Rawat
CFO & Company Secretary

Encl: a/a

Annexure- I

M M R S & CO
Chartered Accountants

Ref No.LR/CBDLQ2/2026-27

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

To
The Board of Directors
CUPID BREWERIES AND DISTILLERIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **Cupid Breweries and Distilleries Limited ("Company")**, having registered office at Block No 2, Parekh Nagar, Near BMC Hospital, S V Road, Kandivali West, Mumbai, Maharashtra, India, 400067 for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") as amended.

This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement 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. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit, 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M M R S AND CO**
Chartered Accountants
Firm Registration No.013830S

M M R S & CO FRN:013830S Hyderabad Chartered Accountants

CA Mohan Rao M
PARTNER
M.No. 231079
UDIN: 26231079HRYJWZ1419

Place: Hyderabad
Date: 17.10.2026

H.O. : H.No. 5-186, Kummari Basthi, Patancheru, Sangareddy Dist., Telangana - 502319.
S.O. : H.No A-12, Madhura Nagar, Hyderabad, Telangana - 500 038.
Tel : 040 35697710, Mobile : 98850 78953, E-mail : mmrsandco@gmail.com ; madasumohanrao@gmail.com

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, website: www.cupidalcobev.com, Mobile No:8097894999
CIN:L11010MH1985PLC036665

Statement of Unaudited Standalone Financial Results for the quarter and year to date ended September 30, 2026 **(Amount in Rs Lakhs)**

		Quarter Ended			Six Month Ended		
Sl no.	**Particulars**	**30-Sep-26**	**30-Jun-26**	**30-Sep-25**	**30-Sep-26**	**30-Sep-25**	**31-Mar-26**
1	**INCOME**						
i	Revenue From Operation				-	-	
ii	Other Income				-	-	0.20
	Total Income from Operations	**-**	**-**	**-**		**-**	**0.20**
2	**EXPENSES**						
(a)	Cost of material consumed	-	-	-	-	-	
(b)	Operating Expenses	-	-	-	-	-	
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	0.33
(d)	Administration, Sales and other expenses	-	-	-	-		4.26
(e)	Employee benefit expense	-				0.02	
(f)	Depreciation and amortization expense	0.08	0.03		0.11	-	1.38
(g)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	17.13	14.91	11.98	32.04	32.54	34.75
(h)	Finance Costs	-	-	-	-	-	0.00
	Total Expenses	**17.21**	**14.94**	**11.98**	**32.15**	**32.56**	**40.72**
3	**Profit before tax and exceptional items for the period / year**	**(17.21)**	**(14.94)**	**(11.98)**	**(32.15)**	**(32.56)**	**(40.52)**
4	Exceptional Items		-	-		-	-
5	**Profit before tax**	**(17.21)**	**(14.94)**	**(11.98)**	**(32.15)**	**(32.56)**	**(40.52)**
6	**Tax Expense**						
(a)	Curent Tax for Earlier year		-	-	-	-	-
(b)	Defered Tax		-	-	-	-	
7	Tax adjustments for earlier years (net of defered tax)		-	-	-	-	-
8	**Profit after tax for the period / year**	**(17.21)**	**(14.94)**	**(11.98)**	**(32.15)**	**(32.56)**	**(40.52)**
9	Other Comprehensive Income (net of tax)		-	-		-	
10	**Total Comprehensive Income for the period /year**	**(17.21)**	**(14.94)**	**(11.98)**	**(32.15)**	**(32.56)**	**(40.52)**
11	**Detail of paid up equity share capital**						
12	Paid-up equity share capital (Face Value of Rs.10/- each) *(refer note 5)*	9,134.33	9,134.33	5,198.30	9,134.33	5,198.30	9,134.33
13	Other Equity		-			-	
14	**Earnings Per Share (of Rs. 10/- each) (not annualised):**						
(a)	Basic	**-0.02**	**-0.02**	**-0.02**	**-0.04**	**-0.06**	**-0.04**
(b)	Diluted	**-0.02**	**-0.02**	**-0.02**	**-0.04**	**-0.06**	**-0.04**

Notes:

1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 17th October, 2026.

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

7 Figures have been rounded off to the nearest two decimal places and, accordingly, any differences in totals are on account of rounding off and are not material.

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

ERRAMILLI VENKATACHALAM PRASAD
Digitally signed by ERRAMILLI VENKATACHALAM PRASAD
Date: 2026.10.17 19:30:55 +05'30'

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

Place: Mumbai
Date: 17th October 2026

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, Mobile No:8097894999

CIN: L11010MH1985PLC036665

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2026 **(Rs. Lakhs)**

Particulars	As at Sep 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	370.66	370.46
(b) Capital work-in-progress		-
(c) Right of use assets		-
(d) Investment property		-
(e) Intangible assets		-
(f) Financial assets		-
(i) Investments	65,539.70	65,556.14
(ii) Trade receivables		
(iii) Security deposit		
(iv) Other financial assets		
(g) Deferred tax assets (net)		
(h) Long term Loan and advances		
(i) Income tax assets (net)		
(j) Other non-current assets	663.00	510.23
Total non-current assets	**66,573.37**	**66,436.83**
(2) Current assets		
(a) Inventories	-	-
(b) Financial assets		-
(i) Current investments.		-
(ii) Trade receivables	67.23	67.23
(iii) Cash and cash equivalents	1.46	2.07
(iv) Bank balances other than cash and cash equivalents	0.43	-
(v) Loans		-
(vi) Other financial assets		-
(c) Other current assets (Net)	428.93	284.93
Total current assets	**498.05**	**354.23**
Total assets	**67,071.42**	**66,791.06**

Equity and liabilities		
(1) Equity		
(a) Equity share capital	9,134.33	9,134.33
(b) Other equity	56,660.74	56,692.89
(c) Security Premium		-
Total equity	**65,795.07**	**65,827.22**
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,032.89	746.19
(ii) Lease liabilities		
(b) Long-term provisions		
(c) Deferred tax liabilities (net)		
(d) Other non-current liabilities		
Total non-current liabilities	**66,827.96**	**66,573.41**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease liabilities		
(iii) Trade payables	43.82	44.11
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	199.64	173.54
(d) Current tax liabilities (Net)		-
Total current liabilities	**243.46**	**217.65**
Total equity and liabilities	**67,071.42**	**66,791.06**

FOR CUPID BREWERIES AND DISTILLERIES LIMITED
(Formerly known as Cupid Trades and Finance Limited)

ERRAMILLI VENKATACHALAM PRASAD

Digitally signed by ERRAMILLI VENKATACHALAM PRASAD
Date: 2026.10.17 19:31:29 +05'30'

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

Place: Mumbai
Date: 17th October, 2026

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, **Mobile No:** 8097894999
CIN: L11010MH1985PLC036665

STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Sep 30, 2026 (Unaudited)	Sep 30, 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(32.15)	(32.56)
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	-	-
Operating profit before working capital changes	**(32.15)**	**(32.56)**
Movement in Working Capital:		
(Increase)/ Decrease in Inventory		
(Increase) /decrease in Trade Receivables	-	(41.60)
Increase/(decrease) in other Current Liabilities	26.10	101.89
Increase/(decrease) in financial asset and other assets		-
Increase/(decrease) in liabilities and provision		-
Increase/(decrease) in Trade Payable	(0.29)	32.85
(Increase) / decrease in Other Current Assets	(144.00)	155.36
Income Tax Paid for Earlier Year		
Net Cash Flow from Operating Activities(A)	**(150.34)**	**216.47**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets including capital work in progress		-
(Increase)/Decrease in Investments		
(Purchase) / Sale of Fixed Assets	(0.20)	
(Increase)/Decrease in Other Financials Assets	16.44	
Proceeds from sole of property, plant ond equipment		
Bank deposits (placed)/matured (net)		
Interest received		
Increase/(decrease) in Long Term Loan & Advances	(152.78)	30,017.90
Net Cash Flow from Investing Activities (B)	**(136.54)**	**30,017.90**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) from Borrowing	286.70	113.13
Available/ (Repayment) of short term borrowings (net)		
Proceeds from Issuance of Shares		
Proceeds from Securities Premium		(30,347.47)
Proceed (Repayment) from short term borrowing		
Net Cash Flow from Financing Activities (C)	**286.70**	**(30,234.34)**
Net increase/(decrease) in cash & cash equivalents (A+B+C)	(0.18)	0.03
Cash and Cash equivalents (Opening Balance)	2.07	1.45
Cash and Cash equivalents (Closing Balance)	**1.89**	**1.48**

Note: Previous Year figures have been regrouped/rearranged wherever necessary.

FOR CUPID BREWERIES AND DISTILLERIES LIMITED
(Formerly known as Cupid Trades and Finance Limited)

ERRAMILLI VENKATACHALA M PRASAD
Digitally signed by ERRAMILLI VENKATACHALAM PRASAD
Date: 2026.10.17 19:32:00 +05'30'

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

Place: Mumbai
Date: 17th October, 2026

M M R S & CO
Chartered Accountants

Ref No.LR/CBDLQ2/2026-27

Independent Auditor's Review Report for the six month period ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
CUPID BREWERIES AND DISTILLERIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results of **Cupid Breweries and Distilleries Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associate for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

M M R S & CO FRN:013830S Hyderabad Chartered Accountants

H.O. : H.No. 5-186, Kummari Basthi, Patancheru, Sangareddy Dist., Telangana - 502319.
S.O. : H.No A-12, Madhura Nagar, Hyderabad, Telangana - 500 038.
Tel : 040 35697710, Mobile : 98850 78953, E-mail : mmrsandco@gmail.com ; madasumohanrao@gmail.com

The Statement includes the Results of the following Entities:

Sr. No	Name of the Entity	Relationship
1	Cupid Breweries and Distilleries Limited	Holding Company
2	Crochet Industries Private Limited	Subsidiary Company
3	Rinpoche Spirits Private Limited	Subsidiary Company
4	Brewing Wizards Private Limited	Step down Subsidiary Company
5	Forte Spirits Private Limited	Step down Subsidiary Company
6	Srilab Alcobev Private Limited	Step down Subsidiary Company
7	Martin Judds Microbreweries Private Limited	Step down Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M M R S AND CO,
Chartered Accountants
Firm Registration No.013830S

M M R S & CO FRN:013830S Hyderabad Chartered Accountants

CA Mohan Rao M
PARTNER
M.No.231079

UDIN: 26231079QTZJXD6434

Place: Hyderabad
Date: 17.10.2026

Cupid Breweries and Distilleries Limited

(Formerly known as Cupid Trades and Finance Limited)

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Corporate Office : Stride Hospitals Building 4 floor, MIG 15-218 KPHB Mainroad kukatpally, Kukatpally, Hyderabad, Tirumalagiri, Telangana, India, 500072
Email ID: infosec@cupidalcobev.com, website: www.cupidalcobev.com, Mobile No:8097894999
CIN:L11010MH1985PLC036665

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026 **(Amount in Rs Lakhs)**

		Quarter Ended			Six Month Ended		
Sl no.	**Particulars**	**30-Sep-26**	**30-Jun-26**	**30-Sep-25**	**30-Sep-26**	**30-Sep-25**	**31-Mar-26**
1	**INCOME**						
i	Revenue From Operation				-	-	
ii	Other Income				-	-	0.20
	Total Income from Operations	**-**	**-**	**-**		**-**	**0.20**
2	**EXPENSES**						
(a)	Cost of material consumed	-	-	-	-	-	
(b)	Operating Expenses	-	-	-	-	-	
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	0.33
(d)	Administration, Sales and other expenses	-	-	-	-		4.26
(e)	Employee benefit expense	-		0.67		0.69	
(f)	Depreciation and amortization expense	39.49	11.94		**51.43**	-	28.68
(g)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	26.98	43.09	236.95	**70.07**	274.94	256.07
(h)	Finance Costs	26.04	30.35	(0.00)	**56.39**	-	78.01
	Total Expenses	**92.51**	**85.38**	**237.61**	**177.89**	**275.63**	**367.35**
3	**Profit before tax and exceptional items for the period / year**	**(92.51)**	**(85.38)**	**(237.61)**	**(177.89)**	**(275.63)**	**(367.15)**
4	Exceptional Items		-	-		-	-
5	**Profit before tax**	**(92.51)**	**(85.38)**	**(237.61)**	**(177.89)**	**(275.63)**	**(367.15)**
6	**Tax Expense**						
(a)	Curent Tax for Earlier year		-	-	-	-	-
(b)	Defered Tax		-	-	-	-	
7	Tax adjustments for earlier years (net of defered tax)		-	-	-	-	-
8	**Profit after tax for the period / year**	**(92.51)**	**(85.38)**	**(237.61)**	**(177.89)**	**(275.63)**	**(367.15)**
9	Other Comprehensive Income (net of tax)		-	-		-	
10	**Total Comprehensive Income for the period /year**	**(92.51)**	**(85.38)**	**(237.61)**	**(177.89)**	**(275.63)**	**(367.15)**
11	**Detail of paid up equity share capital**						
12	Paid-up equity share capital (Face Value of Rs.10/- each) *(refer note 5)*	9,134.33	9,134.33	5,198.30	9,134.33	5,198.30	9,134.33
13	Other Equity		-			-	
14	**Earnings Per Share (of Rs. 10/- each) (not annualised):**						
(a)	Basic	**-0.10**	**-0.09**	**-0.46**	**-0.19**	**-0.53**	**-0.40**
(b)	Diluted	**-0.10**	**-0.09**	**-0.46**	**-0.19**	**-0.53**	**-0.40**

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 17th October,2026.

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

7 Figures have been rounded off to the nearest two decimal places and, accordingly, any differences in totals are on account of rounding off and are not material.

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

ERRAMILLI VENKATACHALAM PRASAD
Digitally signed by ERRAMILLI VENKATACHALAM PRASAD
Date: 2026.10.17 19:32:31 +05'30'

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

Place: Mumbai
Date: 17th October 2026

CUPID BREWERIES AND DISTILLERIES LIMITED
(Formerly Known as CUPID TRADE AND FINANCE LIMITED)

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

CIN: L11010MH1985PLC036665

STATEMENT OF UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026 **(Rs. Lakhs)**

Particulars	As at Sep 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
(1) Non-current assets		
(a) Property, plant and equipment	1,514.94	1,566.06
(b) Capital work-in-progress	3,436.77	3,368.99
(c) Right of use assets		-
(d) Investment property		-
(e) Intangible assets		-
(f) Financial assets		-
(i) Investments	62,178.98	62,460.52
(ii) Trade receivables		
(iii) Security deposit		
(iv) Other financial assets	889.22	888.83
(g) Deferred tax assets (net)		
(h) Long term Loan and advances		
(i) Income tax assets (net)		
(j) Other non-current assets	1,297.13	1,051.90
Total non-current assets	**69,317.07**	**69,336.29**
(2) Current assets		
(a) Inventories	21.10	21.10
(b) Financial assets		-
(i) Current investments.		-
(ii) Trade receivables	77.91	77.91
(iii) Cash and cash equivalents	**6.96**	8.15
(iv) Bank balances other than cash and cash equivalents	**0.52**	-
(v) Loans		-
(vi) Other financial assets	365.04	398.38
(c) Other current assets (Net)	3,980.42	3,870.82
Total current assets	**4,451.96**	**4,376.35**
Total assets	**73,769.03**	**73,712.64**

Equity and liabilities		
(1) Equity		
(a) Equity share capital	9,190.02	9,453.44
(b) Other equity	59,580.04	59,650.09
(c) Security Premium		-
Total equity	**68,770.06**	**69,103.53**
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities	1,081.77	366.44
(i) Borrowings	1,886.29	2,147.83
(ii) Lease liabilities		
(b) Long-term provisions		
(c) Deferred tax liabilities (net)		
(d) Other non-current liabilities	136.42	-
Total non-current liabilities	**71,874.54**	**71,617.80**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	829.16	836.91
(ii) Lease liabilities		
(iii) Trade payables	139.66	455.13
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	925.68	802.79
(d) Current tax liabilities (Net)		-
Total current liabilities	**1,894.49**	**2,094.83**
Total equity and liabilities	**73,769.03**	**73,712.64**
	0.00	**(0.00)**

FOR CUPID BREWERIES AND DISTILLERIES LIMITED
(Formerly known as Cupid Trades and Finance Limited)

ERRAMILLI VENKATACHALAM PRASAD

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Date: 2026.10.17 19:32:58 +05'30'

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

Place: Mumbai
Date: 17th October 2026

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, **Mobile No:** 8097894999
CIN: L11010MH1985PLC036665

STATEMENT OF UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Sep 31, 2026 (Audited)	Sep 31, 2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(177.89)	-
Adjustment For :		-
Share of (profit)/loss from investment in partnership firm		-
Provision fur doubtful debts		-
Provision for inventory		-
Unrealiscd foreign exchange gain		-
Finance Cost	56.34	-
Profit/Loss on sale of property, plant and equipment		-
Provision/liabilities no longer required written back/reversed		-
Interest expenses		-
Depreciation	51.43	-
Operating profit before working capital changes	**(70.12)**	**-**
		-
Movement in Working Capital:		-
(Increase)/ Decrease in Inventory	-	-
(Increase) /decrease in Trade Receivables	(0.00)	-
(Increase) / decrease in Other Current Assets	(109.61)	-
(Increase) /decrease in Other Current Financial Assets	33.33	-
Increase/(decrease) in liabilities and provision		-
Increase/(decrease) in Trade Payable	(315.47)	-
(Increase) / decrease in Other Current laibilities	122.88	-
Income Tax Paid for Earlier Year		-
		-
Net Cash Flow from Operating Activities(A)	**(338.99)**	**-**
B. CASH FLOW FROM INVESTING ACTIVITIES		-
Purchase of property, plant and equipment and intangible assets including capital work in progress	(0.31)	-
Increase in Capital Work-in-Progress (CWIP)	(67.79)	-
Decrease in Non-Current Investments	281.53	-
Increase in Other Non-Current Financial Assets	(0.39)	-
Increase in Other Non-Current Assets	(245.23)	-
Bank deposits (placed)/matured (net)		-
Interest received		-
Increase/(decrease) in Long Term Loan & Advances	-	-
		-
Net Cash Flow from Investing Activities (B)	**(32.19)**	**-**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long-Term Borrowings	(261.55)	-
Increase in Non-Current Financial Liabilities / Borrowings	715.33	-
Proceeds from Issuance of Shares	(263.42)	-
Finance Costs	(56.34)	-
Movemenet in Other Equity	(70.06)	
Increase in Other Non-Current Liabilities	136.42	
Repayment of Short-Term Borrowings	(7.75)	
Net Cash Flow from Financing Activities (C)	**192.63**	**-**
Net increase/(decrease) in cash & cash equivalents (A+B+C)	(0.66)	-
Cash and Cash equivalents (Opening Balance)	8.15	-
Cash and Cash equivalents (Closing Balance)	**7.49**	**8.15**

Note: Previous Year figures have been regrouped/rearranged wherever necessary.

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Mr. Erramilli Venkatachalam Prasad
Chairman cum Managing Director
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