

CUPID LIMITED

Manufacturers and Suppliers of Male & Female Condoms

Date: - 20/07/2017

To,

Department of Corporate Services,

BSE LIMITED,

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

SCRIP CODE: 530843

The National Stock Exchange of India Ltd.

Exchange Plaza, 5th Floor, Bandra-Kurla

Complex, Bandra (East),

Mumbai - 400051

Fax No. - 6641 8125 / 26

SCRIP CODE: CUPID

Subject: - Disclosure under regulation 33 of Securities and Exchange Board of India

(Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

Pursuant to regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attached herewith the Unaudited Financial Results of the company for the quarter ended 30th June, 2017 along with the Limited Review Report.

Kindly take the same on your records and acknowledge the receipt.

By the order of the Board of Directors

For Cupid Limited

Saurabh Karmase

Company Secretary and Compliance Officer

CIN No: L25193MH1993PLC07084

Unaudited Financial Results for the Quarter Ended 30th June, 2017

(Rs in Lacs)

NO	PARTICULARS	Quarter ended on			Year Ended 31-Mar-2017
		30-Jun-2017 31-Mar-2017 30-Jun-2016			
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Net Sales	1,895.97	1,787.96	1,584.81	8,292.93
2	Other operating Income	73.02	61.71	39.42	229.05
	Total Revenue	1,968.99	1,849.67	1,624.23	8,521.98
3	Expenses				
a)	Cost of Material Consumed	813.96	558.10	568.27	3,038.61
b)	Change in Inventories	(110.68)	68.38	(48.86)	(5.76
c)	Employee benefit expenses	158.62	143.68	120.19	519.19
d)	Depreciation	52.31	54.84	49.21	209.81
e)	Other Expenditure	368.79	261.55	333.35	1,508.14
f)	Finance costs	8.08	3.47	2.42	11.68
	Total Expenses	1,291.08	1,090.02	1,024.58	5,281.67
4	Profit from continuing operations before taxes	677.91	759.65	599.65	3,240.31
5	Exceptional income / (expenses)	5	-		32
6	Profit Before Tax	677.91	759.65	599.65	3,240.31
7	Less : Tax Expenses				
a)	Deferred Tax Expenses / (Credit)	(5.00)	(10.38)	3.73	(3.00
b)	Income tax for earlier year		9.39		9.39
c)	Income tax for current year	250.20	268.61	212.52	1,180.00
8	Net Profit / (Loss) for the period	432.71	492.03	383.40	2,053.92
9	Other Comprehensive Income				
a)	Item that will not be reclassified to profit and loss account		-		
b)	Item that will be reclassified to profit and loss account				
10	Total Comprehesive Income	432.71	492.03	383.40	2,053.92
11	Paid up Equity Share Capital (Face value Rs.10/-)	1,111.50	1,111.50	1,111.50	1,111.50
12	Reserve and Surplus as per Balance sheet as on 31st March 2017				4,021.09
13	Earning Per Share (EPS) on equity share of face value Rs. 10 Each				
(a)	Basic EPS (Amount is Rs)	3.89	4.43	3.45	18.48
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Notes to the Quarterly Result : -

- The above results were reviewed by Audit Committee and approved by the Board in its meeting held on 20th July 2017.
- 2. The results have been subjected to limited review by the statutory auditors.
- 3. The Company has prepared financial results in accordance with Indian Accounting Standards (" Ind-AS ") as notified by Ministry of Corporate Affairs pursuant to Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (India Accounting Standard) rules, 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the first time w. e. f. 1st April 2017.
- 4. The format for the quarterly financial results is as prescribed in SEBI's Circular CIR/CFD/FAC/62/2016 dated 5th July 2016 read along with the requirements of Schedule III (Division II) to the Companies Act, 2013 applicable to companies.
- 5. The previous period / year financial figures have been regrouped / rearranged wherever necessary.

Place: Mumbai

Date: 20 - 07 - 2017

For Cupid Limited

Omprakash Garg Chairman & Managing Director



CERT.No./BC/040/2017-18

LIMITED REVIEW REPORT

TO WHOMSOEVER IT MAY CONCERN

We have reviewed the accompanying statement of unaudited financial results of Cupid Limited ("the company") for the quarter ended on 30th June, 2017 prepared as per applicable Indian Accounting Standards (Ind-AS) being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016. 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 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 provide 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 the applicable Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bhatter & CO.

Chartered Accountants

F.R.N.:- 131092W

Daulal H. Bhatter

Proprietor

Membership No.: - 016937

Place: - Mumbai

Date: - 20th July, 2017