



CUBICAL
FINANCIAL
SERVICES
LIMITED

Regd. Office : 456, Aggarwal Metro Heights,
Netaji Subhash Place, Pitampura, Delhi-110034
Telefax : 011-47057757 | E-mail : cubfinser@yahoo.com
Website : cubical90.com
CIN No. : L65993DL1990PLC040101

Date: 24.05.2024

The Manager,
Corporate Relationship Department,
Bombay Stock Exchange Limited,
Phirozejeejeebhoy Towers
Dalal Street, Mumbai-400001

BSE Scrip Code- 511710

Subject: Submission of Audited Financial Results for the quarter and financial year ended on 31st March, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose the following:

1. Audited Financial Results of the Company for the quarter and financial year ended on 31st March, 2024.
2. Statement of Assets and Liabilities for the half year and financial year ended on 31st March, 2024.
3. Cash flow statement for the half year and financial year ended on 31st March, 2024.
4. Auditor's Report on Quarterly Financial Results and Year to date ended on 31st March, 2024 of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Declaration regarding Auditors Report issued with unmodified opinion.

This is for your information and record.

Thanking You,
Yours Faithfully

For CUBICAL FINANCIAL SERVICES LIMITED

ASHWANI
KUMAR
GUPTA


Digitally signed by
ASHWANI KUMAR
GUPTA
Date: 2024.05.24
15:15:23 +05'30'

(Ashwani Kumar Gupta)

Managing Director

DIN: 00348616

*Submitted to BSE
on 24-5-2024
at.*



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AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31.03.2024

(Rs. In Lacs)

S.No.	PARTICULARS	QUARTER ENDED			AUDITED	
		31-03-2024	31-12-2023	31-03-2023	YEAR ENDED	
		Audited	Unaudited	Audited	31-03-2024	31-03-2023
1	Revenue from Operations					
	a) Interest Income	24.15	22.70	20.69	91.01	77.04
	b) Dividend Income	0.00	0.00	0.00	0.03	0.00
	c) Sale of shares	23.78	14.66	14.76	182.19	37.76
	Other Income	0.22	0.00	0.00	0.22	0.00
	Total Revenue	48.15	37.36	35.45	273.45	114.80
2	Expenses					
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock in trades	0.00	0.00	15.16	21.35	55.42
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(31.09)	14.94	35.35	76.00	38.80
	(d) Employees benefits expense	5.55	4.35	5.14	17.38	16.42
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	(0.01)	0.02	0.00	0.03	0.00
	(g) Other expenses	3.26	8.65	3.97	29.99	25.22
	Total Expenses	(22.29)	27.96	59.62	144.75	135.86
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	70.44	9.40	(24.17)	128.70	(21.06)
4	Exceptional items	0.00	0.00	0.00	0.00	1.39
5	Profit/(Loss) before Extraordinary items and tax (3-4)	70.44	9.40	(24.17)	128.70	(19.67)
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/ (Loss) before tax (5-6)	70.44	9.40	(24.17)	128.70	(19.67)
8	Tax Expenses	5.94	2.88	2.77	12.82	8.90
	Tax expenses for earliers years	0.00	(6.85)	0.00	0.00	0.00
9	Net Profit / Loss for the period (7-8)	64.50	13.37	(26.94)	115.88	(28.57)
10	Other Comprehensive Income					
	a)					
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
	b)					
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the period	64.50	13.37	(26.94)	115.88	(28.57)
12	Paid-up equity share capital (Face Value Rs.2/- each)	1,303.40	1,303.40	1,303.40	1,303.40	1,303.40
13	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	169.27	53.85

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Statement of Assets and Liabilities as at 31-03-2024

Particulars	(Rs. In Lacs)	
	As at 31-03-2024	As at 31-03-2023
ASSETS		
1. FINANCIAL ASSETS		
(a) Cash and cash equivalents	19.10	4.67
(b) Loans	1,355.34	1,172.20
(c) Investments	0.00	0.00
(d) other financial assets	0.07	0.27
(e) Equity Shares held as stock in trade	0.00	191.14
Total Financial Assets	1,374.51	1,368.28
2. Non- Financial Assets		
(a) Current tax assets	115.14	0.00
(b) Deferred tax assets (net)	0.01	0.02
(c) Property, plant and equipment	0.66	0.27
(d) Other intangible assets	0.00	0.00
(e) Other non-financial assets	0.00	0.00
Total-Non Financial Assets	115.81	0.29
Total Assets	1,490.32	1,368.57
LIABILITIES AND EQUITY		
LIABILITIES		
1 Financial liabilities		
(a) Payable		
(I) Trade Payable		
- Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
(II) Other Payable	0.00	0.00
- Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
(b) Debt securities	0.00	0.00
(c) Borrowings (other than debt securities)	0.00	0.00
(d) Other financial liabilities	1.86	5.41
Total - Financial liabilities	1.86	5.41
2. Non-financial liabilities		
(a) Provisions	3.38	3.56
b) other liabilities	0.15	0.00
c) current tax liabilities	12.26	2.35
Total - Non Financial liabilities	15.79	5.91
3. Equity		
(a) Equity Share Capital	1,303.40	1,303.40
(b) Other Equity	169.27	53.85

Total - Equity	1,472.67	1,357.25
Total Liabilities and Equity	1,490.32	1,368.57

for Cubical Financial Services Ltd.


(ASHWANI K. GUPTA)
CHAIRMAN

DATED :24-05-2024
PLACE : DELHI.

CUBICAL FINANCIAL SERVICES LIMITED

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Cash Flow Statement for the Year ended 31st March, 2024

Particulars	Year Ended 31-03-2024 Audited	Year Ended 31-03-2023 Audited
A. Cash Flow From Operating Activites:		
Net Profit Before Tax & Extraordinary Items	128.70	-19.67
Adjustments For :		
Depreciation And Amortisation	0.03	0.00
Impairment of Financial Instruments	0.00	0.00
Interest Income	0.00	0.00
Interest Expenses	0.00	0.00
(Profit)/Loss-On Sale Of Fixed Assets (Net)	0.00	0.00
(Profit)/Loss On Sale Of Investments	0.00	0.00
Expected Credit Loss / (Gain) on Standard Assets	0.00	0.00
Operating Profit Before Working Capital Changes	128.73	-19.67
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	-182.95	-30.17
(Increase)/Decrease In Other Non Financial Assets	76.00	39.07
Increase/(Decrease) In Other Non Financial Liabilities	-0.21	0.00
Increase/(Decrease) In Trade Payables	-2.54	3.19
Increase/(Decrease) In Other Financial Liabilities	-1.28	0.35
Interest Received	0.00	0.00
Interest Paid	0.00	0.00
Taxes Paid	-2.90	-16.18
Loans Disbursed (Net)	0.00	0.00
Net Cash Used in Operating Activity	-113.88	-23.41
B. Cash Flow From Investment Activities		
Payments for Property, Plant & Equipments	-0.42	0.00
Proceeds from Sale of Property, Plant & Equipments	0.00	0.00
Purchase Of Investments	0.00	0.00
Sale Of investments	0.00	0.00
Net Cash Generated From Investing Activity	-0.42	0.00
C. Cash Flow From Financing Activities		
Proceeds from Borrowings	0.00	0.00
Repayments of Borrowings	0.00	0.00
Proceeds from Debt Securities	0.00	0.00
Repayments of Debt Securities	0.00	0.00
Dividend Paid On Equity Shares	0.00	0.00
Dividend Distribution Tax paid	0.00	0.00
Net Cash Generated From Financing Activity	0.00	0.00
Net Increase/(Decrease) Of Cash & Cash Equivalents(A+B+C)	14.43	-23.41
Cash & Cash Equivalents As At Beginning of the year	4.67	28.08
Cash & Cash Equivalents As At the End of the Period	19.10	4.67
Components Of Cash And Cash Equivalents		
Cash On Hand	3.63	2.40
Remittances In Transit	15.47	0.00
Balance With Bank	0.00	2.27
On Current Accounts	0.00	0.00
Balance as per Statement of Cash Flows	19.10	4.67

for Cubical Financial Services Ltd.

DATED - 24-05-2024

PLACE : DELHI.

(ASHWANI K. GUPTA)

CHAIRMAN

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

To,
Cubical Financial Services Limited
456, Aggarwal Metro Heights,
Netaji Subhash Palace, Pitampura,
Delhi – 110 034

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Financial Statements of Quarterly and year to date financial results of **CUBICAL FINANCIAL SERVICES LIMITED** ("the Company"), for the quarter and year ended March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statements:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view in conformity with the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing 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 Financial Statements 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, 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.



Management's Responsibility for the Financial Statements

The statement has been prepared on the basis of annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial statements that give a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under sec -133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are 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 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements 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 Standards on Auditing 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 financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Director's 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 statements 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 financial statements, including the disclosures, and whether the financial statements 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 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.

Other Matter

The statement includes result for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures upto the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



Our Opinion on the statement is not modified in respect of the above matters.

For STRG & Associates

Chartered Accountants

Firm Registration No. 014826N



CA Rakesh Gupta

Partner

Membership No. 094040

UDIN: 24094040BKA0HV4364

Place: New Delhi

Date: 24/05/2024



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Subject: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Auditors- Messrs STRG & Associates, Chartered Accountants (FRN: 14826N) have issued Audit Report with unmodified opinion on the financial statements for the year and quarter ended on March 31, 2024.

Kindly take the above declaration on your records.

For CUBICAL FINANCIAL SERVICES LIMITED


(Ashwani Kumar Gupta)
Managing Director
DIN: 00348616


(Prakash Chand Sharma)
CFO