



Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

Limited Review Report of Independent Auditor on the unaudited financial results for the quarter and nine months period ended on 31st December, 2025 of Cubical Financial Services Limited pursuant to the Regulation 33 of the Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Cubical Financial Services Limited
456, Aggarwal Metro Heights,
Netaji Subhash Place,
Pitampura, Delhi-110034

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of **Cubical Financial Services Limited** ("the Company") for the Quarter and Nine months period ended on 31st December, 2025 ("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 amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. 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 Standards (Ind AS) 34 for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements 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 (ICAI). A review of Interim Financial information consists of making inquiries, primarily of the company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter and nine months ended on 31st December, 2025 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it may contains any material misstatement.

For KRISHAN RAKESH & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 009088N

PLACE : DELHI
DATED : 10-02-2026
UDIN : 26087891EBNQAF7925

KRISHAN
KANHAYA
GUPTA

Digitally signed by
KRISHAN KANHAYA
GUPTA
DN: c=IN, o=CA, ou=ICAI, email=krishan.kanhaya.gupta@icai.org

(K.K. GUPTA)
PARTNER
M.No. 87891

CUBICAL FINANCIAL SERVICES LIMITED

Regd. Office :456, Aggarwal Metro Heights, Netaji Subhash Place, Pitampura, Delhi-110034

CIN-L65993DL1990PLC040101

website : www.cubical90.com, Email:-cubfinser@yahoo.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2025

(Rs. In Lacs)

S.No.	PARTICULARS	UNAUDITED					AUDITED
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	Revenue from Operations						
	a) Interest Income	28.1	28.96	28.38	84.35	78.2	105.55
	b) Sale of shares	5.42	13.6	9.1	19.02	130	136.41
	c) Dividend Income		0		0	0	0.03
	Other Income	0	0	0	0	0	0
	Total Revenue	33.52	42.56	37.48	103.37	208.2	241.99
2	Expenses						
	(a) Cost of Material Consumed	0	0	0	0	0	0
	(b) Purchase of stock in trades	0	24.59	9.76	24.59	9.76	9.76
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	9.79	-13.75	-3.14	-5.88	93.55	101.18
	(d) Employees benefits expense	8.46	10.01	5.79	27.31	14.82	20
	(e) Finance Costs	0	0	0	0	0	0
	(f) Depreciation and amortisation expenses	0.01	0.01	0.01	0.03	0.03	0.04
	(g) Other expenses	12.41	14.95	10.52	38.99	35.19	43.19
	Total Expenses	30.67	35.81	22.94	85.04	153.35	174.17
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	2.85	6.75	14.54	18.33	54.85	67.82
4	Exceptional items	0	0.02	0	0.02	0.03	0
5	Profit/(Loss) before Extraordinary items and tax (3-4)	2.85	6.77	14.54	18.35	54.88	67.82
6	Extraordinary items	0	0	0	0	0	0
7	Profit/ (Loss) before tax (5-6)	2.85	6.77	14.54	18.35	54.88	67.82
8	Tax Expenses	2.81	3.3	2.87	7.83	11.56	30.28
	Tax Expenses earlier years	0	0	0	0	0	0
9	Net Profit / Loss for the period (7-8)	0.04	3.47	11.67	10.52	43.32	37.54
10	Other Comprehensive Income						
	a) or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	b) (i) Items that will be reclassified to profit or	0	0	0	0	0	0
	(ii) Income tax relating to items that will not	0	0	0	0	0	0
	Total Other Comprehensive Income	0	0	0	0	0	0
11	Total Comprehensive Income for the period	0.04	3.47	11.67	10.52	43.32	37.54
12	Paid-up equity share capital (Face Value Rs.2/- each)	1303.4	1303.4	1303.4	1303.4	1303.4	1303.4
13	Reserves excluding Revaluation Reserves	0	0	0	0	0	206.44
14	Earning Per Share (EPS) (Rs.)						
	Basic	0	0.01	0.02	0.02	0.07	0.06
	Diluted	0	0.01	0.02	0.02	0.07	0.06

NOTES

1 The financial results for the quarter ended 31.12.2025 were approved and adopted in the meeting of Board of Directors held on

10th February, 2026.

- 2 Segment reporting is not applicable as the company activity falls within a single business segment.
- 3 No share holder complaints/grievances has been received during the above referred quarter, and no complaint/grievance are lying unresolved at the end of the quarter ended on 31.12.2025.
- 4 Previous period's figures have been regrouped/rearranged wherever necessary.
- 5 The above results are available on the website of Bombay Stock Exchange at www.bseindia.com & on Company website at www.cubical90.com.

for Cubical Financial Services Ltd.


(ASHWANI KUMAR GUPTA)

CHAIRMAN

DATED :10th February, 2026

PLACE : DELHI.