

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 30.09.2023

(Rs. In Lacs)

S.No.	PARTICULARS	UNAUDITED					AUDITED
		QUARTER ENDED					YEAR ENDED
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
1	Revenue from Operations						
	a) Interest Income	22.49	21.67	14.78	44.16	35.49	77.04
	b) Sale of shares	143.75	0	0	143.75	13.66	37.76
	c) Dividend Income	0	0	0	0	0	0
	Other Income	0	0	0.64	0	1.06	0
	Total Revenue	166.24	21.67	15.42	187.91	50.21	114.8
2	Expenses						
	(a) Cost of Material Consumed	0	0	0	0	0	0
	(b) Purchase of stock in trades	21.35	0	0	21.35	0	55.42
	progress and stock-in-trade	133.56	-41.41	-5.08	92.15	26.14	38.8
	(d) Employees benefits expense	3.75	3.74	3.54	7.49	7.03	16.42
	(e) Finance Costs	0	0	0	0	0	0
	(f) Depreciation and amortisation expenses	0.02	0	0	0.02	0	0
	(g) Other expenses	9.58	8.49	6.13	18.07	15.82	25.22
	Total Expenses	168.26	-29.18	4.59	139.08	48.99	135.86
3	and tax (1-2)	-2.02	50.85	10.83	48.83	1.22	-21.06
4	Exceptional items	0.03	0	0	0.03	0	1.39
5	Profit/(Loss) before Extraordinary items and tax (3-4)	-1.99	50.85	10.83	48.86	1.22	-19.67
6	Extraordinary items	0	0	0	0	0	0
7	Profit/ (Loss) before tax (5-6)	-1.99	50.85	10.83	48.86	1.22	-19.67
8	Tax Expenses	8.46	2.38	1.45	10.84	3.52	8.9
9	Net Profit /Loss for the period (7-8)	-10.45	48.47	9.38	38.02	-2.3	-28.57
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	-10.45	48.47	9.38	38.02	-2.3	-28.57
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	53.85
14	Earning Per Share (EPS) (Rs.)						
	Basic	-0.02	0.07	0.01	0.06	0	-0.04
	Diluted	-0.02	0.07	0.01	0.06	0	-0.04

NOTES

- 1 The financial results for the quarter ended 30.09.2023 were approved and adopted in the meeting of Board of Directors held on 10th November, 2023.
- 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 30.09.2023.
- 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.


(ASHWANIK GUPTA)
CHAIRMAN

DATED :10th November, 2023

PLACE : DELHI.

CUBICAL FINANCIAL SERVICES LIMITED

Registered Office: 456, Aggarwal Metro Heights, Netaji Subhash Palace, Pitampura Delhi-110034

CIN:L65993DL1990PLC040101 Email: cubfinser@yahoo.com; website: www.cubical90.com

Statement of Assets and Liabilities as at 30-09-2023

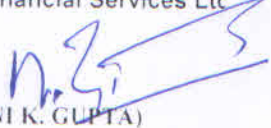
Particulars	(Rs. In Lacs)	
	As at 30-09-2023	As at 31-03-2023
	Un-audited	Audited
ASSETS		
1. FINANCIAL ASSETS		
(a)Cash and cash equivalents	60.23	4.67
(b)Loans	1,228.62	1,172.39
(c) Investments	0.00	0.00
(d) other financial assets	0.18	0.08
(e) Equity Shares held as stock in trade	98.99	191.14
(f) Trade Receivable	26.26	0.00
Total Financial Assets	1,414.28	1,368.28
2. Non- Financial Assets		
(a)Current tax assets	0.00	0.00
(b) Deferred tax assets (net)	0.02	0.02
(c) Property, plant and equipment	0.67	0.26
(d) Other intangible assets	0.00	0.00
(e) Other non-financial assets	0.00	0.00
Total-Non Financial Assets	0.69	0.28
Total Assets	1,414.97	1,368.56
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	3.50	5.41
Total - Financial liabilities	3.50	5.41
2. Non-financial liabilities		
(a) Provisions	13.19	2.35
b) other liabilities	3.02	3.56
c) current tax liabilities	0.00	0.00
Total - Non Financial liabilities	16.21	5.91
3. Equity		

(a) Equity Share Capital	1,303.40	1,303.40
(b) Other Equity	91.86	53.84
Total - Equity	1,395.26	1,357.24
Total Liabilities and Equity	1,414.97	1,368.56

for Cubical Financial Services Ltd

DATED: 10TH NOVEMBER, 2023

PLACE: DELHI.


(ASHWANI K. GUPTA)

CHAIRMAN

CUBICAL FINANCIAL SERVICES LIMITED

Cash Flow Statement for the Half Year Year ended 30th September, 2023

(Rs. In Lacs)

Particulars	Year Ended 30-09-2023 Audited	Year Ended 31-03-2023 Audited
A. Cash Flow From Operating Activities:		
Net Profit Before Tax & Extraordinary Items	48.86	(19.67)
Adjustments For :		
Depreciation And Amortisation	0.02	0.00
Impairment of Financial Instruments	0.00	0.00
Interest Income		
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
Remeasurement Gain/(loss) on Defined Benefit Plan	0.00	0.00
Operating Profit Before Working Capital Changes	48.88	(19.67)
Adjustments For :		
(Increase)/Decrease In Other Financial Assets	(82.60)	(57.39)
(Increase)/Decrease In Other Non Financial Assets	92.15	66.30
Increase/(Decrease) In Other Non Financial Liabilities	(0.54)	0.00
Increase/(Decrease) In Trade Payables	0.00	0.35
Increase/(Decrease) In Other Financial Liabilities	(1.91)	3.18
Interest Received	0.00	0.00
Interest Paid	0.00	0.00
Taxes Paid	0.00	(16.18)
Loans Disbursed (Net)		
Net Cash Used in Operating Activity	7.10	(3.74)
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)	55.56	(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	60.23	4.67
Components Of Cash And Cash Equivalents		
Cash On Hand	4.04	2.40
Remittances In Transit	0.00	0.00
Balance With Bank	56.19	2.27
On Current Accounts		
Balance as per Statement of Cash Flows	60.23	4.67
	0.00	0.00

for Cubical Financial Services Ltd.

DATED : 10TH NOV., 2023

PLACE : DELHI.


 (ASHWANI K. GUPTA)
 MANAGING DIRECTOR



LIMITED REVIEW REPORT

To,
The Board of Directors
Cubical Financial Services Limited
456, Agarwal Metro Heights,
Netaji Subhash Palace, Pitampura, Delhi – 110034

We have reviewed the accompanying statement of unaudited financial results of **Cubical Financial Services Limited**, 456, Agarwal Metro Heights, Netaji Subhash Palace, Pitampura, Delhi – 110034, for the Quarter and Half Year ended **30th September, 2023** ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of 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 on the Statement based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. 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 standalone Financial Results for the quarter ended on 30th September, 2023 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.

Date: 10.11.2023
Place: New Delhi
UDIN: 23094040BGTZYU9129

For STRG & Associates
Chartered Accountants
Firm Reg. No. 014826N



(CA Rakesh Gupta)
(Partner)
M. No: 094040