



CUBICAL  
FINANCIAL  
SERVICES  
LIMITED

Regd. Office : 456, Aggarwal Metro Heights,  
Netaji Subhash Place, Pitampura, Delhi-110034  
Telefax : 011-45645347 | E-mail : cubfinser@yahoo.com  
Website : cubicalrealtors.com  
CIN No. : L65993DL1990PLC040101

Date: 30.06.2021

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 31<sup>st</sup> March, 2021 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 31<sup>st</sup> March, 2021.
2. Statement of Assets and Liabilities for the half year and financial year ended on 31<sup>st</sup> March, 2021.
3. Cash flow statement for the half year and financial year ended on 31<sup>st</sup> March, 2021.
4. Auditor's Report on Quarterly Financial Results and Year to date ended on 31<sup>st</sup> March, 2021 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)**  
**Managing Director**  
**DIN: 00348616**





		-2-			
14	Earning Per Share (EPS) (Rs.)				
	Basic	(0.01)	0.02	0.02	0.03
	Diluted	(0.01)	0.02	0.02	0.03

**NOTES**

- 1 The Financial results for the quarter/year ended 31-03-2021 were approved and adopted in the meeting of Board of Directors held on 30th June, 2021.
- 2 This statement has been prepared in accordance with Company's (Indian Accounting Standards) Rules, 2015(IND-AS), Prescribed under section 133 of the Companies Act, 2013 and the recognised accounting practices and policies to the extent applicable. company has for the 1st time adopted Ind-AS
- 3 Segment reporting is not applicable as the company activity falls within a single business segment.
- 4 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 31.03.2021.
- 5 Previous period's figures have been regrouped/rearranged wherever necessary.
- 6 The above results are available on the website of Bombay Stock Exchange at [www.bseindia.com](http://www.bseindia.com) & on Company website at [www.cubicalrealtors.com](http://www.cubicalrealtors.com).

for Cubical Financial Services Ltd.

DATED :30th June, 2021

PLACE : DELHI.

  
(ASHWANI K. GUPTA)  
CHAIRMAN

# CUBICAL FINANCIAL SERVICES LIMITED

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

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

## Statement of Assets and Liabilities as at 31-03-2021

Particulars	( Rs. In Lacs )	
	As at 31-03-2021	As at 31-03-2020
<b>ASSETS</b>		
<b>1. FINANCIAL ASSETS</b>		
(a)Cash and cash equivalents	14.48	10.47
(b)Loans	1,207.67	1,242.69
(c) Investments	0.00	0.52
(d) other financial assets	0.04	0.00
(e) Equity Shares held as stock in trade	105.98	61.61
<b>Total Financial Assets</b>	<b>1,328.17</b>	<b>1,315.28</b>
<b>2. Non- Financial Assets</b>		
(a)Current tax assets	0.00	0.00
(b) Deferred tax assets (net)	0.06	0.08
(c) Property, plant and equipment	0.26	0.26
(d) Other intangible assets	0.00	0.00
(e) Other non-financial assets	0.00	0.00
<b>Total-Non Financial Assets</b>	<b>0.33</b>	<b>0.34</b>
<b>Total Assets</b>	<b>1,328.49</b>	<b>1,315.63</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1 Financial liabilities</b>		
<b>(a) Payable</b>		
(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
<b>(II) Other Payable</b>	4.48	9.22
- 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	0.00	3.84
<b>Total - Financial liabilities</b>	<b>4.48</b>	<b>13.06</b>
<b>2. Non-financial liabilities</b>		
(a)Provisions	3.02	3.11
b) other liabilities	0.27	0.85

c) current tax liabilities	2.33	0.74
<b>Total - Non Financial liabilities</b>	<b>5.62</b>	<b>4.70</b>
<b>3. Equity</b>		
(a) Equity Share Capital	1,303.40	1,303.40
(b) Other Equity	14.99	(5.53)
<b>Total - Equity</b>	<b>1,318.39</b>	<b>1,297.87</b>
<b>Total Liabilities and Equity</b>	<b>1,328.49</b>	<b>1,315.63</b>

DATED :30TH JUNE, 2021

PLACE : DELHI.

for Cubical Financial Services Ltd.

  
(ASHWANI K. GUPTA)

CHAIRMAN



# CUBICAL FINANCIAL SERVICES LIMITED

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## Cash Flow Statement for the Year ended 31st March, 2021

Particulars	Year Ended 31-03-2021 Audited	Year Ended 31-03-2020 Audited
<b>A. Cash Flow From Operating Activites:</b>		
Net Profit Before Tax & Extraordinary Items	28.51	40.89
<b>Adjustments For :</b>		
Depreciation And Amortisation	0.00	0.00
Impairment of Financial Instruments	0.00	0.00
Interest Income	-86.70	-101.14
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	-0.09	0.06
<b>Operating Profit Before Working Capital Changes</b>	<b>-58.28</b>	<b>-60.19</b>
<b>Adjustments For :</b>		
(Increase)/Decrease In Other Financial Assets	-44.40	-2.67
(Increase)/Decrease In Other Non Financial Assets	0.00	0.01
Increase/(Decrease) In Other Non Financial Liabilities	-0.58	0.23
Increase/(Decrease) In Trade Payables	-4.75	8.25
Increase/(Decrease) In Other Financial Liabilities	-3.84	3.84
Interest Received	86.70	101.14
Interest Paid	0.00	0.00
Taxes Paid	-5.86	-18.43
Loans Disbursed (Net)	35.02	-25.04
<b>Net Cash Used in Operating Activity</b>	<b>62.29</b>	<b>67.32</b>
<b>B. Cash Flow From Investment Activities</b>		
Payments for Property, Plant & Equipments	0.00	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
<b>Net Cash Generated From Investing Activity</b>	<b>0.00</b>	<b>0.00</b>
<b>C. Cash Flow From Financing Activities</b>		
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
<b>Net Cash Generated From Financing Activity</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Increase/(Decrease) Of Cash &amp; Cash Equivalents(A+B+C)</b>	<b>4.01</b>	<b>7.13</b>
<b>Cash &amp; Cash Equivalents As At Beginning of the year</b>	<b>10.47</b>	<b>3.34</b>
<b>Cash &amp; Cash Equivalents As At the End of the Period</b>	<b>14.48</b>	<b>10.47</b>

<b>Components Of Cash And Cash Equivalents</b>		
Cash On Hand	6.31	1.61
Remittances In Transit	0.00	0.00
Balance With Bank	0.00	0.00
On Current Accounts	8.17	8.86
<b>Balance as per Statement of Cash Flows</b>	<b>14.48</b>	<b>10.47</b>

for Cubical Financial Services Ltd.

DATED :30th June, 2021  
PLACE : DELHI.



(ASHWANI K. GUPTA)  
CHAIRMAN





**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

We have audited the quarterly financial results of **Cubical Financial Services Limited** for the quarter ended 31<sup>st</sup> March, 2021 and the year to date results for the period 01<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:



30 JUN 2021



- 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 of the net profit/ loss and other financial information for the quarter ended 31<sup>st</sup> March, 2021 as well as the year to date results for the period from 01<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021.

For **STRG & ASSOCIATES**

Chartered Accountants

FRN: 014826N



(CA Rakesh Gupta)

Partner

M. No. 094040

Place: Delhi

Date: 30 JUN 2021

UDIN: 21094040AAAAEU4319



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Date: 30.06.2021

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

**BSE Scrip Code- 511710**

**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 27<sup>th</sup> 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, 2021.

Kindly take the above declaration on your records.

**For CUBICAL FINANCIAL SERVICES LIMITED**

A handwritten signature in blue ink, appearing to read "A.K. Gupta", is written over a blue horizontal line.

**(Ashwani Kumar Gupta)**  
**Managing Director**  
**DIN: 00348616**