



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: 13.11.2024

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

**BSE Scrip Code- 511710**

**Subject: Submission of Audited Financial Results for the quarter and half year ended on 30th September, 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. Un-audited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2024.
2. Statement of Assets and Liabilities for the quarter and half year ended on 30<sup>th</sup> September, 2024.
3. Limited review report for the quarter and half year ended on 30<sup>th</sup> September, 2024.
4. Statement of cash flow for the half year ended 30<sup>th</sup> September, 2024.

The meeting of the Board of Directors commenced at 2:00 P.M. and concluded at 3:00 P.M.

This is for your information and record.

Thanking You,  
Yours Faithfully

**For CUBICAL FINANCIAL SERVICES LIMITED**

**(Ruchi Singh)**  
**Company Secretary**  
**M.No. 58370**

**CUBICAL FINANCIAL SERVICES LIMITED**

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CIN-L65993DL1990PLC040101

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2024**

(Rs. In Lacs)

| S.No. | PARTICULARS   | UNAUDITED     |              |               |               |               | AUDITED       |
|-------|---|---------------|--------------|---------------|---------------|---------------|---------------|
|       |   | QUARTER ENDED |              |               |               |               | YEAR ENDED    |
|       |   | 30-09-2024    | 30-06-2024   | 30-09-2023    | 30-09-2024    | 30-09-2023    | 31-03-2024    |
| 1     | <b>Revenue from Operations</b>  |               |              |               |               |               |               |
|       | a) Interest Income  | 25.09         | 24.73        | 22.49         | 49.82         | 44.16         | 91.01         |
|       | b) Sale of shares   | 120.9         | 0            | 143.75        | 120.9         | 143.75        | 0.03          |
|       | c) Dividend Income  | 0             | 0            | 0             | 0             | 0             | 182.19        |
|       | Other Income  | 0.03          | 0            | 0             | 0.03          | 0             | 0.22          |
|       | <b>Total Revenue</b>  | <b>146.02</b> | <b>24.73</b> | <b>166.24</b> | <b>170.75</b> | <b>187.91</b> | <b>273.45</b> |
| 2     | <b>Expenses</b>   |               |              |               |               |               |               |
|       | (a) Cost of Material Consumed   | 0             | 0            | 0             | 0             | 0             | 0             |
|       | (b) Purchase of stock in trades   | 0             | 0            | 21.35         | 0             | 21.35         | 21.35         |
|       | progress and stock-in-trade   | 98.23         | -1.54        | 133.56        | 96.69         | 92.15         | 76            |
|       | (d) Employees benefits expense  | 4.87          | 4.16         | 3.75          | 9.03          | 7.49          | 17.38         |
|       | (e) Finance Costs   | 0             | 0            | 0             | 0             | 0             | 0             |
|       | (f) Depreciation and amortisation expenses  | 0.01          | 0.01         | 0.02          | 0.02          | 0.03          | 0.03          |
|       | (g) Other expenses  | 9.21          | 15.46        | 9.58          | 24.67         | 18.07         | 29.99         |
|       | <b>Total Expenses</b>   | <b>112.32</b> | <b>18.09</b> | <b>168.26</b> | <b>130.41</b> | <b>139.09</b> | <b>144.75</b> |
| 3     | and tax (1-2)   | 33.7          | 6.64         | -2.02         | 40.34         | 48.82         | 128.7         |
| 4     | Exceptional items   | 0             | 0            | 0.03          | 0             | 0.03          | 0             |
| 5     | Profit/(Loss) before Extraordinary items and tax (3-4)                            | 33.7          | 6.64         | -1.99         | 40.34         | 48.85         | 128.7         |
| 6     | Extraordinary items   | 0             | 0            | 0             | 0             | 0             | 0             |
| 7     | Profit/ (Loss) before tax (5-6)   | 33.7          | 6.64         | -1.99         | 40.34         | 48.85         | 128.7         |
| 8     | Tax Expenses  | 7.4           | 1.28         | 8.46          | 8.68          | 10.84         | 12.82         |
| 9     | Net Profit / Loss for the period (7-8)  | 26.3          | 5.36         | -10.45        | 31.66         | 38.01         | 115.88        |
| 10    | <b>Other Comprehensive Income</b>   |               |              |               | 0             |               |               |
|       | 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             |
|       | <b>Total Other Comprehensive Income</b>   | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| 11    | <b>Total Comprehensive Income for the period</b>                                  | <b>26.3</b>   | <b>5.36</b>  | <b>-10.45</b> | <b>31.66</b>  | <b>38.02</b>  | <b>115.88</b> |
| 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             | 169.27        |
| 14    | Earning Per Share (EPS) (Rs.)   |               |              |               |               |               |               |
|       | Basic   | 0.04          | 0.01         | -0.02         | 0.05          | 0.06          | 0.18          |
|       | Diluted   | 0.04          | 0.01         | -0.02         | 0.05          | 0.06          | 0.18          |

**NOTES**

- The financial results for the quarter ended 30.09.2024 were approved and adopted in the meeting of Board of Directors held on 13th November, 2024.

- 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 30.09.2024.
- 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](http://www.bseindia.com) & on Company website at [www.cubical90.com](http://www.cubical90.com).

for Cubical Financial Services Ltd.

DATED :13th November, 2024

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.cubical90.com

## Statement of Assets and Liabilities as at 30-09-2024

| Particulars   | ( Rs. In Lacs )  |                  |
|---|------------------|------------------|
|   | As at 30-09-2024 | As at 31-03-2024 |
|   | Un-audited       | Audited          |
| <b>ASSETS</b>   |                  |                  |
| <b>1. FINANCIAL ASSETS</b>  |                  |                  |
| (a)Cash and cash equivalents  | 26.50            | 19.10            |
| (b)Loans  | 1,357.54         | 1,355.34         |
| (c) Investments   | 0.00             | 0.00             |
| (d) other financial assets  | 0.69             | 0.08             |
| (e) Equity Shares held as stock in trade  | 18.46            | 115.14           |
| (f) Trade Receivable  | 120.90           | 0.00             |
| <b>Total Financial Assets</b>   | <b>1,524.09</b>  | <b>1,489.66</b>  |
| <b>2. Non- Financial Assets</b>   |                  |                  |
| (a)Current tax assets   | 0.00             | 0.00             |
| (b) Deferred tax assets (net)   | 0.01             | 0.01             |
| (c) Property, plant and equipment   | 0.63             | 0.65             |
| (d) Other intangible assets   | 0.00             | 0.00             |
| (e) Other non-financial assets  | 0.00             | 0.00             |
| <b>Total-Non Financial Assets</b>   | <b>0.64</b>      | <b>0.66</b>      |
| <b>Total Assets</b>   | <b>1,524.73</b>  | <b>1,490.32</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>   | 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   | 0.33             | 0.16             |
| <b>Total - Financial liabilities</b>  | <b>0.33</b>      | <b>0.16</b>      |
| <b>2. Non-financial liabilities</b>   |                  |                  |
| (a)Provisions   | 3.38             | 3.38             |
| b) other liabilities  | 6.75             | 1.85             |
| c) current tax liabilities  | 9.94             | 12.26            |
| <b>Total - Non Financial liabilities</b>  | <b>20.07</b>     | <b>17.49</b>     |
| <b>3. Equity</b>  |                  |                  |

|                                     |                 |                 |
|-------------------------------------|-----------------|-----------------|
| (a) Equity Share Capital            | 1,303.40        | 1,303.40        |
| (b) Other Equity                    | 200.93          | 169.27          |
| <b>Total - Equity</b>               | <b>1,504.33</b> | <b>1,472.67</b> |
|                                     |                 |                 |
| <b>Total Liabilities and Equity</b> | <b>1,524.73</b> | <b>1,490.32</b> |

DATED : 13TH NOVEMBER, 2024

PLACE : DELHI.

for Cubical Financial Services Ltd

  
(ASHWANI K. GUPTA)

CHAIRMAN

# CUBICAL FINANCIAL SERVICES LIMITED

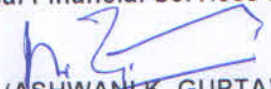
Cash Flow Statement for the Half Year Year ended 30th September, 2024

(Rs. In Lacs)

| Particulars  | Year Ended<br>30-09-2024<br>UN-Audited | Year Ended<br>31-03-2024<br>Audited |
|--|--|-------------------------------------|
| <b>A. Cash Flow From Operating Activities:</b>                       |  |                                     |
| Net Profit Before Tax & Extraordinary Items                          | 40.34                                  | 128.70                              |
| <b>Adjustments For :</b>   |  |                                     |
| Depreciation And Amortisation  | 0.02                                   | 0.03                                |
| 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                                |
| <b>Operating Profit Before Working Capital Changes</b>               | <b>40.36</b>                           | <b>128.73</b>                       |
| <b>Adjustments For :</b>   |  |                                     |
| (Increase)/Decrease In Other Financial Assets                        | (123.71)                               | (182.95)                            |
| (Increase)/Decrease In Other Non Financial Assets                    | 96.68                                  | 76.00                               |
| Increase/(Decrease) In Other Non Financial Liabilities               | 0.18                                   | (0.21)                              |
| Increase/(Decrease) In Trade Payables                                | 4.89                                   | (2.54)                              |
| Increase/(Decrease) In Other Financial Liabilities                   | 0.00                                   | (1.28)                              |
| Interest Received  | 0.00                                   | 0.00                                |
| Interest Paid  | 0.00                                   | 0.00                                |
| Taxes Paid   | (11.00)                                | (2.90)                              |
| Loans Disbursed (Net)  |  |                                     |
| <b>Net Cash Used in Operating Activity</b>                           | <b>(32.96)</b>                         | <b>(113.88)</b>                     |
| <b>B. Cash Flow From Investment Activities</b>                       |  |                                     |
| Payments for Property, Plant & Equipments                            | 0.00                                   | (0.42)                              |
| 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>(0.42)</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>7.40</b>                            | <b>14.43</b>                        |
| <b>Cash &amp; Cash Equivalents As At Beginning of the year</b>       | <b>19.10</b>                           | <b>4.67</b>                         |
| <b>Cash &amp; Cash Equivalents As At the End of the Period</b>       | <b>26.50</b>                           | <b>19.10</b>                        |
| <b>Components Of Cash And Cash Equivalents</b>                       |  |                                     |
| Cash On Hand   | 4.36                                   | 3.63                                |
| Remittances In Transit   | 0.00                                   | 0.00                                |
| Balance With Bank  | 22.14                                  | 15.47                               |
| On Current Accounts  |  |                                     |
| <b>Balance as per Statement of Cash Flows</b>                        | <b>26.50</b>                           | <b>19.10</b>                        |
|  | 0.00                                   | 0.00                                |

for Cubical Financial Services Ltd.

DATED : 13TH NOV., 2024  
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**, having its registered office at 456, Agarwal Metro Heights, Netaji Subhash Palace, Pitampura, Delhi – 110034, for the Quarter and Half Year ended **30<sup>th</sup> September, 2024** ("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 30<sup>th</sup> September, 2024 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 STRG & Associates  
Chartered Accountants  
Firm Reg. No.: 014826N



*(Signature)*  
CA Bakesh Gupta  
(Partner)  
M. No: 094040

Date: 13-11-2024  
Place: New Delhi  
UDIN: 240940408KACTV1181