

# Shubham Stock Broking Services Private Limited

Balance Sheet as on March 31st, 2021

Sr. No.	Particulars	Note No.	Current Year		Previous Year
			Amount Rs.	Total Rs.	Amount Rs.
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>				
(1)	<b>Share Holders' Funds</b>				
	(a) Share Capital	I		13500000	13500000
	(b) Reserves & Surplus	II		10224938	9325470
(2)	<b><u>Non-Current Liabilities</u></b>				
	(a) Long term borrowings	III	NIL		NIL
	(b) Deferred tax liabilities (Net)		NIL		NIL
	(c) Other long term liabilities		NIL		NIL
	(d) Long term provisions		NIL		NIL
				NIL	
(3)	<b><u>Current Liabilities</u></b>				
	(a) Short term borrowings	IV	NIL		136310
	(b) Trade payables		3921053		1520653
	(c) Other current liabilities	V	43989140		14470787
	(d) Short term provisions	VI	211743		51000
				48121936	
	<b>TOTAL (1+2+3)</b>			<b>71846874</b>	<b>39004220</b>
<b>B</b>	<b><u>ASSETS</u></b>				
(1)	<b><u>Non-Current Assets</u></b>				
	(a) Tangible Assets	XIX	7128623		6984724
	(b) Intangible Assets		NIL		NIL
	(d) Other Non-current Assets	VII	500000		500000
				7628623	
(2)	<b><u>Current Assets</u></b>				
	(a) Current Investments	VIII	16000		10000
	(b) Inventories		591465		456116
	(c) Trade receivables	IX	1006381		1461429
	(d) Cash and cash equivalents	X	14976264		10097333
	(e) Short-term loans and advances	XI	47069978		19308314
	(f) Other current assets	XII	558164		186305
				64218252	
	<b>TOTAL (1+2)</b>		<b>48600258</b>	<b>71846874</b>	<b>39004220</b>

Notes on financial statements and significant accounting policies

I to XX

For Shubham Stock Broking Services Private Limited

*Anil Aggarwal*  
(Anil Aggarwal)  
Director

*Rajni Sharma*  
(Rajni Sharma)  
Director

**Auditors Reports**

As per our separate report of even date Annexed  
For Kalia & Co  
Chartered Accountants

*Ashwani Kalia*  
(Ashwani Kalia)  
Proprietor

Amritsar  
30th October, 2021

Membership No. 17800

UDIN - 21017800AAAA GT7700



**Shubham Stock Broking Services Private Limited**  
**Profit & Loss Statement for the year ended on 31.3.2021**

Sr. No.	Particulars	Note No.	Current Year		Previous Year Rs.
			Amount Rs.	Total Rs.	
<b>I</b>	<b><u>Revenue from Operations</u></b>				
	Brokerage & Commission		5188879		2450516
	Income from DP Operations		221969		135507
	Other Operating Incomes	XV	1183341		1119371
	Profit on Self Trading	XIV	921715	7515903	51733
<b>II</b>	<b>Other Income</b>	XIII		749225	449351
<b>III</b>	<b>Total Revenue</b>			<b>8265128</b>	<b>4206479</b>
<b>IV</b>	<b><u>Expenses</u></b>				
	Employee benefit expenses	XVI		3766270	1995443
	Finance Cost	XVII		154601	67013
	Depreciation	XIX		424813	442927
	Other expenses	XVIII		2818910	1440459
	<b>Total Expenses</b>			<b>7164595</b>	<b>3945842</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>			1100534	260637
<b>VI</b>	<b>Exceptional Items</b>			0	0
<b>VII</b>	<b>Profit before extra ordinary items and tax (V - VI)</b>			1100534	260637
<b>VIII</b>	<b>Extra ordinary items</b>			0	0
<b>IX</b>	<b>Profit before tax (VII-VIII)</b>			1100534	260637
<b>X</b>	<b>Tax expense</b>				
	For Current			211743	51000
	For Earlier Years			-10678	4050
<b>XI</b>	<b>Profit/Loss for the period from continuing operations</b>			899468	205587



**Shubham Stock Broking Services Private Limited**  
**Profit & Loss Statement for the year ended on 31.3.2021**

Sr. No.	Particulars	Note No.	Current Year		Previous Year
			Amount Rs.	Total Rs.	
XII	Profit/Loss for discontinuing operations			0	0
XIII	Tax expense of discontinuing operations			0	0
XIV	Profit/Loss from discontinuing operations after tax			0	0
XV	Profit/Loss for the period			899468	205587
	Add:				
	Balance b/f from last year			1825470	1619883
	Less:				
	Depreciation adjustment for earlier years			0	0
	Proposed dividend			0	0
	Transfer to reserves				
	Balance carried to balance sheet			2724938	1825470
XVI	Earnings per equity shares				
	Basic			0.67	0.15
	Diluted			0.67	0.15

Notes on financial statements and significant accounting policies I to XX

**Auditors Repots**

For Shubham Stock Broking Services Private Ltd.

As per our separate report of even date Annexed

*Anil Aggarwal*  
 (Anil Aggarwal)  
 Director

*Rajni Sharma*  
 (Rajni Sharma)  
 Director



For Kalia & Co.  
 Chartered Accountants  
*Ashwari Kalia*  
 (Ashwari Kalia)  
 Proprietor  
 Membership No. 17800

UDIN - 21017800 AAAA GT 7700

## Shubham Stock Broking Services Private Limited

### Note no. XX

### Notes to accounts and significant accounting policies

#### (A) Notes to Accounts

1 Capital Contracts pending execution NIL

2 Contingent Liabilities not provided for

FDR having value of Rs. 13 lac have been given to NSE through M/s Globe Capital Market Limited as margin against F&O Segment. The said amount of Rs. 13 lac is lying debited to the account of M/s Globe Capital Market Ltd.

3 There was neither any import nor any export during the year.

4 There was neither any earning nor any expenditure in foreign exchange.

5 Previous year's figures have been regrouped/reclassified wherever necessary.

6 The margins with NSEIL/NSCCL are in the nature of pre-paid minimum margins for Capital Market and Future & Options segments of NSE against which exposures are given by them for day to day transactions of the company and have therefore been classified as current assets.

7 The valuation of the inventory of shares has been done on the basis of the market value of the shares as on the close of balance sheet.

8 The details of related party transatons for the FY20-21 are as under:

Party	Nature	Relation	Amount
Mr. Anil Aggarwal	Salary Paid	Director	366500
Mr. Anil Aggarwal	Interest Paid	Director	1438
Mrs. Rajni Sharma	Salary Paid	Director	800000
Mrs. Rajni Sharma	Interest Paid	Director	1272
Mrs. Aakshi Gupta	Salary Paid	Director	300000
Mrs. Onam Aggarwal	Loan Given	Relative	710000
Mr. Manik Sharma	Loan Returned	Relative	400000
Mr. Anil Aggarwal	Loan Returned	Director	70129
Mrs. Rajni Sharma	Loan Returned	Director	66182
Mrs. Onam Aggarwal	Interest Recd	Relative	49700


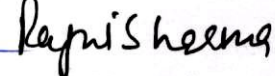


(B) **Significant Accounting Policies:**

- 1 The accounts have been drawn on historical cost basis and are in accordance with the applicable Accounting Standards except where otherwise stated.
- 2 Depreciation on fixed assets has been provided on WDV method at the rates and in the manner prescribed in Schedule II of the Companies Act, 2013. Depreciation is provided based on useful life of the assets as prescribed in the said schedule. Accordingly, unamortised carrying value is being depreciated over the remaining useful lives.
- 3 In respect of squared off transactions of self trading i.e. transactions not resulting into delivery, the the amount of difference is taken as turnover.

**Auditors Repots**

For Shubham Stock Broking Services Private Ltd.

   
(Anil Aggarwal) (Rajni Sharma)  
Director Director

Amritsar  
30th October, 2021

As per our separate report of even date Annexed

For Kalia & Co.  
Chartered Accountants





(Ashwani Kalia)  
Proprietor

Membership No. 17800

UDIN - 21017800 AAAA GT 7700

## Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2021 & Profit & Loss Statement for the year ending on that date

Note No.	Particulars	Current Year Amount Rs.	Previous Year Amount Rs.																		
I	<b>Share Capital</b>																				
	<u>Authorised</u> 1400000 (Prev. year 1400000) Equity Shares of Rs. 10 each	14000000	14000000																		
	<u>Issued, subscribed &amp; paid up Capital</u> 1350000 (Prev. Year 1350000) Equity Shares of Rs. 10 each fully paid up	13500000	13500000																		
	<b>Total as per Balance Sheet</b>	<b>13500000</b>	<b>13500000</b>																		
	Details of shareholders having 5% or more share capital																				
	<u>As on 31.03.2019 &amp; 31.03.2020</u>																				
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Name</th> <th style="width: 30%;">No. of shares</th> <th style="width: 40%;">%age</th> </tr> </thead> <tbody> <tr> <td>Anil Aggarwal</td> <td style="text-align: right;">271250</td> <td style="text-align: right;">20.09</td> </tr> <tr> <td>Aakshi Gupta</td> <td style="text-align: right;">276500</td> <td style="text-align: right;">20.48</td> </tr> <tr> <td>Rajni Sharma</td> <td style="text-align: right;">351750</td> <td style="text-align: right;">26.06</td> </tr> <tr> <td>Tripta Sharma</td> <td style="text-align: right;">145500</td> <td style="text-align: right;">10.78</td> </tr> <tr> <td>Raj Pal Khullar</td> <td style="text-align: right;">76000</td> <td style="text-align: right;">5.63</td> </tr> </tbody> </table>	Name	No. of shares	%age	Anil Aggarwal	271250	20.09	Aakshi Gupta	276500	20.48	Rajni Sharma	351750	26.06	Tripta Sharma	145500	10.78	Raj Pal Khullar	76000	5.63		
Name	No. of shares	%age																			
Anil Aggarwal	271250	20.09																			
Aakshi Gupta	276500	20.48																			
Rajni Sharma	351750	26.06																			
Tripta Sharma	145500	10.78																			
Raj Pal Khullar	76000	5.63																			
II	<b>Reserves &amp; Surplus</b>																				
	a) <u>General Reserve</u>																				
	Balance brought forward	5000000	5000000																		
	Additions during the year	0	0																		
		5000000	5000000																		
	b) Share Premium Account	2500000	2500000																		
c) Profit & Loss Statement Balance	2724938	1825470																			
	<b>Total as per Balance Sheet</b>	<b>10224938</b>	<b>9325470</b>																		
III	<b>Long term borrowing</b>	NIL	NIL																		
IV	<b>Short Term Borrowings</b>																				
	Advances from directors & relatives	NIL	136310																		
	<b>Total as per Balance Sheet</b>	<b>NIL</b>	<b>136310</b>																		
V	<b>Other Current Liabilities</b>																				
	Expenses payable	918083	509110																		
	Advances from customers	43032649	13870725																		
	Creditors for expenses and others	38407	90952																		
	<b>Total as per Balance Sheet</b>	<b>43989140</b>	<b>14470787</b>																		



## Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2021 & Profit & Loss Statement for the year ending on that date

Note No.	Particulars	Current Year Amount Rs.	Previous Year Amount Rs.
VI	<b><u>Short Term Provisions</u></b>		
	<b>a) <u>Provisions for taxation</u></b>		
	Balance brought forward	51000	213000
	Additions during the year	211743	51000
	Less: Adjustment during the year	51000	213000
	<b>Total as per Balance Sheet</b>	<b>211743</b>	<b>51000</b>
VII	<b><u>Other Non-current Assets</u></b>		
	Security Deposit with CDSL	500000	500000
	<b>Total as per Balance Sheet</b>	<b>500000</b>	<b>500000</b>
VIII	<b><u>Current Investments</u></b>		
	Short-term investment in Mutual Funds	16000	10000
IX	<b><u>Trade Receivables</u></b>		
	(a) (Unsecured considered good)		
	Debtors Outstanding for more than 6 months	474850	857090
	Other Debtors	531530	1461429
	(b) Doubtful	0	0
	<b>Total as per Balance Sheet</b>	<b>1006381</b>	<b>1461429</b>
X	<b><u>Cash and cash equivalents</u></b>		
	(a) Balances in current account with scheduled banks	12053977	8202427
	(b) Cash in hand	420287	642506
	(c) FDRs with banks (FDR Rs. 2500000 due with in one year last year Rs. 1250000)	2500000	1250000
	(d) Stamp Papers in Hand	2000	2400
	<b>Total as per Balance Sheet</b>	<b>14976264</b>	<b>10097333</b>
XI	<b><u>Short term loans &amp; advances</u></b>		
	(Unsecured considered good)		
	Margin with NSEIL / NSCL	12500000	12500000
	Margin with Globe Capital Market Ltd	30916936	1974249
	Advance Tax including TDS	93566	71319
	Other Short Term Advances	3559476	4762746
	<b>Total as per Balance Sheet</b>	<b>47069978</b>	<b>19308314</b>



## Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2021 & Profit & Loss Statement for the year ending on that date

Note No.	Particulars	Current Year Amount Rs.	Previous Year Amount Rs.
XII	<b><u>Other current assets</u></b>		
	Interest Receivable	460153	127725
	Other receivables	98011	58580
	<b>Total as per Balance Sheet</b>	<b>558164</b>	<b>186305</b>
XIII	<b><u>Other Income</u></b>		
	Misc Income	5580	5510
	Income from Mutual Funds	6028	0
	Dividend on Self trading	0	17052
	Interest Received	737617	426789
	<b>Total as per Profit &amp; Loss Statement</b>	<b>749225</b>	<b>449351</b>
XIV	<b>Profit on Self Trading a/c</b>		
	<b>Opening Stock Delivery</b>	456116	655025
	Purchase Delivery	11505436	8436509
	Sale Delivery	12291802	8687151
	Closing Stock Delivery	591465	456116
	<b>Profit on Self Trading</b>	<b>921715</b>	<b>51733</b>
XV	<b><u>Other Operating Incomes</u></b>		
	NSE/NSCCL/Clearing & SEBI Charges Recovered	1069031	742031
	Demat Charges Recovered	0	9495
	Delay Payment Charges	114310	367845
	<b>Total as per Profit &amp; Loss Statement</b>	<b>1183341</b>	<b>1119371</b>
XVI	<b><u>Employee Benefit Expenses</u></b>		
	Salaries to Staff	2299770	1175443
	Directors' Salaries	1466500	820000
	<b>Total as per Profit &amp; Loss Statement</b>	<b>3766270</b>	<b>1995443</b>
XVII	<b><u>Finance Cost</u></b>		
	Interest Charges	153149	31349
	Interest Paid to Income Tax	1275	557
	Bank Charges	178	35107
	<b>Total as per Profit &amp; Loss Statement</b>	<b>154601</b>	<b>67013</b>





## Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2021 & Profit & Loss Statement for the year ending on that date

Note No.	Particulars	Current Year Amount Rs.	Previous Year Amount Rs.
XVIII	<b>Other Expenses</b>		
	Audit Charges	30000	30000
	Car Expenses	75755	53950
	Computer Expenses	48234	30649
	Rebate, Discounts & Commission	97956	45945
	Demat/CDSL Charges	182833	163554
	Diwali Exp	21700	12500
	Electricity & Water Expenses	123440	155995
	Generator Expenses	35663	31581
	Insurance Charges	10319	5870
	Legal Charges	23886	18860
	Medical & Sanitation Exp	16393	800
	Misc. Expenses	32779	18603
	Newspapers & Periodicals	3735	3106
	NSE/NSCCL/Clearing & SEBI Charges	847118	372555
	NISM Fees	6070	0
	Postage & Telegram Exp	11493	11090
	Professional Charges	36500	29200
	Refreshment Expenses	49152	40769
	Repair & Maintenance	57660	51470
	Property Tax	9800	27612
	Scooter Expenses	33680	27010
	Software Exp.	145671	95450
	Stationery & Printing Exp	22648	27027
	Stamp Duty	11523	0
	STT Paid on self trading of shares	82095	29740
	Subscriptions	15000	15000
	Telephone Expenses	69638	75085
	Travelling Expenses	48750	10500
	V-sat Expenses & Lease Line Charges	141553	56538
	Balances written off	527868	0
	<b>Total as per Profit &amp; Loss Statement</b>	<b>2818910</b>	<b>1440459</b>



## Shubham Stock Broking Services Private Limited

### Note XIX of Tangible Assets forming part of the Balance Sheet as at 31.3.2021

Particulars	Gross Block				Depreciation					Net Block		
	As on 1.4.2020	Additions upto 30.09.2020	during the year after 30.09.2020	Sales during the year	As on 31.3.2021	Upto 31.3.2020	For the year	On sales Upto date	Upto 31.3.2021	Dep., adjust for earlier years	As on 31.3.2020	As on 31.3.2021
Land	2650789	0	0	0	2650789	0	0	0	0	0	2650789	2650789
Building	3690305	0	0	0	3690305	376405	161387	0	537792	0	3313900	3152513
Furniture & Fixtures	691566	0	0	0	691566	339010	90960	0	429969	0	352557	261597
Office Equipment	137940	0	0	0	137940	85817	8868	0	94684	0	52124	43256
Air Conditioners	259032	0	71484	0	330516	129473	23879	0	153352	0	129558	177163
Electric Installation	260770	0	0	0	260770	90897	30747	0	121644	0	169873	139126
Car	818156	0	0	0	818156	778094	0	0	778094	0	40062	40062
Scooter	34530	0	0	0	34530	17173	4461	0	21634	0	17357	12896
Generator	347137	0	0	0	347137	136226	38260	0	174485	0	210911	172652
Computers	846638	0	277924	0	1124561	799045	20237	0	819282	0	47593	305279
Mobile Phones	0	0	69235	0	69235	0	992	0	992	0	0	68243
Router	0	0	150069	0	150069	0	45022	0	45022	0	0	105047
<b>Total</b>	<b>9736863</b>	<b>0</b>	<b>568712</b>	<b>0</b>	<b>10305574</b>	<b>2752139</b>	<b>424813</b>	<b>0</b>	<b>3176952</b>	<b>0</b>	<b>6984724</b>	<b>7128623</b>
Previous year	9655922	80940	0	0	9736863	1754504	554708	0	2309212	0	7901418	7427650

