Shubham Stock Broking Services Private Limited

Balance Sheet as on March 31st, 2026

(Rs. in hundreds)

Sr. No.	Particulars	Note No.	Current Period Amount	Current Period Total	Previous Year Amount
A	**EQUITY AND LIABILITIES**				
(1)	**Share Holders' Funds**				
	(a) Share Capital	I		260000.00	260000.00
	(b) Reserves & Surplus	II		367209.86	436797.25
(2)	**Non-Current Liabilities**				
	(a) Long term borrowings	III	0.00		0.00
	(b) Deferred tax liabilities (Net)		0.00		0.00
	(c) Other long term liabilities		0.00		0.00
	(d) Long term provisions		0.00		0.00
				0.00	
(3)	**Current Liabilities**				
	(a) Short term borrowings	IV	0.00		0.00
	(b) Trade payables		30104.72		15965.22
	(c) Other current liabilities	V	618703.90		785008.96
	(d) Short term provisions	VI	0.00		6100.00
				648808.62	
	TOTAL (1+2+3)			**1276018.47**	**1503871.43**
B	**ASSETS**				
(1)	**Non-Current Assets**				
	(a) Property, Plant & Equipments	XXI	68130.53		73996.17
	(b) Intangible Assets	XIII	371.02		627.58
	(d) Other Non-current Assets	VII	5000.00		5000.00
				73501.55	
(2)	**Current Assets**				
	(a)Current Investments	VIII	32900.63		39665.97
	(b) Inventories		0.00		0.00
	(c) Trade receivables	IX	6844.52		6216.17
	(d) Cash and cash equivalents	X	29423.53		41622.85
	(e) Short-term loans and advances	XI	1107477.67		1291835.21
	(f) Other current assets	XII	25870.57		44907.48
				1202516.93	
	TOTAL (1+2)			**1276018.47**	**1503871.43**

Notes on financial statements and significant accounting policies **I to XXI**

For Shubham Stock Broking Services Private Limited

(Anil Aggarwal)
Director

(Rajni Sharma)
Director

Amritsar
28th August, 2026

Auditors Reports

As per our separate report of even date Annexed
For S R Pardeep & Associate
Chartered Accountants

(Pardeep Kapoor)
Partner
Membership No. 17675
UDIN: 26017675JBMK204915

Shubham Stock Broking Services Private Limited

Profit & Loss Statement for the year ending 31.03.2026

(Rs. in hundreds)

Sr. No.	Particulars	Note No.	Current Period Amount	Current Period Total	Previous Year
I	**Revenue from Operations**				
	Brokerage & Commission		45716.02		90946.90
	Income from DP Operations		2636.44		2667.98
	Other Operating Incomes	XVII	6639.94		17829.41
	Profit on Self Trading	XVI	-36601.27	18391.12	34582.08
II	**Other Income**	XIV		56450.30	84501.01
III	**Capital Gain on Sale of Shares**	XV		-17523.69	8648.59
	Total Revenue			**57317.73**	**239175.97**
IV	**Expenses**				
	Employee benefit expenses	XVIII		73758.00	111639.70
	Finance Cost	XIX		33.64	34369.62
	Depreciation	XXI		7985.86	8227.87
	Other expenses	XX		46254.38	71254.39
	Total Expenses			**128031.88**	**225491.59**
V	**Profit before exceptional and extraordinory items and tax (III - IV)**			-70714.15	13684.38
VI	**Exceptional Items**			0.00	0.00
VII	**Profit before extra ordinary items and tax (V - VI)**			-70714.15	13684.38
VIII	**Extra ordinary items**			0.00	0.00
IX	**Profit before tax (VII-VIII)**			-70714.15	13684.38
X	**Tax expense**				
	For Current Year			0.00	6100.00
	For Earlier Years			-1126.76	-703.17
XI	**Profit/Loss for the period from continuing operations**			-69587.39	8287.56

S R PARDEEP & ASSOCIATES FRN: 002773N

Shubham Stock Broking Services Private Limited

Profit & Loss Statement for the year ending 31.03.2026

(Rs. in hundreds)

Sr. No.	Particulars	Note No.	Current Period Amount	Current Period Total	Previous Year
XII	**Profit/Loss for discontinuing operations**			0.00	0.00
XIII	**Tax expense of discontinuing operations**			0.00	0.00
XIV	**Profit/Loss from discontinuing operations after tax**			0.00	0.00
XV	**Profit/Loss for the period**			-69587.39	8287.56
	Add:				
	Balance b/f from last year			236797.25	228509.69
	Less:				
	Depreciation adjustment for earlier years				
	Proposed dividend			0.00	0.00
	Transfer to reserves			0.00	0.00
	Balance carried to balance sheet			167209.86	236797.25
XVI	**Earnings per equity shares**				
	Basic			-2.68	0.32
	Diluted			-2.68	0.32

Notes on financial statements and significant accounting policies **I to XXI**

Auditors Repots

For Shubham Stock Broking Services Private Limited

Anil Aggarwal
(Anil Aggarwal)
Director

Rajni Sharma
(Rajni Sharma)
Director

Amritsar
28th August, 2026

Auditors Reports

As per our separate report of even date Annexed
For S R Pardeep & Associate
Chartered Accountants

(Pardeep Kapoor)
Partner
Membership No. 17675
UDIN: 26017675JBMK204915

Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2026 & Profit & Loss Statement for the year ending on that date

(Rs. in hundreds)

Note No.	Particulars	Current Year Amount	Previous Year Amount
I	**Share Capital**		
	Authorised		
	2750000 (Prev. year 2750000) Equity Shares of Rs. 10 each	275000.00	275000.00
	Issued, subscribed & paid up Capital		
	2600000 (Prev. Year 2600000) Equity Shares of Rs. 10 each fully paid up	260000.00	260000.00
	Total as per Balance Sheet	**260000.00**	**260000.00**
	Details of shareholders having 5% or more share capital are given in point no. 11 of Note XX		
II	**Reserves & Surplus**		
	a) General Reserve		
	Balance brought forword	50000.00	50000.00
	Additions during the year	0.00	0.00
		50000.00	50000.00
	b) Share Premium Account	150000.00	150000.00
	c) Profit & Loss Statement Balance	167209.86	236797.25
	Total as per Balance Sheet	**367209.86**	**436797.25**
III	**Long term borrowing**	**0.00**	**0.00**
IV	**Short Term Borrowings**		
	Advances from directors & relatives	0.00	0.00
	Total as per Balance Sheet	**0.00**	**0.00**
V	**Other Current Liabilities**		
	Expenses payable	10912.71	24160.14
	Advances from customers	607451.20	760817.70
	Creditors for expenses and others	340.00	31.12
	Total as per Balance Sheet	**618703.90**	**785008.96**
VI	**Short Term Provisions**		
	a) Provisions for taxation		
	Balance brought forward	6100.00	60000.00
	Additions during the year	0.00	6100.00
	Less: Adjustment during the year	6100.00	60000.00
	Total as per Balance Sheet	**0.00**	**6100.00**
VII	**Other Non-current Assets**		
	Security Deposit with CDSL	5000.00	5000.00
	Total as per Balance Sheet	**5000.00**	**5000.00**

S.R. PARDEEP & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 002773N

Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2026 & Profit & Loss Statement for the year ending on that date

(Rs. in hundreds)

Note No.	Particulars	Current Year Amount	Previous Year Amount
VIII	**Current Investments**		
	Short-term investment in Mutual Funds	192.05	184.18
	Investment in shares at cost	32708.58	39481.79
	Total as per Balance Sheet	**32900.63**	**39665.97**
IX	**Trade Receivables**		
	(a) (Unsecured considered good)		
	Debtors Outstanding for more than 6 months	5271.51	5082.35
	Other Debtors	1573.01	1133.82
	(b) Doubtful	0.00	0.00
	Total as per Balance Sheet	**6844.52**	**6216.17**
X	**Cash and cash equivalents**		
	(a) Balances in current account with scheduled banks	3915.97	11594.01
	(b) Cash in hand	478.56	4984.84
	(c)FDRs with banks (Due after 1 year, previous year NIL)	25000.00	25000.00
	(d) Stamp Papers in Hand	29.00	44.00
	Total as per Balance Sheet	**29423.53**	**41622.85**
XI	**Short term loans & advances**		
	(Unsecured considered good)		
	Margin with NSEIL / NSCCL	125000.00	125000.00
	NSE Early Pay-in of Funds	0.00	0.00
	Margin Deposit with NSE (MD A/c)	109724.58	45275.08
	Margin with Globe Capital Market Ltd	864298.63	1084032.22
	Advance Tax including TDS	7895.84	35449.86
	Other Short Term Advances	558.63	2078.05
	Total as per Balance Sheet	**1107477.67**	**1291835.21**
XII	**Other current assets**		
	Interest Receivable	24039.71	40518.28
	Other receivables	1830.86	4389.20
	Total as per Balance Sheet	**25870.57**	**44907.48**
XIII	**Preliminary Expenses**		
	Balance b/f	627.58	884.14
	Additions during the year	0.00	0.00
	Less: Written Off	256.56	256.56
	Total as per Balance Sheet	**371.02**	**627.58**
XIV	**Other Income**		
	Misc Income	38.64	2.91
	Balances Written-Off	0.00	0.00
	Profit on Sale of Fixed Assets	0.00	0.00
	Dividend Received Account	311.10	1041.76
	Interest Received	54424.39	83456.34
	Interest Received from Income Tax Department	1676.18	0.00
	Total as per Profit & Loss Statement	**56450.30**	**84501.01**

S R PARDEEP & ASSOCIATES CA FRN: 002773N

Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2026 & Profit & Loss Statement for the year ending on that date

(Rs. in hundreds)

Note No.	Particulars	Current Year Amount	Previous Year Amount
XV	**Capital Gain**		
	Sale of shares (A)	277845.89	1142123.66
	Total Purchases	-288596.38	-1080024.30
	shares in hand as on closing at cost	32708.58	39481.79
	shares in hand as on opening at cost	-39481.79	-92932.56
	Capital Gain (A-B)	**-17523.69**	**8648.59**
XVI	**Profit on Self Trading a/c**		
	Opening Stock (Options in hand) Net Purchased(-) and sold (+)	17053.16	-9894.94
	Purchases/Future Debits	-1078777.75	-1036918.11
	Loss on Trading in CM Segment	0.00	-3627.40
	Sales/Future Credits	1033160.11	1106528.33
	Closing Stock (Options in hand) Net Sold (-) and purchased (+)	-7012.34	-17053.16
	Loss on Jobbing in CM Segment	-1024.46	-4452.64
	Profit on Self Trading	**-36601.27**	**34582.08**
XVII	**Other Operating Incomes**		
	NSE/NSCCL/Clearing & SEBI Charges Recovered	6211.46	16652.56
	Delay Payment Charges	428.48	1176.85
	Total as per Profit & Loss Statement	**6639.94**	**17829.41**
XVIII	**Employee Benefit Expenses**		
	Salaries to Staff	47158.00	81089.70
	Directors' Salaries	26600.00	30550.00
	Total as per Profit & Loss Statement	**73758.00**	**111639.70**
XIX	**Finance Cost**		
	Interest Charges	21.68	34251.38
	Interest Paid to Income Tax Department	11.96	117.59
	Bank Charges	0.00	0.65
	Total as per Profit & Loss Statement	**33.64**	**34369.62**
XX	**Other Expenses**		
	Audit Charges	250.00	250.00
	Advertisement & Publicity		0.00
	Car Expenses	616.30	707.23
	Computer Expenses	286.02	465.36
	Conference Expenese	0.00	0.00

S.R. PARDEEP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 002773N

Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2026 & Profit & Loss Statement for the year ending on that date

(Rs. in hundreds)

Note No.	Particulars	Current Year Amount	Previous Year Amount
	Rebate, Discounts & Commission	265.19	72.76
	Demat/CDSL Charges	2114.44	1696.96
	Diwali Exp	305.90	238.97
	Electricity & Water Expenses	2120.30	2377.62
	Generator Expenses	179.70	280.60
	Insurance Charges	177.27	187.11
	Legal Charges	52.71	211.45
	Medical & Sanitation Exp	54.40	54.15
	Misc. Expenses	335.28	293.41
	Newpapers & Periodicals	52.00	36.30
	NSE/NSCCL/Clearing & SEBI Charges	11516.83	17150.73
	NISM Fees	134.09	45.42
	Postage & Telegram Exp	253.50	313.67
	Professional Charges	1959.80	23694.60
	Refreshment Expenses	565.60	449.92
	Repair & Maintenance	1123.08	2482.28
	Property Tax	103.62	98.69
	Scooter Expenses	205.75	212.50
	Software Exp.	4234.07	4485.97
	Stationery & Printing Exp	264.14	321.89
	Stamp Duty	1370.70	1152.24
	STT Paid on self trading of shares (Non-Delv)	13957.11	7899.36
	STT Paid on self trading of shares (CM-Delivery)	580.27	2331.97
	Subscriptions	242.00	219.00
	Telephone Expenses	528.58	356.45
	Travelling Expenses	93.50	278.24
	Lease Line Charges	2055.68	2633.00
	Preliminary expenses written off	256.56	256.56
	Total as per Profit & Loss Statement	**46254.38**	**71254.39**

For Shubham Stock Broking Services Private Limited

Anil Aggarwal

(Anil Aggarwal)
Director

Rajni Sharma

(Rajni Sharma)
Director

Amritsar
28th August, 2026

Auditors Reports

As per our separate report of even date
For S R Pardeep & Associate
Chartered Accountants

(Pardeep Kapoor)
Partner
Membership No. 17675
UDIN: 26017675JBMK204915

Shubham Stock Broking Services Private Limited

Note: XXI

Property, Plant and Equipments forming part of the Balance Sheet as at 31.03.2026

(Rs. in hundreds)

Particulars	Gross Block				Depreciation					Net Block	
	As on 01.04.25	Addition for the year	Sales during the year	As on 31.03.26	Upto 31.03.25	For the year	On sales Upto date	Upto 31.03.26	Dep., adjust for earlier years	As on 31.03.25	As on 31.03.26
Land	26507.89	0.00		26507.89	0.00	0.00	0.00	0.00	0.00	26507.89	26507.89
Building	36903.05	0.00		36903.05	11084.79	1257.35	0.00	12342.14	0.00	25818.26	24560.91
Furniture & Fixtures	13450.76	891.42		14342.18	7367.64	1896.11	0.00	9263.75	0.00	6083.12	5078.43
Office Equipment	3553.23	0.00		3553.23	1808.92	310.05	0.00	2118.97	0.00	1744.31	1434.26
Air Conditioners	4674.11	0.00		4674.11	2845.40	325.05	0.00	3170.45	0.00	1828.71	1503.66
Electric Installation	3132.78	0.00		3132.78	2231.17	163.19	0.00	2394.36	0.00	901.61	738.42
Car	16374.63	0.00		16374.63	12889.95	827.59	0.00	13717.54	0.00	3484.68	2657.09
Scooter	345.30	0.00		345.30	305.53	9.97	0.00	315.50	0.00	39.77	29.80
Generator	3471.37	0.00		3471.37	2693.92	140.33	0.00	2834.25	0.00	777.45	637.12
Computers	22922.85	1228.81		24151.66	18886.06	2580.01	0.00	21466.07	0.00	4036.79	2685.60
Mobile Phones	3575.91	0.00		3575.91	944.91	476.21	0.00	1421.12	0.00	2631.00	2154.79
Router	1500.69	0.00	0.00	1500.69	1358.13	0.00	0.00	1358.13	0.00	142.56	142.56
Total	**136412.57**	**2120.24**	**0.00**	**138532.81**	**62416.42**	**7985.86**	**0.00**	**70402.28**	**0.00**	**73996.15**	**68130.53**
Previous year	125668.28	10744.30	0.00	136412.58	**54188.54**	8227.87	0.00	62416.41	0.00	71479.74	73996.17

S.R PARDEEP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 002773N

Shubham Stock Broking Services Private Limited

Note no. XXI

Notes to accounts and significant accounting policies

(A) Notes to Accounts

1 Capital Contracts pending execution NIL

2 Contingent Libailities not provided for NIL

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 whereever 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 value of shares in hand as on 31/03/2026 have been shown in the balance sheet at cost price as the company has shown it as current investments and the capital gain thereon being taxable under the head capital gain.

8 The details of related party transatons for the period 01/04/2025 to 31/03/2026 are as under:

Party	Nature	Relation	Amount(Rs.)
Mr. Anil Aggarwal	Salary Paid	Director	550000
Mrs. Rajni Sharma	Salary Paid	Director	1100000
Mrs. Aakshi Gupta	Salary Paid	Director	1010000
Ms. Natalia Sharma	Salary Paid	Relative	675000
Mrs. Onam Aggarwal	Brokerage Received	Relative	92102
Mr. Agrim Aggarwal	Brokerage Received	Relative	1584
Mr. Manik Sharma	Brokerage Received	Relative	90
Mr. Munish Gupta	Brokerage Received	Relative	19583
Mr. Vipan Kumar	Brokerage Received	Relative	62784

9 There is no immovable property which has not been registered in the name of the company. The company has not re-valued its property, plant and equipment in past.

10 There is no loan or advance to promoters, directors, KMPs and related parties as on 31.03.2026

S.R PARDEEP & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 002773N

11 **List of shareholders holding more than 5% of share capital:**

Name	No of shares 31.03.2026	%age	No of shares 31.03.2025	%age
SANJAY KHETARPAL	500000	19.23%	500000	19.23%
AAKSHI GUPTA	401500	15.44%	401500	15.44%
NEERAJ SHARMA	396500	15.25%	396500	15.25%
RAJNI SHARMA	369250	14.20%	369250	14.20%
ANIL AGGARWAL	288750	11.11%	288750	11.11%

Promoters Holding:

Name	No of shares	%age	No of shares	%age
AAKSHI GUPTA	401500	15.44%	401500	15.44%
ONAM AGGARWAL	100000	3.85%	100000	3.85%
ANIL AGGARWAL	288750	11.11%	288750	11.11%
AGRIM AGGARWAL	85000	3.27%	85000	3.27%
RAJNI SHARMA	369250	14.20%	369250	14.20%
NEERAJ SHARMA	396500	15.25%	396500	15.25%
MANIK SHARMA	110000	4.23%	110000	4.23%
Total	1751000	67.35%	1751000	67.35%

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 Limited

(Anil Aggarwal)
Director

(Rajni Sharma)
Director

Amritsar
28th August, 2026

Auditors Reports

As per our separate report of even date Annexed
For S R Pardeep & Associate
Chartered Accountants

(Pardeep Kapoor)
Partner
Membership No. 17675
UDIN: 26017675JBMK204915

Note no. XXI

Notes to accounts and significant accounting policies

1 Trade Payables Ageing Schedule:

Outstanding for following periods from due date of payment as at 31st March, 2026

	< 1 Years	1-2 Years	2-3 Years	>3 Years	Total
Micro, Small and Medium Enterprises (MSME)	Nil	Nil	Nil	Nil	Nil
Other than Micro, Small and Medium Enterprises	3,010,471.54	Nil	Nil	Nil	3,010,471.54
Total	**3,010,471.54**	Nil	Nil	Nil	**3,010,471.54**

Outstanding for following periods from due date of payment as at 31st March, 2025

	< 1 Years	1-2 Years	2-3 Years	>3 Years	Total
Micro, Small and Medium Enterprises (MSME)	Nil	Nil	Nil	Nil	-
Other than Micro, Small and Medium Enterprises	1,596,522.00	Nil	Nil	Nil	1,596,522.00
Total	**1,596,522.00**	-	-	-	**1,596,522.00**

2 Trade Receivables Ageing Schedule:

a As on 31 March 2026

Particulars	Outstanding for following periods from Due Date of Payment				
	< 6 Months	6 Months > 1 Year	1-2 Years	2-3 Years	> 3 Years
(i) Undisputed Trade Receivables – Considered Good	157,301.05	45,299.12	101,265.00	380,586.75	-
(ii) Undisputed Trade Receivables – Considered Doubtful	-			-	-
(iii) Disputed Trade Receivable – Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivable – Considered Doubtful					
Total	157,301.05	45,299.12	101,265.00	380,586.75	-

b As on 31 March 2025

Particulars	Outstanding for following periods from Due Date of Payment				
	< 6 Months	6 Months > 1 Year	1-2 Years	2-3 Years	> 3 Years
(i) Undisputed Trade Receivables – Considered Good	113,382.00	65,521.12	104,964.07	337,750.00	-
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-
(iii) Disputed Trade Receivable – Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivable – Considered Doubtful	-	-	-	-	-
Total	113,382.00	65,521.12	104,964.07	337,750.00	-

S.R. PARDEEP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 002773N

3 RATIOS

Ratio	Numerator	Denominator	31-Mar-26	31-Mar-25	% change
Current ratio	Current Assets	Current Liabilities	1.85	1.76	4.79%
Debt- Equity Ratio	Total Debt	Shareholder's Equity	-	-	NA
Debt Service Coverage ratio	Net profit before taxes + Non-cash operating expenses(Dep and other amortisations)	Interest & Lease Payments + Principal Repayments	NA	NA	0.00%
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	-10.51%	1.20%	111.38%
Inventory Turnover ratio	Cost of goods sold	Average Inventory	90.49	76.43	15.54%
Trade Receivable Turnover Ratio	Gross credit sales - sales return	Average Trade Receivable	8.42	12.28	-45.80%
Trade Payable Turnover Ratio	Gross credit purchases - purchase return	Average Trade Payables	NA	NA	NA
Net Capital Turnover Ratio	Net sales	Current assets – Current liabilities	3.91	3.65	6.64%
Net Profit ratio	Net Profit	Net sales	-3.21%	0.37%	111.44%
Return on Capital Employed	Earnings before interest and taxes	Total Assets- Total Current Liabilities	-11.27%	6.90%	161.20%
Return on Investment	Interest (Finance Income)	Investment (Average)	-47.44%	14.60%	130.77%

Notes:

1 Return on equity has declined and is rather minus because there is net loss during the year. The prime reason is the loss on self trading

S. PARDEEP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 002773N

2 Net profit ratio has declined and is rather minus because there is net loss during the year.
3 Return on capital has declined and is rather minus because there is net loss during the year.
4 Return on investments has declined and is rather minus as there is capital loss instead of capital gain.

Auditors Repots

For Shubham Stock Broking Services Private Ltd.

(Anil Aggarwal)
Director

(Rajni Sharma)
Director

28th August, 2026
Amritsar

As per our separate report of even date Annexed

For S R Pardeep & Associate
Chartered Accountants

S R PARDEEP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 002773N

(Pardeep Kapoor)
Partner
Membership No. 17675
UDIN: 26017675JBMK204915