

Shubham Stock Broking Services Private Limited
Balance Sheet as on March 31st, 2025

(Rs. in hundred)

Sr. No.	Particulars	Note No.	Current Period		Previous Year Amount
			Amount	Total	
A	<u>EQUITY AND LIABILITIES</u>				
(1)	Share Holders' Funds				
	(a) Share Capital	I		260000.00	260000.00
	(b) Reserves & Surplus	II		436797.25	428509.69
(2)	Non-Current Liabilities				
	(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)	Current Liabilities				
	(a) Short term borrowings	IV	NIL		NIL
	(b) Trade payables		15965.22		156278.91
	(c) Other current liabilities	V	785008.96		1069339.58
	(d) Short term provisions	VI	6100.00		60000.00
				807074.18	
	TOTAL (1+2+3)			1503871.43	1974128.18
B	<u>ASSETS</u>				
(1)	Non-Current Assets				
	(a) Property, Plant & Equipments	XX	73996.17		71479.74
	(b) Intangible Assets	XII	627.58		884.14
	(d) Other Non-current Assets	VII	5000.00		5000.00
				79623.75	
(2)	Current Assets				
	(a) Current Investments	VIII	39665.97		93108.18
	(b) Inventories		0.00		0.00
	(c) Trade receivables	IX	6216.17		11937.66
	(d) Cash and cash equivalents	X	41622.85		58084.45
	(e) Short-term loans and advances	XI	1291835.21		1721326.76
	(f) Other current assets	XII	44907.48		12307.26
				1424247.68	
	TOTAL (1+2)			1503871.43	1974128.18

Notes on financial statements and significant accounting policies

I to XXI

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 S R Pardeep & Associate
Chartered Accountants

Pardeep Kapoor

(Pardeep Kapoor)
Partner

Membership No. 17675
UDIN: 25017675BMGSOC9288

Amritsar
03rd September, 2025



Shubham Stock Broking Services Private Limited
Profit & Loss Statement for the year ending 31.03.2025

(Rs. in hundred)

Sr. No.	Particulars	Note No.	Current Period Amount	Total	Previous Year
I	Revenue from Operations				
	Brokerage & Commission		90946.90		90455.85
	Income from DP Operations		2667.98		2736.90
	Other Operating Incomes	XVI	17829.41		20343.60
	Profit on Self Trading	XV	34582.08	146026.38	169493.46
II	Other Income	XIII		84501.01	62973.28
III	Capital Gain on Sale of Shares	XIV		8648.58	54419.38
	Total Revenue			239175.97	400422.48
IV	Expenses				
	Employee benefit expenses	XVII		111639.70	56710.16
	Finance Cost	XVIII		34369.62	15775.36
	Depreciation	XX		8227.87	7148.38
	Other expenses	XIX		71254.39	74764.84
	Total Expenses			225491.59	154398.74
V	Profit before exceptional and extraordinary items and tax (III - IV)			13684.38	246023.73
VI	Exceptional Items			0.00	0.00
VII	Profit before extra ordinary items and tax (V - VI)			13684.38	246023.73
VIII	Extra ordinary items			0.00	0.00
IX	Profit before tax (VII-VIII)			13684.38	246023.73
X	Tax expense				
	For Current Year			6100.00	60000.00
	For Earlier Years			-703.17	106.27
XI	Profit/Loss for the period from continuing operations			8287.56	185917.46



Shubham Stock Broking Services Private Limited
Profit & Loss Statement for the year ending 31.03.2025

(Rs. in hundred)

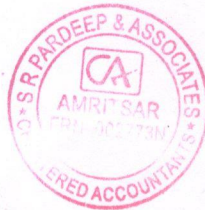
Sr. No.	Particulars	Note No.	Current Period		Previous Year
			Amount	Total	
XII	Profit/Loss for discontinuing operations			0.00	0.00
XIII	Tax expense of discontinuing operations			0.00	0.00
XIV	Profit/Loss from discontinuing operations after tax			0.00	0.00
XV	Profit/Loss for the period			8287.56	185917.46
	Add:				
	Balance b/f from last year			228509.69	42592.23
	Less:				
	Depreciation adjustment for earlier years				
	Proposed dividend			0.00	0.00
	Transfer to reserves			0.00	0.00
	Balance carried to balance sheet			236797.25	228509.69
XVI	Earnings per equity shares				
	Basic			0.32	13.77
	Diluted			0.32	13.77

Notes on financial statements and significant accounting policies I to XXI

For Shubham Stock Broking Services Private Limited

Anil Aggarwal *Rajni Sharma*
 (Anil Aggarwal) (Rajni Sharma)
 Director Director

Amritsar
 03rd September, 2025



Auditors Reports

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

(Signature)

(Pardeep Kapoor)
 Partner
 Membership No. 17675
 UDIN: 25017675BMGSOC9288

Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2025 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
I	Share Capital		
	<u>Authorised</u> 2750000 (Prev. year 2750000) Equity Shares of Rs. 10 each	275000.00	275000.00
	<u>Issued, subscribed & paid up Capital</u> 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) <u>General Reserve</u>		
	Balance brought forward	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	236797.25	228509.69	
	Total as per Balance Sheet	436797.25	428509.69
III	Long term borrowing	NIL	NIL
IV	Short Term Borrowings		
	Advances from directors & relatives	NIL	NIL
	Total as per Balance Sheet	NIL	NIL
V	Other Current Liabilities		
	Expenses payable	24160.14	8155.91
	Advances from customers	760817.70	1060103.27
	Creditors for expenses and others	31.12	1080.40
	Total as per Balance Sheet	785008.96	1069339.58
VI	Short Term Provisions		
	a) <u>Provisions for taxation</u>		
	Balance brought forward	60000.00	818.03
	Additions during the year	6100.00	60000.00
	Less: Adjustment during the year	60000.00	818.03
	Total as per Balance Sheet	6100.00	60000.00
VII	Other Non-current Assets		
	Security Deposit with CDSL	5000.00	5000.00
	Total as per Balance Sheet	5000.00	5000.00



Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2025 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
VIII	<u>Current Investments</u>		
	Short-term investment in Mutual Funds	184.18	175.61
	Investment in shares at cost	39481.79	92932.56
	Total as per Balance Sheet	39665.97	93108.18
IX	<u>Trade Receivables</u>		
	(a) (Unsecured considered good)		
	Debtors Outstanding for more than 6 months	5082.35	4843.87
	Other Debtors	1133.82	7093.79
	(b) Doubtful	0.00	0.00
	Total as per Balance Sheet	6216.17	11937.66
X	<u>Cash and cash equivalents</u>		
	(a) Balances in current account with scheduled banks	11594.01	30382.31
	(b) Cash in hand	4984.84	2649.14
	(c)FDRs with banks (Due within 1 year NIL, previous year Rs. 32 lakh)	25000.00	25000.00
	(d) Stamp Papers in Hand	44.00	53.00
	Total as per Balance Sheet	41622.85	58084.45
XI	<u>Short term loans & advances</u>		
	(Unsecured considered good)		
	Margin with NSEIL / NSCCL	125000.00	125000.00
	NSE Early Pay-in of Funds		0.00
	Margin Deposit with NSE (MD A/c)	45275.08	126669.62
	Margin with Globe Capital Market Ltd	1084032.22	1396449.09
	Advance Tax including TDS	35449.86	60985.73
	Other Short Term Advances	2078.05	12222.32
	Total as per Balance Sheet	1291835.21	1721326.76
XII	<u>Other current assets</u>		
	Interest Receivable	40518.28	11294.64
	Other receivables	4389.20	1012.62
	Total as per Balance Sheet	44907.48	12307.26
XII	<u>Preliminary Expenses</u>		
	Balance b/f	884.14	570.14
	Additions during the year	0.00	570.17
	Less: Written Off	256.56	256.17
	Total as per Balance Sheet	627.58	884.14
XIII	<u>Other Income</u>		
	Misc Income	2.91	2.65
	Balances Written-Off	0.00	95.72
	Profit on Sale of Fixed Assets	0.00	37.50
	Dividend Received Account	1041.76	837.65
	Interest Received	83456.34	61788.58
	Interest Received from Income Tax Department	0.00	211.19
	Total as per Profit & Loss Statement	84501.01	62973.28



Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2025 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
XIV	<u>Capital Gain</u>		
	Sale of shares (A)	1142123.66	875906.80
	Less: Cost of Shares Sold	0.00	0.00
	Total Purchases	1080024.30	914419.98
	Less: Cost of shares in hand as on closing	39481.79	92932.56
	Add: Cost of shares in hand as on opening	92932.56	0.00
	Net Cost (B)	1133475.07	821487.42
	Capital Gain (A-B)	8648.58	54419.38
XV	<u>Profit on Self Trading a/c</u>		
	Opening Stock (Options in hand) Net Purchased	9894.94	0.00
	Purchases/Future Debits	1036918.11	326750.09
	Less: Loss on Trading in CM Segment	3627.40	0.00
	Sales/Future Credits	1106528.33	486348.61
	Closing Stock (Options in hand) Net Sold	17053.16	9894.94
	Loss on Jobbing in CM Segment	4452.64	0.00
	Profit on Self Trading	34582.08	169493.46
XVI	<u>Other Operating Incomes</u>		
	NSE/NSCCL/Clearing & SEBI Charges Recovered	16652.56	19750.02
	Delay Payment Charges	1176.85	593.57
	Total as per Profit & Loss Statement	17829.41	20343.60
XVII	<u>Employee Benefit Expenses</u>		
	Salaries to Staff	81089.70	34670.16
	Directors' Salaries	30550.00	22040.00
	Total as per Profit & Loss Statement	111639.70	56710.16
XVIII	<u>Finance Cost</u>		
	Interest Charges	34251.38	15748.63
	Interest Paid to Income Tax Department	117.59	26.73
	Bank Charges	0.65	0.00
	Total as per Profit & Loss Statement	34369.62	15775.36
XIX	<u>Other Expenses</u>		
	Audit Charges	250.00	250.00
	Advertisement & Publicity	0.00	649.00
	Car Expenses	707.23	658.05
	Computer Expenses	465.36	1228.10
	Conference Expensese	0.00	432.31



Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2025 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
	Rebate, Discounts & Commission	72.76	22.55
	Demat/CDSL Charges	1696.96	1659.74
	Diwali Exp	238.97	145.00
	Electricity & Water Expenses	2377.62	1904.65
	Generator Expenses	280.60	321.94
	Insurance Charges	187.11	40.63
	Legal Charges	211.45	181.32
	Medical & Sanitation Exp	54.15	71.30
	Misc. Expenses	293.41	312.52
	Newspapers & Periodicals	36.30	60.58
	NSE/NSCCL/Clearing & SEBI Charges	17150.73	26184.61
	NISM Fees	45.42	66.76
	Postage & Telegram Exp	313.67	102.85
	Professional Charges	23694.60	24245.00
	Refreshment Expenses	449.92	418.02
	Repair & Maintenance	2482.28	1743.02
	Property Tax	98.69	94.00
	Scooter Expenses	212.50	258.99
	Software Exp.	4485.97	4400.12
	Stationery & Printing Exp	321.89	222.25
	Stamp Duty	1152.24	142.66
	STT Paid on self trading of shares (Non-Deliv)	7899.36	4463.47
	STT Paid on self trading of shares (CM-Delivery)	2331.97	1785.16
	Subscriptions	219.00	219.93
	Telephone Expenses	356.45	463.28
	Travelling Expenses	278.24	96.63
	Lease Line Charges	2633.00	1664.23
	Preliminary expenses written off	256.56	256.17
	Balances written off	0.00	0.00
	Total as per Profit & Loss Statement	71254.39	74764.84

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 S R Pardeep & Associate
Chartered Accountants

(Signature)

(Pardeep Kapoor)
Partner
Membership No. 17675
UDIN: 25017675BMGSOC9288

Amritsar
03rd September, 2025



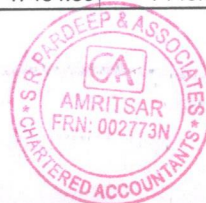
Shubham Stock Broking Services Private Limited

Note- XX

Property, Plant and Equipments forming part of the Balance Sheet as at 31.03.2025

(Rs. in hundred)

Particulars	Gross Block			Depreciation					Net Block		
	As on 1.4.2024	Addition for the year	Sales during the year	As on 31.03.2025	Upto 31.03.2024	For the year	On sales Upto date	Upto 31.03.2025	Dep., adjust for earlier years	As on 31.3.2024	As on 31.03.2025
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	9763.07	1321.72	0.00	11084.79	0.00	27139.98	25818.26
Furniture & Fixtures	8123.66	5327.10		13450.76	6318.41	1049.23	0.00	7367.64	0.00	1805.25	6083.12
Office Equipment	2729.93	823.30		3553.23	1466.18	342.74	0.00	1808.92	0.00	1263.75	1744.31
Air Conditioners	3910.41	763.71		4674.11	2486.00	359.40	0.00	2845.40	0.00	1424.41	1828.71
Electric Installation	3132.78	0.00		3132.78	2031.91	199.26	0.00	2231.17	0.00	1100.87	901.62
Car	16374.63	0.00		16374.63	11773.25	1116.70	0.00	12889.95	0.00	4601.38	3484.68
Scooter	345.30	0.00		345.30	292.07	13.46	0.00	305.53	0.00	53.23	39.77
Generator	3471.37	0.00		3471.37	2522.57	171.35	0.00	2693.92	0.00	948.80	777.45
Computers	20118.08	2804.78		22922.85	15746.39	3139.67	0.00	18886.06	0.00	4371.69	4036.80
Mobile Phones	2550.50	1025.41		3575.90	430.56	514.35	0.00	944.91	0.00	2119.94	2630.99
Router	1500.69	0.00	0.00	1500.69	1358.13	0.00	0.00	1358.13	0.00	142.56	142.56
Total	125668.28	10744.30	0.00	136412.58	54188.54	8227.87	0.00	62416.41	0.00	71479.74	73996.17
Previous year	120990.95	5234.26	556.93	125668.28	47484.59	7148.38	444.43	54188.54	0.00	73506.36	71479.74



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 Liabilities 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 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 value of shares in hand as on 31/03/2025 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 transactions for the period 01/04/2024 to 31/03/2025 are as under:

Party	Nature	Relation	Amount
Mr. Anil Aggarwal	Salary Paid	Director	715000
Mrs. Rajni Sharma	Salary Paid	Director	1300000
Mrs. Aakshi Gupta	Salary Paid	Director	1040000
Mrs. Onam Aggarwal	Professional Charges	Relative	300000
Mrs. Manik Sharma	Professional Charges	Relative	300000
Ms. Natalia Sharma	Salary Paid	Relative	600000
Mrs. Onam Aggarwal	Brokerage Received	Relative	383804
Mr. Agrim Aggarwal	Brokerage Received	Relative	42335
Mr. Anil Aggarwal	Brokerage Received	Director	1709
Mr. Manik Sharma	Brokerage Received	Relative	970
Mrs. Mehak Manocha	Brokerage Received	Relative	23
Mr. Munish Gupta	Brokerage Received	Relative	30401
Mrs. Anita Gupta	Brokerage Received	Relative	987

- 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 31.03.2025



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

Name	No of shares 31.03.2025	%age	No of shares 31.03.2024	%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.

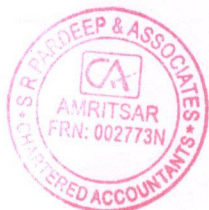
Auditors Repots

For Shubham Stock Broking Services Private Limited

Anil Aggarwal
(Anil Aggarwal)
Director

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(Rajni Sharma)
Director

Amritsar
03rd September, 2025



Auditors Reports

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

(Signature)
(Pardeep Kapoor)
Partner

Membership No. 17675
UDIN: 25017675BMGSOC9288

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, 2025

	< 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	1,596,521.52	Nil	Nil	Nil	1,596,521.52
Total	1,596,521.52	Nil	Nil	Nil	1,596,521.52

Outstanding for following periods from due date of payment as at 31st March, 2024

	< 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	15,627,891.00	Nil	Nil	Nil	15,627,891.00
Total	15,627,891.00	-	-	-	15,627,891.00

2 Trade Receivables Ageing Schedule:

a 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	113,382.09	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	113,382.09	65,521.12	104,964.07	337,750.00	-

b As on 31 March 2024

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	709,379.00	46,898.22	437,488.75	-	-
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-
(iii) Disputed Trade Receivable – Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivable – Considered Doubtful	-	-	-	-	-
Total	709,379.00	46,898.22	437,488.75	-	-



3 RATIOS

Ratio	Numerator	Denominator	31-Mar-25	31-Mar-24	% change
Current ratio	Current Assets	Current Liabilities	1.76	1.48	16.40%
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	1.20%	34.72%	-2801.41%
Inventory Turnover ratio	Cost of goods sold	Average Inventory	76.43	60.43	20.93%
Trade Receivable Turnover Ratio	Gross credit sales sales return	Average Trade Receivable	12.28	10.49	14.55%
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	3.65	1.52	58.50%
Net Profit ratio	Net Profit	Net sales	0.37%	20.06%	-5358.97%
Return on Capital Employed	Earnings before interest and taxes	Total Assets- Total Current Liabilities	6.90%	38.02%	-451.36%
Return on Investment	Interest (Finance Income)	Investment (Average)	14.60%	118.49%	-711.76%

Notes:

- Return on Equity ratio has decreased by 2410% due sharp fall in net profits which was due to sharp decline in profit from self trading. The prime reason for fall in self trading profit was fall in market in the second half of the financial year



- 2 Net profit ratio is fallen by 4618% due to heavy decline in net profits. The said fall was due to fall in profit from self trading
- 3 Return on capital employed is lower by 452% due to sharp fall in net profits
- 4 Return on investments also fell sharply by 711% due to decline in capital gains

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 S R Pardeep & Associate
Chartered Accountants

(Signature)

(Pardeep Kapoor)
Partner

Membership No. 17675
UDIN: 25017675BMGSOC9288

03rd, September, 2025
Amritsar

