

Shubham Stock Broking Services Private Limited
Balance Sheet as on March 31st, 2022

					(Rs. in hundred)
Sr. No.	Particulars	Note No.	Current Year		Previous Year Amount
			Amount	Total	
A	<u>EQUITY AND LIABILITIES</u>				
(1)	Share Holders' Funds				
	(a) Share Capital	I		135000	135000
	(b) Reserves & Surplus	II		115869	102249
(2)	<u>Non-Current Liabilities</u>				
	(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)	<u>Current Liabilities</u>				
	(a) Short term borrowings	IV	NIL		NIL
	(b) Trade payables		11655		39211
	(c) Other current liabilities	V	407689		439891
	(d) Short term provisions	VI	4400		2117
				423744	
	TOTAL (1+2+3)			674613	718469
B	<u>ASSETS</u>				
(1)	<u>Non-Current Assets</u>				
	(a) Property, Plant & Equipments	XIX	75971		71286
	(b) Intangible Assets		NIL		NIL
	(d) Other Non-current Assets	VII	5000		5000
				80971	
(2)	<u>Current Assets</u>				
	(a) Current Investments	VIII	160		160
	(b) Inventories		11149		5915
	(c) Trade receivables	IX	8729		10064
	(d) Cash and cash equivalents	X	127409		149763
	(e) Short-term loans and advances	XI	442673		470700
	(f) Other current assets	XII	3521		5582
				593642	
	TOTAL (1+2)			674613	718469

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
02nd September, 2022.

Auditors Reports

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

Ashwani Kalia
(Ashwani Kalia)
Proprietor

Membership No. 17800
UDIN: 22017800A04921453



Shubham Stock Broking Services Private Limited
Profit & Loss Statement for the year ended on 31.3.2022

(Rs. in hundred)

Sr. No.	Particulars	Note No.	Current Year Amount	Total	Previous Year
I	<u>Revenue from Operations</u>				
	Brokerage & Commission		68295		51889
	Income from DP Operations		2984		2220
	Other Operating Incomes	XV	13797		11833
	Profit on Self Trading	XIV	2081	87157	9217
II	Other Income	XIII		11195	8283
III	Total Revenue			98353	83442
IV	<u>Expenses</u>				
	Employee benefit expenses	XVI		42388	37663
	Finance Cost	XVII		1141	1546
	Depreciation	XIX		6836	4248
	Other expenses	XVIII		29454	28980
	Total Expenses			79819	72437
V	Profit before exceptional and extraordinary items and tax (III - IV)			18534	11005
VI	Exceptional Items			0	0
VII	Profit before extra ordinary items and tax (V - VI)			18534	11005
VIII	Extra ordinary items			0	0
IX	Profit before tax (VII-VIII)			18534	11005
X	Tax expense				
	For Current			4400	2117
	For Earlier Years			514	-107
XI	Profit/Loss for the period from continuing operations			13620	8995



Shubham Stock Broking Services Private Limited
Profit & Loss Statement for the year ended on 31.3.2022

(Rs. in hundred)

Sr. No.	Particulars	Note No.	Current Year		Previous Year
			Amount	Total	
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			13620	8995
	Add:				
	Balance b/f from last year			27249	18255
	Less:				
	Depreciation adjustment for earlier years				
	Proposed dividend			0	0
	Transfer to reserves			0	0
	Balance carried to balance sheet			40869	27249
XVI	Earnings per equity shares				
	Basic (in Rs)			1.01	0.67
	Diluted (in Rs)			1.01	0.67

Notes on financial statements and significant accounting policies I to XX1

Auditors Repots

For Shubham Stock Broking Services Private Ltd.

As per our separate report of even date Annexed

Anil Aggarwal *Rajni Sharma*

(Anil Aggarwal)
Director

(Rajni Sharma)
Director



Amritsar
02nd September, 2022

For Kalia & Co.
Chartered Accountants

Ashwani Kalia

(Ashwani Kalia)

Proprietor

Membership No. 17800

UDIN: 22017800 ATO4P2
1453

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. 7 lac have been given to NSE through M/s Globe Capital Market Limited as margin against F&O Segment. The said amount of Rs. 7 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 transactions for the FY21-22 are as under:

Party	Nature	Relation	Amount
Mr. Anil Aggarwal	Salary Paid	Director	450000
Mrs. Rajni Sharma	Salary Paid	Director	800000
Mrs. Aakshi Gupta	Salary Paid	Director	450000
Mrs. Onam Aggarwal	Loan Returned	Relative	525100
Mrs. Onam Aggarwal	Interest Recd	Relative	49700



- 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 The details of loan and advances to promoters, directors, KMPs and related parties is as under:

Type of Borrower	Amount of Advance	Percentage of total Loan and Advances
Mrs. Onam Aggarwal	234600	5.79%

- 11 The figures have been rounded off to the nearest of 00's

(B) Significant Accounting Policies:

- The accounts have been drawn on historical cost basis and are in accordance with the applicable Accounting Standards except where otherwise stated.
- 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.
- In respect of squared off transactions of self trading i.e. transactions not resulting into delivery, the amount of difference is taken as turnover.

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



Ashwani Kalia
(Ashwani Kalia)
Proprietor

Amritsar
02nd September, 2022

Membership No. 17800

UDIN: 22017800 ATO4821453

Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2022 & 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>																						
	1400000 (Prev. year 1400000) Equity Shares of Rs. 10 each	140000	140000																				
	<u>Issued, subscribed & paid up Capital</u>																						
	1350000 (Prev. Year 1350000) Equity Shares of Rs. 10 each fully paid up	135000	135000																				
	Total as per Balance Sheet	135000	135000																				
	Details of shareholders having 5% or more share capital As on 31.03.2022 & 31.03.2021																						
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Name</th> <th style="width: 20%;">No. of shares</th> <th style="width: 20%;">%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																				
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Raj Pal Khullar	76000	5.63																					
<u>Details of Promoters Shareholding</u>																							
<table style="width: 100%; border-collapse: collapse;"> <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>Neeraj Sharma</td> <td style="text-align: right;">61000</td> <td style="text-align: right;">4.52</td> </tr> <tr> <td>Onam Aggarwal</td> <td style="text-align: right;">10000</td> <td style="text-align: right;">0.74</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1116000</td> <td style="text-align: right;">82.67</td> </tr> </tbody> </table>	Anil Aggarwal	271250	20.09	Aakshi Gupta	276500	20.48	Rajni Sharma	351750	26.06	Tripta Sharma	145500	10.78	Neeraj Sharma	61000	4.52	Onam Aggarwal	10000	0.74	Total	1116000	82.67		
Anil Aggarwal	271250	20.09																					
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Rajni Sharma	351750	26.06																					
Tripta Sharma	145500	10.78																					
Neeraj Sharma	61000	4.52																					
Onam Aggarwal	10000	0.74																					
Total	1116000	82.67																					
II	Reserves & Surplus																						
	a) <u>General Reserve</u>																						
	Balance brought forward	50000	50000																				
	Additions during the year	0	0																				
	b) Share Premium Account	50000	50000																				
	c) Profit & Loss Statement Balance	25000	25000																				
Total as per Balance Sheet	40869	27249																					
		115869	102249																				
III	Long term borrowing	NIL	NIL																				
IV	Short Term Borrowings																						
	Advances from directors & relatives	0	0																				
	Total as per Balance Sheet	NIL	NIL																				
V	Other Current Liabilities																						
	Expenses payable	6826	9181																				
	Advances from customers	399945	430326																				
	Creditors for expenses and others	918	384																				
	Total as per Balance Sheet	407689	439891																				



Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2022 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
VI	<u>Short Term Provisions</u>		
	a) <u>Provisions for taxation</u>		
	Balance brought forward	2117	510
	Additions during the year	4400	2117
	Less: Adjustment during the year	2117	510
	Total as per Balance Sheet	4400	2117
VII	<u>Other Non-current Assets</u>		
	Security Deposit with CDSL	5000	5000
	Total as per Balance Sheet	5000	5000
VIII	<u>Current Investments</u>		
	Short-term investment in Mutual Funds	160	160
IX	<u>Trade Receivables</u>		
	(a) (Unsecured considered good)		
	Debtors Outstanding for more than 6 months	4843	4749
	Other Debtors	3886	5315
	(b) Doubtful	0	0
	Total as per Balance Sheet	8729	10064
X	<u>Cash and cash equivalents</u>		
	(a) Balances in current account with scheduled banks	85616	120540
	(b) Cash in hand	9748	4203
	(c) FDRs with banks	32000	25000
	(FDR Rs. 2500000 due with in one year last year Rs. 1250000)	44	20
	(d) Stamp Papers in Hand	44	20
	Total as per Balance Sheet	127409	149763
XI	<u>Short term loans & advances</u>		
	(Unsecured considered good)		
	Margin with NSEIL / NSCCL	125000	125000
	Margin with Globe Capital Market Ltd	271906	309169
	Advance Tax including TDS	4121	936
	Other Short Term Advances	41647	35595
	Total as per Balance Sheet	442673	470700

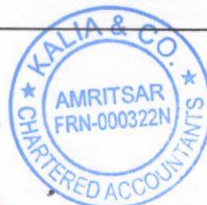


Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2022 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
XII	<u>Other current assets</u>		
	Interest Receivable	2579	4602
	Other receivables	943	980
	Total as per Balance Sheet	3521	5582
XIII	<u>Other Income</u>		
	Misc Income	99	56
	Income from Mutual Funds	0	60
	Dividend Received Account	627	791
	Interest Received	10470	7376
	Total as per Profit & Loss Statement	11195	8283
XIV	Profit on Self Trading a/c		
	Opening Stock Delivery	5915	4561
	Purchases	115941	115054
	Sales	112787	122918
	Closing Stock Delivery	11149	5915
	Profit on Self Trading	2081	9217
XV	<u>Other Operating Incomes</u>		
	NSE/NSCCL/Clearing & SEBI Charges Recovered	13055	10690
	Delay Payment Charges	742	1143
	Total as per Profit & Loss Statement	13797	11833
XVI	<u>Employee Benefit Expenses</u>		
	Salaries to Staff	25388	22998
	Directors' Salaries	17000	14665
	Total as per Profit & Loss Statement	42388	37663
XVII	<u>Finance Cost</u>		
	Interest Charges	1135	1531
	Interest Paid to Income Tax	6	13
	Bank Charges	0	2
	Total as per Profit & Loss Statement	1141	1546



Shubham Stock Broking Services Private Limited

Notes to the Balance Sheet as on 31.03.2022 & Profit & Loss Statement for the year ending on that date

(Rs. in hundred)

Note No.	Particulars	Current Year Amount	Previous Year Amount
XVIII	Other Expenses		
	Audit Charges	300	300
	Car Expenses	970	758
	Computer Expenses	1774	482
	Rebate, Discounts & Commission	414	980
	Demat/CDSL Charges	1461	1828
	Diwali Exp	260	217
	Electricity & Water Expenses	1634	1234
	Generator Expenses	481	357
	Insurance Charges	131	103
	Legal Charges	130	239
	Medical & Sanitation Exp	68	164
	Misc. Expenses	255	328
	Newspapers & Periodicals	60	37
	NSE/NSCCL/Clearing & SEBI Charges	11467	8471
	NISM Fees	46	61
	Postage & Telegram Exp	165	115
	Professional Charges	969	365
	Refreshment Expenses	360	492
	Repair & Maintenance	1328	577
	Dividend Allocated to Clients	434	791
	Property Tax	85	98
	Scooter Expenses	316	337
	Software Exp.	3145	1457
	Stationery & Printing Exp	168	226
	Stamp Duty	57	115
	STT Paid on self trading of shares	469	821
	Subscriptions	223	150
	Telephone Expenses	796	696
	Travelling Expenses	477	488
	V-sat Expenses & Lease Line Charges	1012	1416
	Balances written off		5279
	Total as per Profit & Loss Statement	29454	28980

For Shubham Stock Broking Services Private Ltd.

Anil Aggarwal *Rajni Sharma*

(Anil Aggarwal)
Director

(Rajni Sharma)
Director

Amritsar

02nd September, 2022

Auditors Reports

As per our separate report of even date Annexed

For Kalia & Co.
Chartered Accountants



Ashwani Kalia
(Ashwani Kalia)
Proprietor

Membership No. 17800

UDIN: 22017800 ATOYPZ14 53

Shubham Stock Broking Services Private Limited

Note XIX of Property, Plan and Equipments forming part of the Balance Sheet as at 31.3.2022

(Rs. in hundred)												
Particulars	Gross Block				Depreciation				Net Block			
	As on 1.4.2021	Additions upto 30.09.2021	during the year after 30.09.2021	Sales during the year	As on 31.3.2022	Upto 31.3.2021	For the year	On sales Upto date	Upto 31.3.2022	Dep., adjust for earlier years	As on 31.3.2021	As on 31.3.2022
Land	26508	0	0	0	26508	0	0	0	0	0	26508	26508
Building	36903	0	0	0	36903	5378	1535	0	6913	0	31525	29990
Furniture & Fixtures	6916	0	0	0	6916	4300	674	0	4974	0	2616	1942
Office Equipment	1379	0	0	0	1379	947	73	0	1019	0	433	360
Air Conditioners	3305	0	0	0	3305	1534	315	0	1848	0	1772	1457
Electric Installation	2608	220	305	0	3133	1216	275	0	1492	0	1391	1641
Car	8182	0	8750	0	16932	7781	897	0	8678	0	401	8254
Scooter	345	0	0	0	345	216	33	0	249	0	129	96
Generator	3471	0	0	0	3471	1745	313	0	2058	0	1727	1413
Computers	11246	577	1458	0	13280	8193	1914	0	10106	0	3053	3174
Mobile Phones	692	0	212	0	904	10	145	0	155	0	682	750
Router	1501	0	0	0	1501	450	663	0	1114	0	1050	387
Total	103056	797	10725	0	114577	31770	6836	0	38606	0	71286	75971
Previous year	97369	0	5687	0	103056	27521	4248	0	31770	0	69847	71286



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, 2022**

	< 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	412,517.69	Nil	Nil	Nil	412,517.69
Total	412,517.69	Nil	Nil	Nil	412,517.69

Outstanding for following periods from due date of payment as at 31st March, 2021

	< 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	469,921.10	Nil	Nil	Nil	469,921.10
Total	469,921.10	-	-	-	469,921.10

2 Trade Receivables Ageing Schedule:**As on 31 March 2022**

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	3,886.42	717.86	-	-	3,563.88
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	560.82
(iii) Disputed Trade Receivable – Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivable – Considered Doubtful	-	-	-	-	-
Total	3,886.42	717.86	-	-	4,124.69

b As on 31 March 2021

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	5,315.30	526.06	664.53	480.20	3,077.72
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-
(iii) Disputed Trade Receivable – Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivable – Considered Doubtful	-	-	-	-	-
Total	5,315.30	526.06	664.53	480.20	3,077.72



3 RATIOS

Ratio	Numerator	Denominator	31-Mar-22	31-Mar-21	% change
Current ratio	Current Assets	Current Liabilities	1.40	1.33	4.74%
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	5.58%	3.86%	30.75%
Inventory Turnover ratio	Cost of goods sold	Average Inventory	12.98	21.71	-67.30%
Trade Receivable Turnover Ratio	Gross credit sales - sales return	Average Trade Receivable	NA	NA	NA
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	1.77	1.81	-2.76%
Net Profit ratio	Net Profit	Net sales	4.54%	3.08%	32.16%
Return on Capital Employed	Earnings before interest and taxes	Total Assets- Total Current Liabilities	7.84%	5.29%	32.54%
Return on Investment	Interest (Finance Income)	Investment (Average)	0.00%	0.03%	25679%

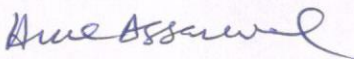


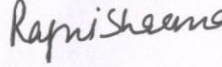
Notes:

- 1 Return on equity has increased by more than 25% due to higher brokerage income and robust capital market
- 2 Inventory Turnover ratio has decreased by more than 25 % because of higher inventory as on 31.03.2022
- 3 Net Profit ration and return on capital employed have increased by more than 25 % due to higher brokerage income and robust capital market.

Auditors Repots

For Shubham Stock Broking Services Private Ltd.

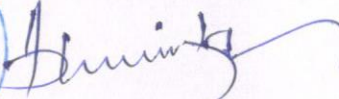

(Anil Aggarwal)
Director


(Rajni Sharma)
Director

As per our separate report of even date Annexed

For Kalia & Co.
Chartered Accountants





(Ashwani Kalia)
Proprietor
Membership No. 17800

UDIN: 22017800A-T04PZ1453

02nd September, 2022
Amritsar