



STOCKHOME INDIA LIMITED

Member : National Stock Exchange of India Limited
Member : Bombay Stock Exchange Limited

SEBI Regn. No. : INZ000182734

NOTICE

Notice is hereby given that the Twenty Eighth Annual General Meeting of the Members of Stockhome India Limited will be held on Thursday the 26th day of September 2024 at 10.00 A.M. at the registered office of the Company situated at J-6, Second Floor, Reserve Bank Enclave, Paschim Vihar, Delhi – 110063 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statement of the Company for the financial year ended 31st March, 2024 and the reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Sachin Bansal (DIN 00009588) who retires by rotation and being eligible offers himself for re-appointment.

SPECIAL BUSINESS

3. To consider and, if thought fit, to pass with or without modification(s) the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to Section 180 (1) (c) of the Companies Act, 2013, and all other applicable provisions, if any, of the Companies Act, 2013 the consent of the Company be and is hereby accorded to the Board of Directors of the Company, to borrow in any manner from time to time any sum or sums of moneys at its discretion on such terms and conditions as the Board of Directors may deem fit, notwithstanding that the moneys to be borrowed by the Company together with the moneys already borrowed (apart from temporary loans obtained from the Company’s Bankers in the ordinary course of business) from the financial institutions, Company’s bankers and or from any person or persons, firms, bodies corporate whether by way of loans, advances, issue of debentures, bonds or any financial instruments or otherwise and whether secured or unsecured, fund based and/or non-fund based, which may exceed the aggregate of the paid up capital of the Company and its free reserves that is to say, reserves not set apart for any specific purpose, provided that the maximum amount of money so borrowed by the Board and outstanding at any one time shall not exceed the sum of Rs. 100 crores (Rupees One Hundred Crores Only) at any one time.





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“RESOLVED FURTHER that the Board of Directors of the Company be and is hereby authorised to do all acts and execute any documents etc, to give effect to the above said resolution.



By order of the Board
of Stockhome India Limited

(Rakesh Ranjan Sinha)
Chairman
Din No. 00012908

Place: New Delhi
Dated: 26.08.2024

Registered Office:
J-6, Second Floor
Reserve Bank Enclave
Paschim Vihar
Delhi – 110063

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY OR PROXIES TO ATTEND AND, ON A POLL, TO VOTE ON HIS BEHALF AND THE PROXY NEED NOT BE A MEMBER. A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING 50 AND HOLDING IN THE AGGREGATE NOT MORE THAN 10% OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. IN CASE A PROXY IS PROPOSED TO BE APPOINTED BY A MEMBER HOLDING MORE THAN 10% OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS, THEN SUCH PROXY SHALL NOT ACT AS A PROXY FOR ANY OTHER PERSON MEMBER.
2. Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is being annexed herewith.
3. The Notice is being sent to all the Members, whose names appeared in the Register of Members as on 26.08.2024.
4. All documents referred to in the accompanying Notice are open for inspection at the Registered Office of the Company on all working days, except Sundays between 10.00 A.M. and 2.00 P.M up to the date of the Annual General Meeting.
5. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form are advise to file nomination in the prescribed form SH-13 with the Company.



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Explanatory Statement pursuant to Section 102 of the Companies Act, 2013

Item No.3

In accordance with Section 180 of the Companies Act, 2013 ('the Act'), the power to borrow any amount in excess of the paid-up share capital and free reserves are required to be exercised by the Board only with the consent of the Company by way of a Special Resolution. The approval of the Members for the said borrowings is, therefore, now being sought, by way of Special Resolutions, pursuant to Section 180(1)(c) and (a) of the Act, respectively.

The Directors recommend the Resolutions at Item Nos. 3 of the accompanying Notice for the approval of the Members of the Company. None of the Directors of the Company or their relatives or Key Managerial Personnel of the Company or their relatives are concerned or interested in the passing of the Special Resolution.



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DIRECTORS REPORT

The Board of Directors are pleased to present the Twenty Eighth Annual Report and the Company's Audited Financial Statements for the financial year ended March 31, 2024.

1. Financial Results

The Company's financial performance for the year ended March 31, 2024 is summarized below:

	Amount in Rs.	
	Year Ended 31.03.2024	Year Ended 31.03.2023
Net Sales/ Income form operation	50411215	48673517
Total Expenditure before depreciation	42426548	38480171
Profit before other income interest, depreciation, exceptional items and taxes	7984667	10193346
Less: Depreciation	4097162	4256789
Profit before other income interest, exceptional items and taxes	3887505	5936557
Add: Other Income	12128399	7456681
Profit/(Loss) before taxes	16015904	13393238
Less: Provision for Current Taxation	4752827	4296725
Less: Deferred Tax	(382743)	(422695)
Profit/ (Loss) after taxes	11645820	9519208

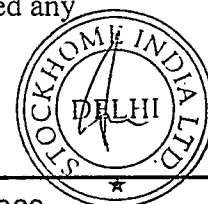
2. Financial Performance of the Company

The Highlight of the Company's performance for the year ended 31st March 2024, are as under:

The Gross Revenue from operations stood at Rs.5,04,11,215/- as compared to Rs. 4,86,73,517/- in the previous year. The current financial year has seen a rise in the Income from operations. From an operating profit of Rs. 1,33,93,238/- in the previous year the operating profit for the current financial year stood at Rs1,60,15,904/-. The net profit for the year stood at Rs. 1,16,45,820/- as against a net profit of Rs.95,19,208/- reported in the previous year.

3. Dividend

The Board of Directors of your Company have decided not to recommended any dividend for the Financial Year 2023-2024.



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Change in Nature of Business & Material Changes affecting the Company

There has been no change in the existing nature of business and operations of the Company that could have an impact on the financial position of the Company from the date of closure of the financial year under review till the date of signing of Accounts.

5. Subsidiary/Joint Ventures/Associate Company

During the year under review, Sakshaya Packaging Private Limited ceased to be a subsidiary of your Company.

Hence the statement containing salient features of financial statements of subsidiaries, associates and joint ventures, pursuant to the provisions of Section 129(3) of the Companies Act, 2013 are not being annexed with the Financial Statements.

There are no associates or joint venture companies within the meaning of Section 2(6) of the Act.

6. Reserves

As per Standalone financials, the reserves of the Company for Financial Year ending 31st March 2024 and 31st March 2023 is as follows:

Amount in Rs.

Particulars – Standalone	As of 31 st March 2024	As of 31 st March 2023
Capital Redemption Reserve	3425000	3425000
Share Premium	16645000	16645000
General Reserve	1000	1000
Profit and Loss Account	431274927	419090119
Total	451345927	439161119

7. Directors Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013, the board of Directors, confirm that:

- in the preparation of the annual accounts of the financial year ended March 31, 2024, the applicable accounting standards have been followed and that there were no material departures therefrom;





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- ii) they have in the selection of the accounting policies consulted the statutory auditors and have applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the company as at March 31, 2024 and of the profit of the Company for the year ended on that date;
- iii) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) that they have prepared the Annual Accounts on a going concern basis;
- v) that they have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and are operating effectively; and
- vi) they have devised proper systems to ensure compliance with the provisions of all applicable laws and these systems were adequate and operating effectively during the year ended 31st March 2024.

8. Contracts or Arrangements with Related Parties

During the year, the Company has not entered into any transaction with related parties which is not in its ordinary course of business or not on an arm's length basis. Further there were no transaction requiring disclosure under Section 134(3)(h) of the Act. Hence, the prescribed Form AOC-2 does not form part of this report.

Details of Related Party Transactions, as required to be disclosed in accordance to Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, are given in the Notes to the Financial Statements.

There were no materially significant transactions made by the company with directors, or other designated persons which may have a potential conflict with the interest of the company at large. During the year the Company did not have any pecuniary relationship or transactions with the any of its Directors other than payment of remuneration.

9. Corporate Social Responsibility Policy and related Disclosures/Compliances

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.



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Risk Management

The Board of Directors oversee the risk management practice of the Company by monitoring the financial, operational, legal risk to the company. They ensure that the Company undertakes those business activities that are well understood and within acceptable risk appetite. Pursuant to Section 134 (n) of the Companies Act, 2013, it is stated that at present the Company has not identified any element of risk which may threaten the existence of the Company.

11. Internal Audit and Financial Controls System

The Company has laid down a set of standards and processes which enables it to implement internal controls across the organization with reference to compliance with policies and procedures, including monitoring procedures to ensure that all assets and investments are safeguarded against loss from unauthorized use or disposition.

12. Directors and Key Managerial Persons

There has been no change in the constitution of Board during the period under review. The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

Particulars of remuneration in terms of Section 197(12) of the Act and Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are applicable to listed public companies. Your Company being an unlisted public company hence the same has not been provided in the report.

Mr. Sachin Bansal, Director of the Company (DIN No. 00009588) retires by rotation and being eligible offers himself for re-appointment. Your directors recommend his re-appointment.

13. Secretarial Audit

Provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to Secretarial Audit is not applicable to your company.

14. Statutory Auditors

M/s. RGMG & Co. – Chartered Accountants (Firm Registration No.006329N) are the Statutory Auditors of the Company. They were appointed as the statutory auditors in the 24th Annual General Meeting of the Company held on 26th day of December 2020 for a period of 5 years commencing from the conclusion of the 24th AGM till the conclusion of the 29th AGM. The Statutory audit report is

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attached with the financial statements and forms part of this report and does not contain any qualification, reservation, or adverse remark.

M/s. RGMG & Co.- Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act regarding continuation of their term.

No instances of fraud reported by the Auditors under Section 143(12) of the Act.

15. Number of meetings of the Board

Five Meetings of the Board of Directors were held during the year. The meetings were held on 03.04.2023, 24.05.2023, 01.09.2023, 09.10.2023, 01.02.2024. The directors of the company attended all the meetings.

16. Public Deposits

The Company did not hold any public deposits at the beginning of the year nor has it accepted any public deposits during the year under review.

17. Significant and Material Orders Passed by the Regulators

There are no significant or material orders passed by the regulators or courts or tribunals which would impact the going concern status of the company and its future operations. There are no significant and material changes and commitments affecting the financial position of the Company that occurred between the end of the financial year and the date of the report.

18. Declaration by Independent Director

Provisions of Section 149 relating to Independent Directors is not applicable to your Company, therefore, no statement on declaration to be given by independent directors is being enclosed herewith.

19. Changes in Share Capital

The paid-up Equity Share Capital as on 31st March 2024 was Rs.96,87,000/-. The Company has not issued any shares with differential voting rights or sweat equity shares. There was no public issue, right issue, bonus issue etc. No shares have been issued to employees of the company under any scheme.



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20. Particulars of Loans, Guarantees or Investments by Company as per Sec 186

The company has neither given any loans to any body-corporate nor provided any guarantees and hence no disclosures are being made for the same. As regards details of Investments in bodies corporate they are given in Note No.8 and Deposits with National Stock Exchange of India Limited and Bombay Stock Exchange and others is given in Note 11 of the financial statements of the Company.

21. Transfer of unclaimed/unpaid amount to Investor Education and Protection Fund

During the Financial Year 2023-2024, no amount was required to be transferred to the Investor Education and Protection Fund.

22. Particulars regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Expenditure

The activities of the company are not energy intensive. The Company is not involved in any industrial or manufacturing activities, hence has no particulars to report relating to conservation of energy, technology absorption and other particulars required pursuant to Section 134(3) (m) read with Rule 8 (3) of the Companies (Accounts) Rules, 2014.

The Company did not enter in any foreign currency transactions in the current year and previous years. Therefore the directors have nothing to report on the foreign exchange earnings and outgo pursuant to Section 134(3) (m) of the Companies Act, 2013.

23 Extract of Annual Return

Pursuant to the amendments to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules 2014, the Annual Return (Form MGT-7) for the financial year ended March 31, 2024 is available on the Company's website and can be accessed at <https://www.stockhomeindia.com/AnnualReports.html>

24. Presentation of Financial Statements

The Financial Statements of the company for the year ended 31st March 2024 have been disclosed as per schedule III to the Companies Act, 2013.



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25. Details of establishment of Vigil Mechanism

Provision of Section 177 (9) of the Companies Act 2013, read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014, are not applicable on the Company.

26. Statutory disclosures

The directors' responsibility statement as required by section 134(5) of the Companies Act, 2013, appears in a preceding paragraph.

The provisions of section 148 of the Companies Act, 2013, are not applicable to the Company. Accordingly, there is no requirement of maintenance of cost records as specified under sub-section (1) of section 148 of the Companies Act, 2013.

Pursuant to the legislation 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013', the Company has a policy on Prevention of Sexual Harassment at Workplace. During the year under review, no complaint was received from any of the employees,

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year

No disclosure relating to details of difference between the amount of valuation done at the time of one time settlement and valuation done while taking loan from the Banks or Financial Institutions are being made as there is no default in repayment of loans.

Option to hold shares in Demat form have been given to the shareholders of the Company. As on 31st March 2024, out of the Company's paid up Equity Share Capital comprising of 9,68,700 Equity Shares, 9,68,000 Equity Shares (99.92%) were held in dematerialized mode.

27. Compliance with Secretarial Standards

The Company has been following SS-1, Secretarial Standards on Meetings of Board of Directors and SS-2, Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India.





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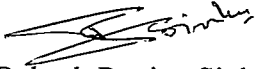
28. **Appreciation**

Your Directors wish to place on record their sincere appreciation to the shareholders, employees and bankers for their co-operation and support.

By order of the Board
of Stockhome India Limited

Place: New Delhi
Dated: 26.08.2024




(Rakesh Ranjan Sinha)
Chairman
Din No. 00012908

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STOCKHOME INDIA LTD (INE842G01014) LIST OF SHAREHOLDERS AS ON 31/03/2024

SNO.	L-Folio/Client ID DP ID	Name & Address of Holders	No of Shares Held	% To Total
1.	10704953 IN301436	Suresh Kumar Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	8,50,500	87.80
2.	10715204 IN301436	Sneh Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	1,10,000	11.36
3.	10851447 IN301436	Vivek Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	7,500	0.77
4.	0000045	Shaily Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	100	0.01
5.	0000046	Sachin Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	200	0.02
6.	0000047	Mohan Lal Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	200	0.02



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7.	0000048	Pooja Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	100	0.01
8.	0000049	Saroj Bansal House No.26, Road No.72 West Punjabi Bagh New Delhi- 110026	100	0.01
**TOTAL #			9,68,700	100.0000

Certified True Copy
For and on behalf of the Board
STOCKHOME INIDA LIMITED


(Sachin Bansal)
Director
Din No. 00009588




(Rakesh Ranjan Sinha)
Whole-time Director
Din No. 00012908

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RGMG & CO.

CHARTERED ACCOUNTANTS
120, Rajendra Bhawan, Rajendra Place,
New Delhi-110 008 Phone : (91)-(11) 2576 1681
Email : rajesh@rgmg.org, manoj@rgmg.org

INDEPENDENT AUDITORS' REPORT

To
The Members of
Stockhome India Limited
Delhi

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Stockhome India Limited** (“*the Company*”) which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.





Information other than the financial statements and auditors' report thereon

The Company's management and board of directors is responsible for the preparation and presentation of the other information. The other information comprises the information included in the Annual Report including Annexures to Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

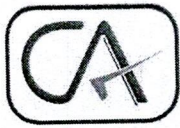
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.





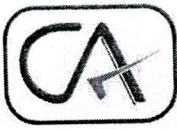
Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act based on our audit, we report, to the extent applicable, that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under section 133 of the Act as applicable.
 - e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.





- f) With respect to the matter to be included in the Auditor's Report under section 197(16)
In our opinion and according to the information and explanation given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197 (16) which are required to be commented upon by us.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
 - iv. In respect of management representations:
 - a) The Management has represented that, to the best of its knowledge and belief, , no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) The Management has represented that, to the best of its knowledge and belief, other than those as disclosed in the notes to the accounts , no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.





RGMG & CO.

CHARTERED ACCOUNTANTS
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- c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.
- v. The company has not declared or paid dividend during the year for the previous year.
- vi. The reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules 2014 is applicable from 01.04.2023. Based on our examination which included test checks the Company has used accounting software maintaining its Books of accounts, which have a features of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tempered with.

For RGMG & CO.

Chartered Accountants

Firm Registration No.06329N



Rajesh Gupta

Partner, M.No.096737

UDIN : 24096737BJZXUM3066

Place: New Delhi

Date: 26.08.2024



Annexure A to the auditor's Report

Annexure to the Auditors' Report to the members of Stockhome India Limited on the financial statements for the year ended 31st March, 2024 referred to in paragraph 3 of our report.

In terms of information and explanations given to us and the books and records examined by us, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) According to the information and explanations given to us, the Property, Plant and Equipment were physically verified during the year by the management in accordance with the program of verification, which in our opinion is reasonable having regard to the size of the company and the nature of its assets. To the best of our knowledge, no material discrepancies were noticed on verification conducted during the year as compared with the book records.
- (c) Based upon the audit procedures performed the title deeds if any, of the immovable properties are held in the name of the company.
- (d) According to the information and explanations given to us, the company has not revalued it's Property, Plant and Equipment (including Right of Use Assets) or Intangible Assets or both during the year.
- (e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- (ii) The Company's business does not involve inventories and accordingly, the requirement under clause 3 (ii) of the Order is not applicable to the Company.
- (iii) During the year, the Company has not provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships, or any other parties. The Companies has made investments in respect of which.
 - (a) According to the information and explanations given to us and as per records examined by us, the Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under paragraph 3(iii)(a) of the Order is not applicable to the company.





- (b) In our opinion, the investments made by the company are, prima facie, not prejudicial to the Company's interest.
- (c) According to the information and explanations given to us and as per records examined by us, the Company has not provided any loans or advances in the nature of loans, and hence reporting under paragraph 3(iii) (c) to (f) of the Order is not applicable to the company.
- (iv) In our opinion and according to the information and explanations given to us, in respect of loans, investments, guarantees and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The Company has not accepted any deposits or amounts deemed to be deposits from the public. Accordingly, the provisions of clause 3(v) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- (vi) To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under clause (d) of sub-section (1) of section 148 of the Companies Act, 2013 for the products of the Company.
- (vii) (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the company is regular in depositing with appropriate authorities undisputed statutory dues including income tax and other statutory dues as applicable with the appropriate authorities. There was no undisputed amounts payable in arrears, as at March 31st, 2024 for period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there were no dues of Income tax and other statutory Tax as at March 31st 2024 which have not been deposited on account of a dispute.
- (viii) In our opinion and according to the information and explanations given to us, the company has not surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (43 of 1961), any transactions not recorded in the books of accounts.
- (ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) In our opinion and according to the information and explanations given to us, the company has not been declared wilful defaulter by any bank or financial institution or other lender.
- (c) As per the information and explanations given to us by the management, there were no term loans availed by the company during the year.
- (d) As per the information and explanations given to us by the management, funds raised on short term basis have not been utilized for long-term purposes.





- (e) On an overall examination of the financial statements of the Company, the Company has not taken funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The Company has not raised loans during the year on pledge of securities held in its subsidiaries, joint ventures, or associates' companies.
- (x) (a) Based on information and explanations given to us by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) Based on information and explanations given to us by the management, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management, we report that no fraud by the company or any fraud on the company has been noticed or reported during the course of our audit. Therefore, sub-clause (b) and (c) of this clause are not applicable.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- (xiii) Based on information and explanations given to us by the management, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the financial Statements as required by the applicable Accounting Standards.
- (xiv) (a) In our opinion, the company does not have internal audit system. However, the internal controls are commensurate with the size and nature of its business.
- (b) Since the company does not have Internal Audit system, this clause is not applicable.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transaction with directors or person connected with him which is covered by Section 192 of the Companies Act 2013. Accordingly, the provisions of this clause of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- (xvi) (a) In our opinion and according to the information and explanations given to us, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934("Act").
- (b) In our opinion and according to the information and explanations given to us, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid certificate of registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.





RGMG & CO.

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- (c) In our opinion and according to the information and explanations given to us, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) In our opinion and according to the information and explanations given to us, the company is not part of a Group which has more than one CIC as part of the Group.
- (xvii) In our opinion and according to the information and explanations given to us, the company has not incurred any cash losses in the current financial year. However, the company has incurred cash losses in the immediately preceding financial year.
- (xviii) There has been no resignation of Statutory Auditors during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company during the current year.
- (xxi) The reporting under clause 3(xxii) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

for RGMG & Co.
Chartered Accountants
Firm Reg.No.06329N

Rajesh Gupta
Partner, M. No.096737
UDIN: 24096737BJZXUM3066



Place : New Delhi
Delhi : 26.08.2024



STOCKHOME INDIA LTD.

Balance Sheet as at 31st March 2024

Amt. in Rs.(,000)

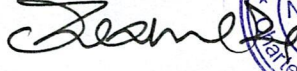
Particulars	Note	31.03.2024	31.03.2023
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	9687.00	9687.00
Reserves and Surplus	3	451345.93	439161.12
Non-Current Liabilities			
Long -term provisions	4	6748.61	6237.32
Current Liabilities			
Other current liabilities	5	5277.91	2938.81
Short Term Provision			
	6	739.28	524.05
Total		473798.72	458548.31
II.Assets			
Non-current assets			
Fixed assets			
Tangible assets	7	7486.78	10842.44
Non-current investments	8	190635.18	202501.68
Deferred Tax Assets	9	1679.37	1296.63
Current assets			
Cash and cash equivalents	10	1360.67	18216.58
Loans & Advances	11	205635.47	157390.00
Other current assets	12	67001.26	68300.98
Total		473798.72	458548.31

Significant Accounting Policies and Notes on Financial Statement

AUDITORS' REPORT

As per our report of even date

For RGMG & Co.
Chartered Accountants
Firm Reg.No.06329N


Rajesh Gupta

Partner, M No.096737
UDIN : 24096737BJZXVM3066



for and on behalf of the Board of Directors
Stockhome India Limited


Rakesh Ranjan Sinha
Whole-time Director
DIN : 00012908


Sachin Bansal
Director
DIN : 00009588

Place : Delhi
Date : 26/08/2024



STOCKHOME INDIA LTD.

Statement of Profit and Loss Account for the year ended
From 01.04.2023 to 31.03.2024

Amt. in Rs.(,000)

Particulars	Note	31.03.2024	31.03.2023
Income			
Revenue from operations	13	50411.22	48673.52
Other Income	14	12128.40	7456.68
Total		62539.61	56130.20
Expenses:			
Employee benefit expense	15	18601.54	15417.85
Depreciation and amortization expense	16	4097.16	4256.79
Other expenses	17	23825.01	23062.32
Total		46523.71	42736.96
Profit before tax		16015.90	13393.24
Tax expense:			
Current Income tax (MAT)		2785.61	2235.60
Less:MAT Credit entitlement		1967.22	2061.13
Deferred tax		-382.74	-422.70
Profit for the year		11645.82	9519.21
Earning per equity share: Basic & Diluted		12.02	9.83

Significant Accounting Policies and Notes on Financial Statement

AUDITORS' REPORT

As per our report of even date

For RGMG & Co.
Chartered Accountants
Firm Reg.No.06329N



Rajesh Gupta
Partner, M No.096737
UDIN : 24096737BJZxUm3066

for and on behalf of the Board of Directors
Stockhome India Limited


Rakesh Ranjan Sinha
Whole-time Director
DIN : 00012908


Sachin Bansal
Director
DIN : 00009588

Place : Delhi
Date : 26/08/2024

STOCKHOME INDIA LIMITED

1. NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31 2024

1.1 Corporate Information

Stockhome India Limited was incorporated at Delhi on 13th day of August 1996 under the Companies Act 1956. The Registered office of the company is J-6, Second Floor, Reserve Bank Enclave, New Delhi – 110063. The company is a registered with SEBI as a member of National Stock Exchange of India and Bombay Stock Exchange with Registration No.INZ000182734.

1.2 Basis of preparation

The financial statements of the Company has been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian-GAAP) to company with the Accounting Standards specified under section 133 of the Company Act., 2013, read with the rule 7 of the Companies (Accounts) Rules 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.3 Use of estimates:

The preparation of the financial statements in conformity with the generally accepted accounting Principles requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities. The estimates and assumption used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statement. Any differences of actual results to such estimates are recognized in the period in which the results are known / materialized.

1.4 Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation thereon. The cost of Property, Plant and Equipment comprises purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

1.5 Depreciation

The Company provides depreciation on straight line basis on the basis of useful lives of assets as specified in Schedule II to the Companies Act, 2013

Depreciation on assets sold / purchased during the year is proportionately charged.

1.6 Revenue recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.



- i. **Sale of Securities :**
 - (a) Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer.
 - (b) Profit & Loss on Sale of securities is determined based on FIFO cost of securities sold.
- ii. **Brokerage :** Brokerage income earned on secondary market operation are accounted on trade basis.
- iii. **Interest :** Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.7 **Non Current Investments**

Securities which are intended to be held for more than one year are classified as Non Current – Long Term Investments, Investments are capitalized and accounted at the cost plus brokerage and stamp charges, Provision for diminution in value is made in case the same is other than temporary. Profit or Loss on these investments are accounted as and when realized.

1.8 **Foreign Currency Transaction**

The company has not dealt with any foreign currency transaction during the period under audit.

1.9 **Retirement and Other Employee benefits**

a. **Provident Fund :**

Provision of Provident Fund is not applicable to the company.

b. **Gratuity:**

A provision for gratuity amounting to Rs.511281/- has been made for the current year.

c. **Leave Encashment:**

Unutilized leave of staff lapses at the year end and is not encashable. Therefore, no provision has been made for compensated absences.

1.10 **Income Tax**

Tax expense comprises of current and deferred tax. Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. Deferred Income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

MAT credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income-tax during the specified period. In the year in which the Minimum Alternative Tax (MAT) credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in Guidance Note Issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the profit and loss account and shown as MAT Credit Entitlement. The Company review the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period



1.11 Contingent Liabilities

The company has given a bank guarantee of Rs.50 Crore (against FDR of Rs.12.50 Crore and Director Property) to NSE Clearing Ltd. (NCL) as margin for trading. The Contingent Liabilities shall accrue to the company in case of failure to pay any margin obligation. Therefore no contingent liabilities has been accounted for in the financial statements.

1.12 In the opinion of Directors, current assets, loans and advances have the value at which they are stated in the Balance Sheet, if realized in the ordinary course of the business.

1.13 Compliance with Accounting Standards

(i) Segment Reporting

Based on the guiding principles given in AS – 17 ‘Segmental Reporting’ notified under Companies (Accounting Standard) Rules, 2006, the Company is engaged in the business of Brokerage of sale/purchase of securities and self trading & investment of shares.

(ii) Related Party Transaction

During the year under review, the Company has entered into transaction with related parties. The details for the year ended 31st March 2024 are presented below:

Key Management Personnel	Mr. Suresh Kumar Bansal Mr. Sachin Bansal Mr. Rakesh Ranjan Sinha			
Enterprises under common control	Bit-Byte Investment Services Pvt. Ltd. Striker Finvest Pvt. Ltd. Thathi Infin Lease Services Pvt. Ltd. Navodya Enterprises Anandam Enterprises SPV Traders			
Director’s Relatives	Sapna Gupta – Daughter of Director			
Particulars	Enterprises under common control		Key Management Personnel & relatives	
	2024	2023	2024	2023
Transactions				
Brokerage received				
Navodya Enterprises	475.69	461.96	-	-
Anandam Enterprises	7.22	6.09	-	-
SPV Traders	20.40	16.21	-	-
Sachin Bansal	-	-	0.03	0.01
Sapna Gupta	-	-	1.97	1.87
Total	503.31	484.26	2.00	1.88
Director Remuneration				
Mr. Rakesh Ranjan Sinha	-	-	28.90	26.19
Total	-	-	28.90	26.19



- (iii) Accounting Standard – 19 : Lease Transactions
The Company has not entered into any Lease Transaction.
- (iv) As per Accounting Standard 22 on accounting for taxes on Income issued by Institute of Chartered Accountants of India, the Company has duly made the provisions of deferred tax during the year.

1.14 EARNING PER SHARE

Basic & Diluted EPS is Rs.12.02

Basic earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares outstanding during the period. There are no potential equity shares outstanding and as such the Diluted earning per share is same as basic earnings per share.

1.15 The company has no amounts due to suppliers under The Micro, Small and Medium Enterprises Development Act, 2006, [MSMED Act] as at 31st March, 2024.

1.16 The MCA vide notification dated 24th March 2021 has amended Schedule III of the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the financial statements and below disclosures are made in compliances of the said amendment:

- (i) The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the year.
- (ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.
- (iii) The Company do not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.
- (iv) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary Shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vi) The Company have not received any funds from any person(s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:



- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vii) The Company does not have any loans and advances in the nature of loans to Promoters, directors, KMP and other related parties.

1.17 Contingent Liabilities and Commitments : Nil

1.18 Additional Information:

Sr.No	Particulars	31.03.2024 (Rs.)	31.03.2023 (Rs.)
a)	Value of Import on CIF Basis	Nil	Nil
b)	Expenditure in Foreign Currency		
	-Outward Remittance	Nil	Nil
	-Travel Expenditure	Nil	Nil
c)	Consumption of imported raw material, components and spare parts	Nil	Nil
d)	Earning in foreign currency	Nil	Nil
(e)	Amount remitted in foreign currency towards dividend		

1.19 Previous Year figures have been regrouped/rearranged wherever considered necessary.



1.2 Key Financial Ratios are as below:

Sr.No	Ratio	Current Year			Previous Year			Variance
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
1	Current Ratio							
	Current Assets							
	Current Liabilities							
	Cash and cash equivalents	1360668			18216582			
	Short Term Loan & Advances	205635465			157390000			
	Other Current Assets	67001260			68300980			
	Total	273997393			243907562			
	Current Liabilities							
	Other current liabilities		5277907		2938810			
	Short Term Provisions		739280		524054			
	Total		6017187	45.54	3462864	70.44		-35.35
2	Debt-Equity Ratio							
Total Debts	-	-	-	-	-	-	-	-
Shareholders Equity								
3	Debt Service Coverage Ratio							
Earning available for debts service								
Debts Service								
4	Return on Equity Ratio							
Net Profit after Taxes								
Shareholder Equity								
Net Profit After Tax	11645820			9519208				
	11645820			9519208				
Shareholders Equity		9687000		9687000				
Share Capital		451345927		439161119				
Reserve and surplus		461032927	0.0253	448848119	0.02121		-19.11	
5	Inventory Turnover Ratio							
Cost of Goods Sold/Sales	-	-	-	-	-	-	-	-
Average Inventory								
6	Trade Receivable Turnover Ratio							
Net Credit Sales								
Average Accounts Receivable								
7	Trade Payable Turnover Ratio							
Net Credit Purchases								
Average Accounts Payable								
8	Net Capital Turnover Ratio							
Net Sales/ Receipts								
Net Working Capital								
Net Sales/Receipts	62539614			56130198				
Net Working Capital								
Current Assets		273997393		243907562				
Less: Current Liabilities & Provisions		6017187		3462864				
		267980206	0.2334	24044698	0.2334		-0.03	
9	Net Profit Ratio							
Net Profit								
Sales								
Net Profit (After Taxes)	11645820			9519208				
Sales / Total Receipts		62539614		56130198				
Total			0.1862151			0.16959	-9.80	
10	Return on Capital Employed							
Earning before Interest and Taxes								
Capital Employed								
Earning before Interest and Taxes	16015904			13393238				
Net Profit	-			-				
Add: Interest	16015904			13393238				
Total								
Capital Employed								
(Total Assets -Current Liabilities)								
Total Assets		473798719		458548307				
Less: Current Liabilities & Provisions		6017187		3462864				
		467781532	0.034238	455085443	0.02943		-16.34	
11	Return on Investment							
Profit	1431998			318209				
Investment		26866500	0.0533	33500000	0.0095		-461.13	

Reason for Variance

- Current Assets is increased as well as Current Liabilities also increased in current year, therefore ratio decreased.
- There is no debts in the current financial year as well as previous year.
- There is no debts in the current financial year as well as previous year.
- There is no significant change in the key financial ratio (Less than 25%)
- There is no inventory in the company.
- There is no Trade Receivable in the Company
- There is no Trade Payable in the Company
- There is no significant change in the key financial ratio (Less than 25%)
- There is no significant change in the key financial ratio (Less than 25%)
- There is no significant change in the key financial ratio (Less than 25%)
- Income from Investment is increased in current year, therefore ration decreased.





STOCKHOME INDIA LTD.

Notes to the Financial Statement for the year period ended 31st March 2024

Amt. in Rs.(,000)

Particulars	As at 31st March 2024		As at 31st March 2023	
	Number	Amount	Number	Amount
2. Share Capital				
Authorized Share Capital :				
Equity shares of Rs.10/- each	2000000	20000.00	2000000	20000.00
Issued,Subscribed and Paid up :				
Equity Shares of Rs.10/- each fully paid up	968700	9687.00	968700	9687.00
Total		9687.00		9687.00

The details of Shareholders holding more than 5% Shares:

Name of the Sharholders	As at 31st March 2024		As at 31st March 2023	
	No. of Share	% holding	No. of Share	% holding
Suresh Kumar Bansal	850500	87.80	850500	87.80
Sneh Bansal	110000	11.36	110000	11.36

The details of Share held by promoters

Name of the Promoter	As at 31st March 2024		As at 31st March 2023	
	No. of Share	% holding	No. of Share	% holding
Suresh Kumar Bansal	850500	87.80	850500	87.80
Sneh Bansal	110000	11.36	110000	11.36

The Reconciliation of the numbers of shares outstanding is set out below:

	As at 31st March 2024		As at 31st March 2023	
	Number	Amount	Number	Amount
Equity Shares				
Shares at the beginning of the year	968700	9687.00	968700	9687.00
Less: Shares buy-back during the year	-	-	-	-
Equity Shares at the end of the year	968700	9687.00	968700	9687.00

Terms/rights attached to Equity Shares

The company has only one class of equity shares having a par value of Rs.10 per share. All these shares have same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Amt. in Rs.(,000)

Particulars	31.03.2024	31.03.2023
3. Reserves & Surplus		
Share Premium		
Balance as per Last Balance Sheet	16645.00	16645.00
Add: Addition during the year	-	-
	16645.00	16645.00
General Reserve		
Balance as per Last Balance Sheet	1.00	1.00
Add: Addition during the year	-	-
	1.00	1.00
Capital Redemption Reserve		
Balance as per Last Balance Sheet	3425.00	3425.00
Add: Addition during the year	-	-
	3425.00	3425.00
Profit & Loss Account		
Balance as per Last Balance Sheet	419090.12	409570.91
Add: Profit for the year	11645.82	9519.21
Less: Appropriations		
- Previous Year Adjustments	-538.99	-
	431274.93	419090.12
Grand Total	451345.93	439161.12



Particulars		31.03.2024	31.03.2023
4	Long Term Provisions		
	Gratuity	6748.61	6237.32
	Total	6748.61	6237.32
5	Other Current Liabilities		
	Margin Money from Clients/Sundry creditors - Trade	3132.17	1008.30
	Audit Fees Payable	90.00	90.00
	Turnover Charges Payable (SEBI)	59.08	52.20
	Transaction Charges Payable	1186.88	1033.72
	GST payable	489.96	557.06
	Expenses Payable	317.40	192.52
	T.D.S. Payable	2.41	5.01
	Total	5277.91	2938.81
6	Short Term Provisions		
	Income tax (Net of Tax Provisions)	739.28	524.05
		739.28	524.05

7. Fixed Assets

Particulars	Original Cost				Depreciation				Net Book Value	
	As at 01.04.23	Addition	Sale	As at 31.03.24	As at 01.04.23	For the Year	Written Back	As at 31.03.24	As at 31.03.24	As at 31.03.23
TANGIBLE ASSETS: OWN ASSETS:										
CAR	29889.59	-	5338.10	24551.49	24022.86	2915.49	5071.20	21867.15	2684.34	5866.73
Scooter	110.12	-	-	110.12	63.11	10.46	-	73.57	36.55	47.01
Computer	3063.88	462.11	-	3525.99	2664.21	262.83	-	2927.04	598.95	399.67
Furniture & Fixture	7693.80	245.00	-	7938.80	3779.81	735.76	-	4515.57	3423.23	3913.99
Air Conditioner	990.55	-	-	990.55	942.08	-	-	942.08	48.47	48.47
Generator	664.50	-	-	664.50	580.36	9.69	-	590.05	74.45	84.14
Photostate Machine	135.00	-	-	135.00	87.70	11.59	-	99.29	35.71	47.30
Television	25.00	-	-	25.00	23.75	-	-	23.75	1.25	1.25
Office Equipments	720.15	-	-	720.15	518.26	62.00	-	580.26	139.88	201.88
Other Equipments	584.06	301.29	-	885.36	352.07	89.35	-	441.42	443.94	231.99
Total	43876.65	1008.40	5338.10	39546.96	33034.22	4097.16	5071.20	32060.18	7486.78	10842.44
Previous Year	43693.73	182.92		43876.65	28777.43	4256.79		33034.22	10842.44	14916.31



Amt. in Rs.(,000)

Particulars	31.03.2024	31.03.2023
8 Non-Current Investments (Unquoted)		
a. Investments in related concerns		
177255 Eq. Shares of Bit-Byte Investment Serv. Pvt. Ltd. (Previous year 177255 Eq. Shares face value of Rs.10/- each)	9418.18	9418.18
19301 Eq. Shares of Thatthi Infin Lease Services Pvt. Ltd. (Previous year 19301 Eq. Shares fave value of Rs.10/- each)	25091.30	25091.30
Investment in Subsidiaries Companies		
Sakshaya Packaging Pvt. Ltd. (Previous year is 659250 Eq. Shares)	-	11866.50
Reademable Preference Shares		
55000 Preference Shares of Thatthi Infin Lease Services Pvt. Ltd.	68475.00	68475.00
b. Investments in Others		
Reademable Preference Shares		
1500000 Preference Shares of Delhi Agro Cool Pvt. Ltd.	15000.00	15000.00
Unquoted Equity Shares		
729594 Eq. Shares of Suchi Paper Mills Ltd. (Previous year 729594 Eq. Shares)	36479.70	36479.70
129270 Eq. Shares of Anandam Trade & Consultants Ltd. (Previous year - 129270 Eq. Shares)	3900.00	3900.00
Investment In Immovable Property	32271.00	32271.00
Total	190635.18	202501.68
9 Deferred Tax Assets		
Deferred Tax Assets	1679.37	1296.63
	1679.37	1296.63
10 Cash and Cash Equivalents		
Cash on hand	92.00	106.09
Balance with Banks	1268.67	18110.49
Total	1360.67	18216.58
11 Loans & Advances		
Deposits with NSE & BSE (Including B.G. Margin of Rs.12.50 Crore)	205245.46	157000.00
Security Deposits (Others)	390.00	390.00
	205635.47	157390.00
12 Other Current Assets		
[Unsecured-Considered Good (Unless Otherwise Stated)]		
Interest accrued but not due	2398.20	1942.52
Other receivable (NSE & Others)	259.50	214.22
Prepaid Expenses	2440.30	2087.05
Income Tax Refund	-	336.27
MAT Credit Entitlement	61753.70	63720.92
Investor Protection Fund (IPF) A/C	4.16	-
GST Not Taken & Not Reflected	145.40	-
Total	67001.26	68300.98
13 Revenue From Operations		
Brokerage Income	50411.21	48673.52
Total	50411.22	48673.52
14 Other Income		
Capital Gain from Mutual Fund	113.50	318.21
Interest on Bank FDR	10463.31	7115.45
Interest on Income Tax Refund	-	23.02
Profit on Sale on Investment	1318.50	-
Profit on Sale of Fixed Assets	233.10	-
Total	12128.40	7456.68



Amt. in Rs.(,000)

Particulars		31.03.2024	31.03.2023
15	Employee Benefits expenses		
	Salary & Incentives	18459.62	15096.58
	Staff Welfare Expenses	141.92	321.27
	Total	18601.54	15417.85
16	Depreciation and Amortisation Expenses		
	Depreciation	4097.16	4256.79
	Total	4097.16	4256.79
17	Other Expenses		
	Rent	1943.78	1857.48
	Telephone Expenses	463.83	435.32
	Membership Fees	177.50	127.50
	Transaction & Other Charges	13965.15	14027.32
	Advertisement Charges	-	4.76
	Electricity Expenses	464.24	464.38
	Printing & Stationery	138.23	66.54
	Professional Charges	37.57	66.05
	ROC Fees	4.20	5.40
	Audit Fees	145.00	130.00
	Turnover Charges & Fees (SEBI)	730.70	728.36
	Depository Charges	75.32	15.26
	Festival Expenses	14.40	36.42
	Entertainment Exp.	37.61	-
	Share Transfer Stamp	2.25	-
	Bank Gurantee Charges	3434.52	3182.94
	Interest Paid & Penatly	380.28	-
	Office Expenses	269.81	179.39
	Computer Expenses	566.05	426.13
	Vehicle Running Expenses	747.46	1072.76
	Insurance Expenses	194.17	210.14
	Other Expenses	32.94	26.17
	Total	23825.01	23062.32



Stockhome India Limited

Other overhead expenses

Amt. in Rs.(,000)

S.No.	Particulars	31.03.2024	31.03.2023
1	Bank Charges	1.40	-
2	Courier & Postage	-	1.02
3	Misc. Exp.	35.39	17.87
4	Short & Excess	-3.85	7.28
	Total	32.94	26.17



Stockhome India Limited

Details of Prepaid Expenses as on 31.03.2024

Amt. in Rs.(,000)

S.No.	Particulars	31.03.2024	31.03.2023
1	Insurance Expenses	71.39	74.93
2	Bank Gurantee Charges	2098.08	1519.38
3	Telephone Exp	-	.76
4	Computer & Software	84.72	271.99
5	AMC Generator/Lift	58.61	138.32
6	Misc.	127.51	81.67
	Total	2440.30	2087.05

Details of Expenses payable as on 31.03.2024

S.No.	Particulars	31.03.2024	31.03.2023
1	Telephone Exp	4.43	3.59
2	Electricity Charges	-	22.92
3	Other Expenses	312.97	166.01
		317.40	192.52

Details of Securities Deposits as on 31.03.2024

S.No.	Particulars	31.03.2024	31.03.2023
1	Rent (Office Paschim Vihar)	375.00	375.00
2	Security Deposit (Others)	15.00	15.00
		390.00	390.00

Details of Securities Deposits with NSE/BSE as on 31.03.2024

Fund Based

S.No.	Particulars	31.03.2024	31.03.2023
1	NSE Membership	15000.00	15000.00
2	NCL - Margin	54500.00	38500.00
3	BSE Membership	3500.00	3500.00
4	NCL - Un Collectral A/c	7245.46	-
5	FDR for Bank Gurantee (NCL)	125000.00	100000.00
		205245.46	157000.00

Details of Securities Deposits with NSE/BSE as on 31.03.2024

Fund & Non Fund based

S.No.	Particulars	31.03.2024	31.03.2023
1	NSE Membership	15000.00	15000.00
2	NCL - Margin	54500.00	38500.00
3	NCL - Un Collectral A/c	7245.47	-
4	NCL - Margin (BG)	500000.00	400000.00
5	BSE Membership	3500.00	3500.00
		580245.47	457000.00

