Nepal Digital Payments Company Limited (NDPC) Tripureshwor, Kathmandu

Statement of Financial Position As at 29th Poush, 2080 (14th January, 2024)

Figures in NPR

	Figures in A					
	Notes	YTD Poush (FY 2080-81)	Audited (FY 2079-80)			
Particulars						
<u>Assets</u>						
Non- Current Assets						
Property, Plant and Equipment	1	61,315,200	65,542,777			
Intangible Assets	2	68,344,646	74,070,281			
Capital Work in Progress	4	4,772,758	4,197,758			
Deferred Tax Asset	25	32,241,854	25,489,103			
Accruals, Advance & Others Receivables	7	4,000,000	4,000,000			
Total Non-Current Assets		170,674,458	173,299,919			
Current Assets						
Inventory	5	570,868	347,706			
Prepayments	6	1,252,462	1,096,323			
Current Tax Assets		13,385,548	11,645,015			
Accruals, Advance & Others Receivables	7	13,099,775	10,850,434			
Investment in Term Deposits	3	255,000,000	270,000,000			
Cash & Cash Equivalents	8	9,165,616	13,030,261			
Total Current Assets		292,474,268	306,969,739			
Total Assets		463,148,726	480,269,658			
Equity and Liabilities						
Equity						
Share Capital	9	400,000,000	400,000,000			
Reserve and Surplus	10	(107,406,402)	(86,715,279)			
Total Equity		292,593,598	313,284,721			
Non-Current Liabilities						
Deferred Tax Liability	23		-			
Total Non-Current Liabilities		-	-			
Current Liabilities and Provisions						
Current Tax Liabilities		-	-			
Trust Account		4,681,510	8,252,476			
Provisions	11	-	-			
Current Liabilities	12	165,873,619	158,732,461			
Total Current Liabilities and Provisions		170,555,128	166,984,937			
Total Equity and Liabilities		463,148,726	480,269,658			
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As Per Our Report of Even Date

Nepal Digital Payments Company Limited (NDPC) Tripureshwor, Kathmandu

Statement of Profit or Loss For the period ended 29th Poush, 2080 (14th January, 2024)

Particulars	Notes	YTD Poush (FY 2080-81)	Audited (FY 2079-80)
Revenue from contract with customers	15	7,616,980	15,439,758
Finance Income	16	11,419,864	29,558,170
Other Income	17	54,397	43,129
Employee Benefit Expenses	18	(12,252,155)	(19,037,376)
Service Operation Expenses	19	(11,679,738)	(23,938,606)
Business Promotion and Marketing	20	(5,478,493)	(31,215,828)
Commission, Fees & Sales Network Expenses	21	(187,005)	(244,886)
Office Operation Expenses	22	(3,518,548)	(7,578,566)
Depreciation and Amortisation	23	(15,006,454)	(29,045,711)
Foreign Exchange (Loss)/Gain	24	(1,284,709)	(3,885,980)
Profit Before Tax		(30,315,860)	(69,905,896)
Income Tax Expenses			
Current Income Tax			
Deferred Taxes	25	6,752,751	16,687,767
Profit For the Year		(23,563,109)	(53,218,129)
Earnings Per Share (Basic) - Annualized		(11.78)	(13.30)
Earnings Per Share (Diluted) - Annualized		(11.78)	(13.30)

Nepal Digital Payments Company Limited (NDPC)

Tripureshwor, Kathmandu

Statement of Other Comprehensive Income

For the period ended 29th Poush, 2080 (14th January, 2024)

Figures in NPR

Particulars	Notes	YTD Poush (FY 2080-81)	Audited (FY 2079-80)
Profit for the year		(23,563,109)	(53,218,129)
Other comprehensive income/(expense)			
Items that may be reclassified subsequently to profit or loss			
Exchange difference of translation of foreign operation			
Income Taxes relating to items that may be reclassified			
Items that will not be reclassified subsequently to profit or loss			
Investments in Equity Instruments (FV changes)			
Remeasurements of defined retirement benefit plans of employees			
		(22 7 (2 400)	(72.240.420)
Total Comprehensive Income for the Year		(23,563,109)	(53,218,129)

Nepal Digital Payments Company Limited (NDPC)

Tripureshwor, Kathmandu

Statment of Cash Flow

For the period ended 29th Poush, 2080 (14th January, 2024)

Figures in NPR

Depreciation 6,960,382 13,563,070 Finance Income (11,419,864) (29,558,170) Impairment Loss 28,728 Finance Costs - - Amortization of Intangible Assets 8,046,072 15,482,641 Movements in Working Capital - - Decrease/(Increase) Capital (223,162) 230,922 (Increase)/Decrease in Prepayments (156,140) (443,312) (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes - - Increase /(Decrease) in Provisions - - Increase /(Decrease) in Current Liability 5,856,448 2,265,693 Increase /(Decrease) in Trust account (3,570,967) 5,910,788 NFRS Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295)		Figures in NPR		
Net Profit for the period (23,563,109) (53,176,757) Adjustments Income Tax expense recognised in profit or loss 1,284,709.39 3,885,979.80 Deferred Tax expense recognised in profit or loss (6,752,751) (16,687,767) Depreciation (6,960,382 13,563,070 Depreciation (11,419,864) (29,558,170 Impairment Loss 28,728 Finance Costs (11,419,864) (29,558,170 Impairment Loss 8,046,072 15,482,641 Moreometri in Working Capital (223,162) (230,922 Increase/Increase) in Inventory (223,162) (230,922 (Increase)/Decrease in Prepayments (156,140) (443,312 (Increase)/Decrease in Deferred Taxes (2,249,340) (8,060,974 (Increase)/Decrease in Deferred Taxes (2,249,340) (8,060,974 (Increase)/Decrease) in Trust account (3,570,967) (5,910,788 NFRS Adjustments (28,959 Current Tax Assets (1,740,532 (4,463,280 Total Adjustments (3,965,144) (17,874,640 Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768 Cash Flow from Investing Activities (A) (27,528,253 (4,609,295 Decrease/ (Increase) in Investment (15,000,000 54,000,000 Adjustment in Retained Earning (2,871,986 Increase (Increase) in Investment (3,363,608 75,591,825 Cash Flow from Investing Activities (B) (23,663,608 75,591,825 Cash Flow from Investing Activities (B) (23,664,645) (4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 8,531,205 4,499,057 Cash at Beginning of the Year (3,363,601 4,499,057 4,499,057 4,499,057 4,499,057 4,499,057 4,499,057	Particulars			
Adjustments Income Tax expense recognised in profit or loss 1,284,709.39 3,885,979.80 Poregin Currency Translation Loss 1,284,709.39 3,885,979.80 Deferred Tax expense recognised in profit or loss (6,752,751) (16,687,767) Depreciation 6,960,382 13,563,070 Finance Income (11,419,864) (29,558,170) Impairment Loss 28,728 Finance Costs 3,046,072 15,482,641 Movements in Working Capital 230,922 (Increase) In Inventory (223,162) 230,922 (Increase) / Decrease in Prepayments (156,140) (443,312) (Increase) / Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase) / Decrease in Deferred Taxes 1,000,000 Increase / (Decrease) in Frovisions Increase / (Decrease) in Frovisions Increase / (Decrease) in Trust account (3,570,967) 5,910,788 NFRS Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (A) (27,528,253) (71,092,768) Decrease / (Increase) in Capital Work in Progress (5,053,242) (4,609,295) Decrease / (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 Income from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities (C) (A,009,205) Average of Cash Flow from Financing Activities (C) (A,009,205) Cash A Beginning of the Year 13,030,261 8,531,205	Cash Flow from Operating Activities			
Income Tax expense recognised in profit or loss 1,284,709.39 3,885,979.80 Deferred Tax expense recognised in profit or loss 1,284,709.39 1,284,709.39 Deferred Tax expense recognised in profit or loss 6,752,751 (16,687,677) Depreciation 6,960,382 13,563,070 Finance Income (11,419,864) (29,558,170 Impairment Loss 28,728 Finance Costs 28,728 Finance Costs 15,482,641 Decrease (Increase) in Inventory (223,162) 230,922 (Increase) / Decrease in Prepayments (156,140) (443,312) (Increase) / Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase) / Decrease in Prepayments (156,140) (443,312) (Increase) / Decrease in Deferred Taxes -	Net Profit for the period	(23,563,109)	(53,176,757)	
Foregin Currency Translation Loss 1,284,709.39 3,885,979.80 Deferred Tax expense recognised in profit or loss (6,752,751) (16,687,767) Depreciation (13,563,070) Depreciation (11,419,864) (29,558,170) Impairment Loss (29,558,170) Impairment Loss (11,419,864) (23,162) (23,0922) Impairment Loss (156,140) (443,312) Increase / Decrease in Inventory (223,162) (230,922) (Increase)/Decrease in Prepayments (156,140) (443,312) (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Provisions (156,140) (443,312) (Increase)/Decrease in Provisions (3,570,967) (3,570,967) Increase / (Decrease) in Provisions (3,570,967) (3,570,967) Increase / (Decrease) in Trust account (3,570,967) (3,917,88) Increase / (Decrease) in Trust account (3,570,967) (3,917,88) Increase / (Decrease) in Trust account (3,965,144) (17,874,640) Increase / (Decrease) in Capital Work in Progress (575,000) (3,357,050) Decrease / (Increase) in Investment & Intangibles (5,053,242) (4,609,295) Decrease / (Increase) in Investment & Intangibles (5,053,242) (4,609,295) Decrease / (Increase) in Investment & Intangibles (5,053,242) (4,609,295) Decrease / (Increase) in Investment & Intangibles (5,053,242) (4,609,295) Decrease / (Increase) in Investment & Intangibles (5,053,242) (4,609,295) Decrease / (Increase) in Investment (1,000,000) (3	<u>Adjustments</u>			
Deferred Tax expense recognised in profit or loss	Income Tax expense recognised in profit or loss	-		
Depreciation 6,960,382 13,563,070	Foregin Currency Translation Loss	1,284,709.39	3,885,979.80	
Finance Income (11,419,864) (29,558,170) Impairment Loss 28,728 Finance Costs	Deferred Tax expense recognised in profit or loss	(6,752,751)	(16,687,767)	
Impairment Loss 28,728	Depreciation	6,960,382	13,563,070	
Finance Costs Amortization of Intangible Assets Morements in Working Capital Decrease/(Increase) in Inventory (Increase)/Decrease in Prepayments (Increase)/Decrease in Prepayments (Increase)/Decrease in Other Advances and receivable (Increase)/Decrease in Deferred Taxes Increase / (Decrease) in Frovisions Increase / (Decrease) in Current Liability Increase / (Decrease) in Trust account Increase / (Decrease) in Capital Increase / (D	Finance Income	(11,419,864)	(29,558,170)	
Finance Costs Amortization of Intangible Assets Morements in Working Capital Decrease/(Increase) in Inventory (Increase)/Decrease in Prepayments (Increase)/Decrease in Prepayments (Increase)/Decrease in Other Advances and receivable (Increase)/Decrease in Deferred Taxes Increase / (Decrease) in Frovisions Increase / (Decrease) in Current Liability Increase / (Decrease) in Trust account Increase / (Decrease) in Capital Increase / (D	Impairment Loss		28,728	
Movements in Working Capital (223,162) 230,922 (Increase)/Decrease in Inventory (223,162) 230,922 (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes - - Increase / (Decrease) in Provisions - - Increase / (Decrease) in Current Liability 5,856,448 2,265,693 Increase / (Decrease) in Trust account (3,570,967) 5,910,788 NFRS Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2	Finance Costs		-	
Decrease/(Increase) in Inventory (223,162) (230,922 (Increase)/Decrease in Prepayments (156,140) (443,312) (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes (10ecrease) in Provisions (2,249,340) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (3,570,967) (4,463,280) (4,463	Amortization of Intangible Assets	8,046,072	15,482,641	
(Increase)/Decrease in Prepayments (156,140) (443,312) (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes - Increase /(Decrease) in Provisions - - Increase /(Decrease) in Current Liability 5,856,448 2,265,693 Increase /(Decrease) in Trust account (3,570,967) 5,910,788 NFRS Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 11,419,864 29,558,170 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Financing Activities - - Cash Flow from Financing Activities - - Increase in Cash (A+B+C)	Movements in Working Capital			
(Increase)/Decrease in Prepayments (156,140) (443,312) (Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes - - Increase /(Decrease) in Provisions - - Increase /(Decrease) in Current Liability 5,856,448 2,265,693 Increase /(Decrease) in Trust account (3,570,967) 5,910,788 NFRS Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Financing Activities - - Cash Flow from Financing Activities - - Net Cash Flow from Financing Activities (C) -	Decrease/(Increase) in Inventory	(223,162)	230,922	
(Increase)/Decrease in Other Advances and receivable (2,249,340) (8,060,974) (Increase)/Decrease in Deferred Taxes - Increase /(Decrease) in Provisions - Increase /(Decrease) in Current Liability 5,856,448 2,265,693 Increase /(Decrease) in Trust account (3,570,967) 5,910,788 NFRS Adjustments (28,959) Previous Year Adjustments (1,740,532) (4,463,280) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Financing Activities - Cash Flow from Financing Activities - Increase/ (Decrease) in Capital - Dividend Paid -	(Increase)/Decrease in Prepayments	(156,140)	(443,312)	
Increase / (Decrease) in Provisions	(Increase)/Decrease in Other Advances and receivable	(2,249,340)	(8,060,974)	
Increase / (Decrease) in Current Liability	(Increase)/Decrease in Deferred Taxes		-	
Increase / (Decrease) in Trust account	Increase /(Decrease) in Provisions	-	-	
NFRS Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Acquisition of Property, Plant and Equipment & Intangibles (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities - - Increase/ (Decrease) in Capital - - Net Cash Flow from Financing Activities (C) - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Increase /(Decrease) in Current Liability	5,856,448	2,265,693	
Previous Year Adjustments (28,959) Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Acquisition of Property, Plant and Equipment & Intangibles (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities - - Dividend Paid - - Net Cash Flow from Financing Activities (C) - - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Increase /(Decrease) in Trust account	(3,570,967)	5,910,788	
Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Acquisition of Property, Plant and Equipment & Intangibles (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities 2 2 2 2 2 2 2 2 2 3 3 3 5 3 3 4 4 4 9 5 9 3 6 4 4 2 5 5 9 3 6 3 6 3 6 3 6 4 4 9 9	NFRS Adjustments			
Current Tax Assets (1,740,532) (4,463,280) Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Acquisition of Property, Plant and Equipment & Intangibles (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities 2 2 2 2 2 2 2 2 2 3 3 3 5 3 3 4 4 4 9 5 9 3 6 4 4 2 5 5 9 3 6 3 6 3 6 3 6 4 4 9 9	Previous Year Adjustments		(28,959)	
Total Adjustments (3,965,144) (17,874,640) Net Cash flow from Operating Activities (A) (27,528,253) (71,092,768) Cash Flow from Investing Activities (5,053,242) (4,609,295) Acquisition of Property, Plant and Equipment & Intangibles (5,053,242) (4,609,295) Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities - - Dividend Paid - - Net Cash Flow from Financing Activities (C) - - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205		(1,740,532)	(4,463,280)	
Cash Flow from Investing Activities Acquisition of Property, Plant and Equipment & Intangibles Decrease/ (Increase) in Capital Work in Progress (5,053,242) (4,609,295) Decrease/ (Increase) in Investment 15,000,000 Adjustment in Retained Earning 2,871,986 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities Increase/ (Decrease) in Capital Poividend Paid Net Cash Flow from Financing Activities (C) Net Increase in Cash (A+B+C) Cash at Beginning of the Year 13,030,261 8,531,205	Total Adjustments	(3,965,144)	(17,874,640)	
Cash Flow from Investing Activities Acquisition of Property, Plant and Equipment & Intangibles Decrease/ (Increase) in Capital Work in Progress (5,053,242) (4,609,295) Decrease/ (Increase) in Investment 15,000,000 Adjustment in Retained Earning 2,871,986 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) Cash Flow from Financing Activities Increase/ (Decrease) in Capital Net Cash Flow from Financing Activities (C) Net Increase in Cash (A+B+C) Cash at Beginning of the Year 13,030,261 8,531,205	Net Cash flow from Operating Activities (A)	(27,528,253)	(71,092,768)	
Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities - - Dividend Paid - - Net Cash Flow from Financing Activities (C) - - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Cash Flow from Investing Activities		· · · · · ·	
Decrease/ (Increase) in Capital Work in Progress (575,000) (3,357,050) Decrease/ (Increase) in Investment 15,000,000 54,000,000 Adjustment in Retained Earning 2,871,986 Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities - - Dividend Paid - - Net Cash Flow from Financing Activities (C) - - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Acquisition of Property, Plant and Equipment & Intangibles	(5,053,242)	(4,609,295)	
Decrease/ (Increase) in Investment Adjustment in Retained Earning Income from Investment & Bank Deposit Net Cash Flow from Investing Activities (B) Cash Flow from Financing Activities Increase/ (Decrease) in Capital Dividend Paid Net Cash Flow from Financing Activities (C) Net Increase in Cash (A+B+C) Cash at Beginning of the Year 15,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 54,000,000 60,		(575,000)	(3,357,050)	
Income from Investment & Bank Deposit 11,419,864 29,558,170 Net Cash Flow from Investing Activities (B) 23,663,608 75,591,825 Cash Flow from Financing Activities - Increase / (Decrease) in Capital - Dividend Paid - Net Cash Flow from Financing Activities (C) - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Decrease/ (Increase) in Investment		54,000,000	
Net Cash Flow from Investing Activities (B) Cash Flow from Financing Activities Increase / (Decrease) in Capital Dividend Paid Net Cash Flow from Financing Activities (C) Net Increase in Cash (A+B+C) Cash at Beginning of the Year 23,663,608 75,591,825 - (3,864,645) 4,499,057	Adjustment in Retained Earning	2,871,986		
Cash Flow from Financing Activities Increase / (Decrease) in Capital - Dividend Paid Net Cash Flow from Financing Activities (C) Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Income from Investment & Bank Deposit	11,419,864	29,558,170	
Increase / (Decrease) in Capital - Dividend Paid Net Cash Flow from Financing Activities (C) - Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Net Cash Flow from Investing Activities (B)	23,663,608	75,591,825	
Dividend Paid Net Cash Flow from Financing Activities (C) Net Increase in Cash (A+B+C) Cash at Beginning of the Year 13,030,261 2,4499,057 13,030,261 8,531,205	Cash Flow from Financing Activities			
Net Cash Flow from Financing Activities (C)-Net Increase in Cash (A+B+C)(3,864,645)4,499,057Cash at Beginning of the Year13,030,2618,531,205	Increase/ (Decrease) in Capital	-		
Net Increase in Cash (A+B+C) (3,864,645) 4,499,057 Cash at Beginning of the Year 13,030,261 8,531,205	Dividend Paid			
Cash at Beginning of the Year 13,030,261 8,531,205	Net Cash Flow from Financing Activities (C)	-		
	Net Increase in Cash (A+B+C)	(3,864,645)	4,499,057	
Cash at the End of the Year 9,165,616 13,030,261	Cash at Beginning of the Year	13,030,261	8,531,205	
	Cash at the End of the Year	9,165,616	13,030,261	

Nepal Digital Payments Company Limited (NDPC)

Tripureshwor, Kathmandu

Statement of Changes in Equity

For the period ended 29th Poush, 2080 (14th January, 2024)

Figures in NPR

Particulars (FY 2079/80)	Share capital	Retained earning	Deferred Tax Reserve	FVtOCI Reserve	Revaluation Reserve	Total
Balance as on Ashadh 31, 2080	400,000,000	(86,715,279)	-	-	-	313,284,721
Previous Period Adjustments						-
Previous Period Adjustments		2,871,986				2,871,986
Restated Opening Balance	400,000,000	(83,843,293)	-	-	-	316,156,707
Profit for the Quarter(as at Mangsir end, 2080)		(23,563,109)				(23,563,109)
Dividend						-
Transfer Revaluation Reserve						-
Transferred To Deferred Tax Reserve		0	-			=
Balance as on Mangsir end, 2080	400,000,000	(107,406,402)				292,593,598

Statement of Changes in Equity

For the period ended 31st Ashadh, 2080

Figures in NPR

			Deferred Tax		Revaluation	
Particulars (FY 2078/79)	Share capital	Retained earning	Reserve	FVtOCI Reserve	Reserve	Total
Balance as on Shrawan 1, 2078	400,000,000	(33,468,191)	-	-	-	366,531,809
Previous Period Adjustments		(28,959)				
Restated Opening Balance	400,000,000	(33,497,150)	-	-	-	366,531,809
Profit for the year	-	(53,176,757)				(53,176,757)
Dividend						
Transfer Revaluation Reserve						
Transferred To Deferred Tax Reserve			-			
Balance as on Ashadh end, 2079	400,000,000	(86,673,907)			_	313,355,052