Nepal Digital Payments Company Limited (NDPC)

Tripureshwor, Kathmandu

Statement of Financial Position

As at 32nd Ashadh, 2082 (16th July, 2025)

Particulars	Notes	FY 2081/82	FY 2080-81
Assets			
Non- Current Assets			
Property, Plant and Equipment	1	43,059,173	57,287,015
Right-of-Use Asset		8,959,443	10,837,062
Intangible Assets	2	44,454,282	60,313,593
Capital Work in Progress	4	2,472,500	2,330,000
Deferred Tax Asset	23	61,559,963	40,362,100
Deposits	7.1	4,000,000	4,000,000
Total Non-Current Assets		**164,505,360**	**175,129,770**
Current Assets			
Inventory	5	530,496	1,311,479
Prepayments	6	797,796	1,350,044
Current Tax Assets		15,683,335	14,604,440
Accruals, Advance & Others Receivables	7	48,544,625	44,677,568
Investment in Term Deposits	3	95,000,000	202,500,000
Cash & Cash Equivalents	8	99,246,095	16,227,882
Total Current Assets		**259,802,347**	**280,671,413**
Total Assets		**424,307,707**	**455,801,183**
Equity and Liabilities			
Equity			
Share Capital	9	400,000,000	400,000,000
Reserve and Surplus	10	(175,606,278)	(131,228,580)
Total Equity		**224,393,722**	**268,771,420**
Non-Current Liabilities			
Lease Liability		10,414,172	11,340,245
Total Non-Current Liabilities		**10,414,172**	**11,340,245**
Current Liabilities and Provisions			
Current Tax Liabilities		-	-
Trust Account	11	4,127,641	4,405,944
Provisions		-	-
Current Liabilities	12	185,372,171	171,283,573
Total Current Liabilities and Provisions		**189,499,812**	**175,689,517**
Total Equity and Liabilities		**424,307,707**	**455,801,183**

Nepal Digital Payments Company Limited (NDPC)

Tripureshwor, Kathmandu

Statement of Profit or Loss

For the period ended 32nd Ashadh, 2082 (16th July, 2025)

Particulars	Notes	FY 2081/82	FY 2080-81
Revenue from contract with customers	13	39,940,959	39,968,159
Less: Cost of Sales		(27,183,132)	(35,768,944)
Gross Margin		**12,757,827**	**4,199,214**
Finance Income	14	6,497,555	19,471,131
Other Income	15	18,700	87,073
Total Income		**19,274,082**	**23,757,418**
Employee Benefit Expenses	16	(29,295,669)	(26,691,004)
Service Operation Expenses	17	(8,660,827)	(7,875,190)
Business Promotion and Marketing	18	(1,432,526)	(8,430,288)
Commission, Fees & Sales Network Expenses	19	(238,485)	(515,366)
Office Operation Expenses	20	(5,654,593)	(5,591,085)
Depreciation and Amortisation	21	(34,212,601)	(33,258,196)
Finance Cost		(1,226,221)	(1,393,917)
Foreign Exchange (Loss)/Gain	22	(3,857,322)	(2,325,218)
Total Expense		**(84,578,242)**	**(86,080,264)**
Profit Before Tax		**(65,304,160)**	**(62,322,845)**
Income Tax Expenses			
Current Income Tax			
Deferred Taxes	23	21,197,863	14,872,997
Profit For the Year		**(44,106,296)**	**(47,449,848)**
Earnings Per Share (Basic) - Annualized		(11.03)	(11.86)
Earnings Per Share (Diluted) - Annualized		(11.03)	(11.86)

Nepal Digital Payments Company Limited (NDPC)

Tripureshwor, Kathmandu

Statment of Cash Flow

For the period ended 32nd Ashadh, 2082 (16th July, 2025)

Particulars	FY 2081/82	FY 2080-81
Cash Flow from Operating Activities		
Net Profit for the period	**(44,106,296)**	**(47,449,848)**
Adjustments		
Income Tax expense recognised in profit or loss		-
Foregin Currency Translation Loss	3,857,322	2,325,218
Deferred Tax expense recognised in profit or loss	(21,197,863)	(14,872,997)
Depreciation	17,868,950	16,963,018
Finance Income	(6,497,555)	(19,471,131)
Impairment Loss		-
Finance Costs	1,226,221	1,393,917
Amortization of Intangible Assets	16,343,650	16,295,179
Movements in Working Capital		
Decrease/(Increase) in Inventory	780,984	(963,773)
(Increase)/Decrease in Prepayments	552,248	(253,722)
(Increase)/Decrease in Other Advances and receivable	(3,867,056)	(33,827,134)
Increase /(Decrease) in Current Liability	10,224,895	10,225,895
Increase /(Decrease) in Trust account	(278,303)	(3,846,532)
Previous Year Adjustments		-
Current Tax Assets	(1,078,896)	(2,959,424)
Total Adjustments	**17,934,596.6**	**(28,991,488)**
Net Cash flow from Operating Activities (A)	**- 26,171,699.8**	**(76,441,336)**
Cash Flow from Investing Activities		
Acquisition of Property, Plant and Equipment & Intangibles	(1,065,142)	(8,536,481)
Decrease/ (Increase) in Capital Work in Progress	(142,500)	1,867,758
Decrease/ (Increase) in Investment	107,500,000	67,500,000
Adjustment in Retained Earning		2,936,547
Income from Investment & Bank Deposit	6,497,555	19,471,131
Net Cash Flow from Investing Activities (B)	**112,789,913**	**83,238,956**
Cash Flow from Financing Activities		
Increase/ (Decrease) in Capital		-
Lease Payment	(3,600,000)	(3,600,000)
Dividend Paid		
Net Cash Flow from Financing Activities (C)	**(3,600,000)**	**(3,600,000)**
Net Increase in Cash (A+B+C)	**83,018,213**	**3,197,620**
Cash at Beginning of the Year	**16,227,882**	**13,030,261**
Cash at the End of the Year	**99,246,095**	**16,227,882**