

Nepal Electronic Payment Systems Limited
Unaudited Statement of Financial Position
As at 30 Poush 2078 (14th Jan 2022)
Published As Per Nepal Rastra Bank Payment System Related Unified Directive 11 (Clause 7)

Particulars	Current Year (Poush End-2078) Unaudited	Previous Year (Ashad End-2078) Audited
Assets		
Intangible assets	11,549,958	13,834,625
Intangible assets - WIP	68,033,643	68,033,643
Property, Plant & Equipment	31,920,250	36,802,862
Deferred Tax Assets	404,692	404,692
Inventory	-	13,900
Current Tax Assets (Net)	7,922,041	2,675,516
Other Assets	18,177,686	7,415,764
Financials Assets		
Other Financial Assets	52,356,670	23,077,023
Held to Maturity (FD)	130,000,000	100,000,000
Cash and Cash Equivalents	18,869,140	21,653,349
Total Assets	339,234,079	273,911,374
Equity & Liabilities		
Borrowings	-	-
Other Provisions	31,924,201	12,431,914
Deferred Tax Liabilities	-	-
Current tax liability	-	-
Other Liabilities	40,072,074	28,097,168
Other Financial Liabilities	4,069,820	9,400,838
Total Liabilities	76,066,095	49,929,920
Equity		
Share capital	176,000,000	176,000,000
Retained Earnings	87,167,984	47,981,454
Total Equity	263,167,984	223,981,454
Total Equity and Liabilities	339,234,079	273,911,374

Nepal Electronic Payment Systems Limited
Unaudited Statement of Profit & Loss
For the Period From 1st Shrawan 2078 To 30th Poush End 2078
Published As Per Nepal Rastra Bank Payment System Related Unified Directive 11 (Clause 7)

Particulars	Current Year (Poush End-2078) Unaudited	Previous Year (Ashad End-2078) Audited
Revenue from fees	120,839,895	163,085,446
Operating Expenses	(27,449,294)	(43,976,554)
Staff Expenses	(26,611,828)	(46,819,524)
Depreciation and Amortization Expenses	(7,753,481)	(18,164,878)
Other Expenses	(8,418,449)	(11,911,856)
Net Operating Income	50,606,842	42,212,635
Non-Operating Income (Expenses)		
Interest Income	4,554,938	5,529,482
Other Income	2,820,099	4,984,436
Foreign exchange gain/(loss)	72,239	(107,047)
Other Provisions-Staff Bonus	(5,805,412)	-
Profit Before Interest and Tax	52,248,707	52,619,506
Finance cost	-	-
Profit before tax	52,248,707	52,619,506
Income Tax Expenses		
Current Tax (Expenses)/Income	(13,062,177)	(12,847,010)
Deferred Tax (Expenses)/Income		3,129,309
Profit For the Year	39,186,530	42,901,805
Earnings Per Share		
Basic Earning Per Share	22.27	24.38
Diluted Earning Per Share	22.27	24.38