



Nepal Electronic Payment Systems Limited  
Naxal, Kathmandu, Nepal

Unaudited Statement of Financial Position

As at Poush End, 2079

Published as per the requirement of the Clause No. 5 (7) of Directive No. 11 of Unified Directive Related to Payment System (NRB), 2079

(Figures in NPR)

Particulars	Note	2079	2079	2078
		End of Poush	End of Asadh	End of Poush
<b>Assets</b>				
<b>Addition of Assets</b>				
Intangible assets		-	-	-
Intangible assets-WIP		63,554,646	61,110,636	11,549,958
Property, Plant & Equipment		-	4,761,647	68,033,643
Right of Use Assets		48,482,137	48,844,708	31,946,385
Deferred Tax Assets	5	30,963,499	30,963,499	-
Inventory	6	1,103,521	1,103,520	404,692
Current Tax Assets (Net)	7	2,224	12,232	-
Other Assets	8	15,304,005	3,436,562	7,928,491
<b>Financials Assets</b>		19,970,622	11,169,877	14,488,889
Other Financial Assets	9	36,522,265	31,235,900	56,045,467
Held to Maturity (FD)	10	190,000,000	70,000,000	130,000,000
Cash and Cash Equivalents	11	16,436,312	100,454,491	18,931,154
<b>Total Assets</b>		<b>422,339,230</b>	<b>363,093,072</b>	<b>339,328,678</b>
<b>Equity &amp; Liabilities</b>				
Borrowings	12	-	-	-
Other Provisions	13	12,133,631	12,248,506	13,056,613
Deferred Tax Liabilities	5	-	-	-
Lease Liability		32,676,794	32,676,793	-
Current tax liability & Staff Bonus	7	30,479,263	24,366,340	26,804,133
Other Liabilities	14	1,885,276	9,338,136	10,873,423
Other Financial Liabilities	15	24,758,033	9,760,177	8,942,932
<b>Total Liabilities</b>		<b>101,932,996</b>	<b>88,389,952</b>	<b>59,677,101</b>
<b>Equity</b>				
Share capital	16	176,000,000	176,000,000	176,000,000
Retained Earnings	17	144,406,234	98,703,120	103,651,577
<b>Total Equity</b>		<b>320,406,234</b>	<b>274,703,120</b>	<b>279,651,577</b>
<b>Total Equity and Liabilities</b>		<b>422,339,230</b>	<b>363,093,072</b>	<b>339,328,678</b>



**Nepal Electronic Payment Systems Limited**  
**Naxal, Kathmandu, Nepal**  
**Unaudited Statement of Profit or Loss**  
**For the Six Months Ended at Poush End, 2079**

Published as per the requirement of the Clause No. 5 (7) of Directive No. 11 of Unified Directive Related to

(Figures in NPR)

		2079 End of Poush	2079 End of Asadh	2078 End of Poush
Revenue from fees	18	163,502,155	221,390,589	145,240,614.30
Operating Expenses	19	(24,549,982)	(61,738,788)	(27,462,460.72)
Staff Expenses	23	(26,629,215)	(52,441,161)	(26,611,828.38)
Depreciation and Amortization Expenses		(17,645,017)	(34,403,467)	(5,147,862.00)
Other Expenses	22	(10,446,615)	(12,477,757)	(11,024,068.01)
<b>Net Operating Income</b>		<b>84,231,326</b>	<b>60,329,416</b>	<b>74,994,395.19</b>
Non-Operating Income (Expenses)				
Interest Income	20	8,557,543	10,894,113	4,554,937.51
Other Income	20	993,480	5,180,839	2,852,684.13
Foreign exchange gain /(loss)	21	-	(472,462)	72,239.19
Project Income		-	-	-
Other Provisions-Staff Bonus		(9,378,235)	(7,593,191)	(8,247,425.60)
<b>Profit Before Interest and Tax</b>		<b>84,404,114</b>	<b>68,338,715</b>	<b>74,226,830.42</b>
Finance cost	24	-	-	-
<b>Profit before tax</b>		<b>84,404,114</b>	<b>68,338,715</b>	<b>74,226,830.42</b>
Income Tax Expenses	25			
Current Tax (Expenses)/Income		(21,101,028)	(17,164,815)	(18,556,707.60)
Deferred Tax (Expenses)/Income		-	698,829	-
<b>Profit For the Year</b>		<b>63,303,085</b>	<b>51,872,729</b>	<b>55,670,122.81</b>
Earnings Per Share				
Basic Earning Per Share	29	35.97	29.47	31.63
Diluted Earning Per Share		35.97	29.47	31.63
Budgeted EPS (Annual)				