



Nepal Electronic Payment Systems Limited
Naxal, Kathmandu, Nepal

Unaudited Statement of Financial Position

As at Poush End, 2080

Published as per the requirement of the Clause No. 5 (7) of Directive No. 11 of Unified Directive Related to Payment System (NRB), 2080

(Figures in NPR)

Particulars	Note	2080 End of Poush	2080 End of Asadh	2079 End of Poush
Assets				
Addition of Assets				
Intangible assets		-	-	-
Intangible assets-WIP		51,499,628	53,312,503	63,554,646
Property, Plant & Equipment		-	-	-
Right of Use Assets		80,068,150	46,679,640	48,482,137
Deferred Tax Assets	5	23,417,852	26,019,836	30,963,499
Inventory	6	6,065,176	6,065,176	1,103,521
Current Tax Assets (Net)	7	17,010	7,784	2,224
Other Assets	8	9,567,185	2,255,701	15,304,005
Financials Assets		-	-	-
Other Financial Assets	9	23,836,948	12,021,189	19,970,622
Held to Maturity (FD)	10	30,039,948	24,699,102	36,522,265
Cash and Cash Equivalents	11	190,000,000	120,000,000	190,000,000
Total Assets		453,748,310	411,227,119	422,339,230
Equity & Liabilities				
Borrowings	12	-	-	-
Other Provisions	13	13,797,782	12,941,326	12,133,631
Deferred Tax Liabilities	5	-	-	-
Lease Liability		27,251,951	29,853,935	32,676,794
Current tax liability & Staff Bonus	7	20,098,197		30,479,263
Other Liabilities	14	1,885,276	1,885,276	1,885,276
Other Financial Liabilities	15	29,132,074	44,853,328	24,758,032
Total Liabilities		92,165,279	89,533,864	101,932,996
Equity				
Share capital	16	211,200,000	176,000,000	176,000,000
Retained Earnings	17	150,383,031	145,693,254	144,406,234
Total Equity		361,583,031	321,693,254	320,406,234
Total Equity and Liabilities		453,748,310	411,227,119	422,339,230



Nepal Electronic Payment Systems Limited
Naxal, Kathmandu, Nepal
Unaudited Statement of Profit or Loss
For the Six Months Ended at Poush End, 2080

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

(Figures in NPR)

		2080 End of Poush	2080 End of Asadh	2079 End of Poush
Revenue from fees	18	139,262,762	230,860,327	163,502,155
Operating Expenses	19	(27,228,601)	(52,678,001)	(24,549,982)
Staff Expenses	23	(29,370,863)	(51,311,262)	(26,629,215)
Depreciation and Amortization Expenses		(23,087,902)	(40,619,519)	(17,645,017)
Other Expenses	22	(8,936,831)	(17,650,357)	(10,446,615)
Net Operating Income		50,638,566	68,601,189	84,231,326
Non-Operating Income (Expenses)				
Interest Income	20	9,471,973	18,948,220	8,557,543
Other Income	20	1,730,066	2,072,691	993,480
Foreign exchange gain /(loss)	21	-	-	-
Project Income		-	-	-
Other Provisions-Staff Bonus		(6,184,060)	(8,962,210)	(9,378,235)
Profit Before Interest and Tax		55,656,544	80,659,890	84,404,114
Finance cost	24	-	-	-
Profit before tax		55,656,544	80,659,890	74,226,830
Income Tax Expenses				
Current Tax (Expenses)/Income	25	(13,914,136)	(21,019,544)	(21,101,028)
Deferred Tax (Expenses)/Income		-	4,961,655	-
Profit For the Year		41,742,408	64,602,001	55,670,123
Earnings Per Share				
Basic Earning Per Share	29	19.76	36.71	35.97
Diluted Earning Per Share		19.76	36.71	35.97
Budgeted EPS (Annual)				