

Fonepay Payment Service Limited

Lalitpur - 03, Lalitpur

Statement of Financial Position

As on Poush 29, 2081

Published as per Nepal Rastra Bank, Unified PSD Directive 11/080 (Clause 7)

Poush end 208 NPR** NPR** NPR** NPR**		Un-Audited	Audited	Un-Audited
Non-Current Assets Property Plant and Equipment 11,53,77,133.27 12,14,43,164.09 10,74,29,950.65 Intanglike Assets 41,97,494.687 47,58,00,31.62 83,64,16991 Assets Under Development (Work-In-Progress) 10,09,27,21.14 83,145,137.84 9,88,22,759.26 Right of Use Asset 6,96,99,934.37 7,42,65,656.16 6,67,42,007.12 Cherned Tax Asset 2,049,2374.37 2,56,61,393.33 2,39,73,232.69 Financial Assets 10,007,407,407,505.65 6,67,42,007.12 Cherned Tax Assets 38,09,200.00 38,90,200.00 38,90,200.00 Total Non-Current in Subsidiaries and Associates 38,09,200.00 38,90,200.00 38,90,200.00 38,90,200.00 38,90,200.00 38,90,200.00 38,90,200.00 Total Non-Current Assets (A) 35,13,79,909.68 35,79,04,492.49 31,12,22,319.63 Current Assets (A) 35,13,79,909.68 36,73,83.81 1,05,56,621.93 Financial Asset Trade and Other Receivables 25,05,25,355.06 13,68,08,239.87 17,75,47,341.65 Cash and Cash Equivalents 52,92,90,258.26 48,00,81,812.37 24,11,87,133.01 Other Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,906.59 Total Current Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,906.59 Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities 22,30,88,100.77 13,71,61,993.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 13,71,61,993.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 13,71,61,993.84 2,27,06,172.26 Total Pomowings 2		Poush end 2081	Ashad end 2081	Poush end 2080
Non-Current Assets		NPR**	NPR**	NPR**
Property, Plant and Equipment				
Intangible Assets Under Development (Work-In-Progress)				
Assets Under Development (Work-In-Progress) Right of Use Asset		11,53,77,133.27	12,14,43,164.09	10,74,29,950.65
Right of Use Asset 6,96,99,034.03 7,42,65,565.61 6,87,42,007.12 Deferred Tax Asset 2,04,92,374.37 2,56,61,393.33 2,39,73,232.69 Financial Assets Investment in Subsidiaries and Associates Other Assets 38,09,200.00 38,09,200.00 38,90,200.00 Total Non-Current Assets (A) 35,13,79,909.68 35,79,04,492.49 31,12,22,319.63 Current Assets Inventory 60,16,824.23 83,67,383.81 1,05,56,621.93 Financial Asset Total and Other Receivables 25,05,25,355.00 13,68,08,239.87 17,75,47,341.65 Cash and Cash Equivalents 52,92,90,258.26 48,00,81,812.37 24,11,87,133.01 Other Assets Total Current Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,096.59 Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities 22,30,88,100.77 13,71,61,093.84 2,270,6172.26 Total Assets (A+B) 1,33,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities 22,30,88,100.77 13,71,61,093.84 2,270,6172.26 <		4,19,74,946.87	4,75,80,031.62	83,64,169.91
Deferred Tax Asset 2,04,92,374.37 2,56,61,393.33 2,39,73,232.69 Financial Assets 1	Assets Under Development (Work-In-Progress)	10,00,27,221.14	8,51,45,137.84	9,88,22,759.26
Financial Assets Investment in Subsidiaries and Associates 38,09,200.00 38,09,200.00 38,09,200.00 Total Non-Current Assets (A) 35,13,79,909.68 35,79,04,492.49 31,12,22,319.63	0		7,42,65,565.61	6,87,42,007.12
Investment in Subsidiaries and Associates Other Assets	Deferred Tax Asset	2,04,92,374.37	2,56,61,393.33	2,39,73,232.69
Other Assets 38,09,200.00 38,09,200.00 38,09,200.00 Total Non-Current Assets (A) 35,13,79,909.68 35,79,04,492.49 31,12,22,319.63 Current Assets Inventory 60,16,824.23 83,67,383.81 1,05,56,621.93 Financial Asset Trade and Other Receivables 25,05,25,355.06 13,68,08,239.87 17,75,47,341.65 Cash and Cash Equivalents 52,92,90,258.26 48,00,81,812.37 24,11,87,133.01 Other Assets Total Current Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,096.59 Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities Equity Share Capital 50,50,00,000.00 <	Financial Assets			
Total Non-Current Assets (A) 35,13,79,909.68 35,79,04,492.49 31,12,22,319.63	Investment in Subsidiaries and Associates			
Current Assets Inventory		38,09,200.00	38,09,200.00	38,90,200.00
Inventory 60,16,824.23 83,67,383.81 1,05,56,621.93 Financial Asset Trade and Other Receivables 25,05,25,355.06 13,68,08,239.87 17,75,47,341.65 Cash and Cash Equivalents 25,09,290,258.26 48,00,81,812.37 24,11,87,133.01 Other Assets	Total Non-Current Assets (A)	35,13,79,909.68	35,79,04,492.49	31,12,22,319.63
Financial Asset Trade and Other Receivables Cash and Cash Equivalents Deferred Tax Liabilities Cash and Liabilities Cash and Cash Equivalents Other Assets Total Assets (A+B) Total Assets (B) Total Assets (B-B) Total Liabilities Total Liabilities (A-B-C-D) Total Assets (B-B-C-B) Total Assets (B-B-C-B) Total Assets (B-B-C-B) Total Assets (B-B-C-B-B-C-B) Total Assets (B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C-B-B-C	Current Assets			
Trade and Other Receivables Cash and Cash Equivalents Cash and Cash Equivalents Other Assets Total Current Assets (B) Total Assets (A+B) Total Assets (A+B) 1,13,72,12,347.23 Possible Equity Share Capital Reserves and Liabilities Equity Share Capital Reserves & Surplus Total Equity Attributable to Shareholders Non-Current Liabilities Lease Liabilities Lease Liabilities Cher Non Current Financial Liabilities Long Term Borrowings Total Non-Current Liability Current Liability Trade and Other payables Provisions 13,50,07,791.62 Total Non-Current Liabilities Lease Liabilities Current Liability Trade and Other payables Provisions 18,98,15,371.92 Total Current Liabilities Cher Current Liabilities Accured Payroll and Related Benefits Other Current Liability Total Current Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liabilities Total Current Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities Accurred Payroll and Related Benefits Other Current Liability Trade and Other payables Total Liabilities Total Liabilities (A+B-C-D) Total Liabilities Total Liabilities (A+B-C-D) Total Liabilities	Inventory	60,16,824.23	83,67,383.81	1,05,56,621.93
Cash and Cash Equivalents Other Assets Total Current Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,096.59 Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities Equity Share Capital So,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders Pinancial Liabilities Cother Non Current Financial Liabilities Unon Term Borrowings Cother Non Current Liability Current Liability Trade and Other payables Provisions 13,50,07,791.62 13,74,64,95,13,416.29 Total Non-Current Liabilities Cother Non Current Liability Current Liability Trade and Other payables Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities Accured Payroll and Related Benefits Other Current Liabilities Other Current Liabilities Total Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Total Current Liabilities Other Current Liabilities Other Current Liabilities Other Current Liabilities Total Liabilities Other Current Liabilities Total Liabilities Other Current Liabilities Total Liabilities Total Liabilities Other Current Liabilities Total Liabilities (A+B-C-D) Total Liabilities Total Li	Financial Asset			
Other Assets Total Current Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,096.59 Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities Equity 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability 50,50,00,000.07 64,21,61,093.84 52,77,06,172.26 Non-Current Liabilities 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Non-Current Liabilities 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Non-Current Liabilities 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 60,50,00,000.00 60,50,00,000.00 60,50,00,000.00 50,50,00,000.00 60,50,00,000.00 60,50,00,000.00 60,50,00,000.00 60,50,00,000.00 60,50,00,000.00	Trade and Other Receivables	25,05,25,355.06	13,68,08,239.87	17,75,47,341.65
Total Current Assets (B) 78,58,32,437.55 62,52,57,436.05 42,92,91,096.59 Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities Equity Share Capital 50,0,0,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability Deferred Tax Liabilities Lease Liabilities Other Non Current Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings	Cash and Cash Equivalents	52,92,90,258.26	48,00,81,812.37	24,11,87,133.01
Total Assets (A+B) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22 Reserves and Liabilities Equity Share Capital 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability Deferred Tax Liabilities 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Other Assets			
Reserves and Liabilities Equity 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability Deferred Tax Liabilities Lease Liabilities 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings - Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total	Total Current Assets (B)	78,58,32,437.55	62,52,57,436.05	42,92,91,096.59
Reserves and Liabilities Equity 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability Deferred Tax Liabilities Lease Liabilities 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings - Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total	-			
Share Capital 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26	· · · · · · · · · · · · · · · · · · ·	1,13,72,12,347.23	98,31,61,928.54	74,05,13,416.22
Share Capital 50,50,00,000.00 50,50,00,000.00 50,50,00,000.00 Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability Use of the property o				
Reserves & Surplus 22,30,88,100.77 13,71,61,093.84 2,27,06,172.26 Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability Deferred Tax Liabilities Lease Liabilities 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings - - Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liability Colspan="2">32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Current Liability Colspan="2">Advisor of the Current Liabilities Total Liabilities A		F0 F0 00 000 00	F0 F0 00 000 00	50 50 00 000 00
Total Equity Attributable to Shareholders 72,80,88,100.77 64,21,61,093.84 52,77,06,172.26 Non-Current Liability 52,77,06,172.26 52,77,06,172.26 Non-Current Liabilities 5,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liabilities 5,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liability 5,704,09,524.70 5,704,09,524.70 5,704,09,524.70 Current Liability 5,704,09,524.70 5,704,09,524.70 5,704,09,524.70 Current Liability 5,704,09,524.70 1,50,64,733.54 5,704,09,524.70 Current Liabilities 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	-			
Non-Current Liabilities Lease Liabilities Other Non Current Financial Liabilities Long Term Borrowings Total Non-Current Libility Trade and Other payables Provisions Lease Liabilities 18,16,21,958.86 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability Total Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22				
Deferred Tax Liabilities		,,,	,,_,	,,,
Lease Liabilities 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings - - - Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Non-Current Liability			
Financial Liabilities Other Non Current Financial Liabilities Long Term Borrowings - - - Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits 0ther Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Deferred Tax Liabilities	=		=
Other Non Current Financial Liabilities Long Term Borrowings -	Lease Liabilities	8,16,21,958.86	8,16,21,958.86	7,26,09,524.70
Long Term Borrowings - - Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Financial Liabilities			
Total Non-Current Libility (D) 8,16,21,958.86 8,16,21,958.86 7,26,09,524.70 Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Other Non Current Financial Liabilities			
Current Liability Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Long Term Borrowings	-	-	-
Trade and Other payables 13,50,07,791.62 7,97,83,054.72 1,50,64,733.54 Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Total Non-Current Libility (D)	8,16,21,958.86	8,16,21,958.86	7,26,09,524.70
Provisions 18,98,15,371.92 17,43,93,638.39 12,25,57,015.12 Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Current Liability			
Lease Liabilities 26,79,124.06 52,02,182.73 25,75,970.60 Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Trade and Other payables	13,50,07,791.62	7,97,83,054.72	1,50,64,733.54
Financial Liabilities Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Provisions	18,98,15,371.92	17,43,93,638.39	12,25,57,015.12
Accured Payroll and Related Benefits Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Lease Liabilities	26,79,124.06	52,02,182.73	25,75,970.60
Other Current Liabilities Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Financial Liabilities			
Total Current Liability (C) 32,75,02,287.60 25,93,78,875.84 14,01,97,719.26 Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Accured Payroll and Related Benefits			
Total Liability (C+D) 40,91,24,246.46 34,10,00,834.70 21,28,07,243.96 Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Other Current Liabilities			
Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	Total Current Liability (C)	32,75,02,287.60	25,93,78,875.84	14,01,97,719.26
Net Equity and Liabilities (A+B-C-D) 1,13,72,12,347.23 98,31,61,928.54 74,05,13,416.22	T . I I I I I I I (C. I D)	40.04.51.51.5	24.40.00.00.	24.20.07.212.5
	Total Liability (C+D)	40,91,24,246.46	34,10,00,834.70	21,28,07,243.96
	Net Equity and Liabilities (A+B-C-D)	1,13,72,12,347.23	98,31,61,928.54	74,05,13,416.22
	Book Value per share			



Fonepay Payment Service Limited

Lalitpur - 03, Lalitpur

Statement of Profit & Loss

for the period ended Poush 29, 2081

Published as per Nepal Rastra Bank, Unified PSD Directive 11/080 (Clause 7)

	Un-Audited Audited		Un-Audited
	FY 2081/82	FY 2080/81	FY 2080/81
	NPR (6 Mnth)**	NPR (12 Mnth)**	NPR (6 Mnth)**
Income			
Revenue from Operations	44,46,11,252.39	72,65,37,722.83	32,98,20,182.99
Direct Expenses	(4,27,13,203.74)	(8,27,98,320.18)	(3,51,94,069.01)
Gross Profit	40,18,98,048.65	64,37,39,402.65	29,46,26,113.98
Other income	47,500.00	1,00,000.00	40,000.00
Operating expenditure	(17,61,42,603.82)	(29,96,71,429.27)	(16,47,96,079.48)
Administrative Expenses	(5,08,91,804.43)	(8,55,78,440.95)	(5,04,34,241.72)
Employee Benefit Expenses	(8,91,32,747.55)	(15,34,96,850.43)	(7,66,18,192.84)
Marketing and Branding Expenses	(3,61,18,051.84)	(6,05,96,137.89)	(3,77,43,644.92)
Profit from Operation	22,58,02,944.83	34,41,67,973.38	12,98,70,034.50
Finance Income	70,78,278.78	1,61,38,270.70	79,52,166.04
Finance Cost (Lease) Expenses	(41,87,740.75)	(88,57,150.27)	(38,20,200.19)
Depreciation Expenses	(1,61,21,428.60)	(2,90,58,628.72)	(1,79,37,479.16)
Amortization Expenses	(1,01,71,616.33)	(1,25,23,864.61)	(54,76,623.33)
Other Expenses	(39,02,089.75)	(4,96,93,584.60)	(86,77,614.09)
Profit (Loss) Before Tax	19,84,98,348.18	26,01,73,015.88	10,19,10,283.77
Tax Expense			
Current Tax	(5,42,98,198.79)	(7,85,48,789.55)	(3,52,18,404.36)
Deferred Tax	(51,50,924.84)	60,09,882.77	43,23,654.43
Profit/ (Loss) for the year	13,90,49,224.55	18,76,34,109.10	7,10,15,533.84
Other Comprehensive Income			
Items that will not be reclassified to profit or loss:	-	-	_
Exchange gains/(losses) on re-translations	54,282.38	48,256.65	39,883.35
Other Comprehensive Income for the year (B)	54,282.38	48,256.65	39,883.35
Total Comprehensive Income (A+B)	13,91,03,506.93	18,76,82,365.75	7,10,55,417.19
Earning per share (Basic/Dilluted)	27.55	37.16	14.07

^{**}Re-classified/Re-arranged for better comparable presentations