

**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)

	Un-Audited Poush end 2081 NPR**	Audited Ashad end 2081 NPR**	Un-Audited Poush end 2080 NPR**
Assets			
Non-Current Assets			
Property, Plant and Equipment	11,53,77,133.27	12,14,43,164.09	10,74,29,950.65
Intangible Assets	4,19,74,946.87	4,75,80,031.62	83,64,169.91
Assets Under Development (Work-In-Progress)	10,00,27,221.14	8,51,45,137.84	9,88,22,759.26
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			
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	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 Liability (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
<i>Book Value per share</i>	<i>144.18</i>	<i>127.16</i>	<i>104.50</i>

***Re-classified/ Re-arranged for better comparable presentations*



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