



Nepal Electronic Payment Systems Limited
Unaudited Statement of Financial Position as at 31st Ashad 2080

Published as per the requirement of the Clause No. 5 (7) of Directive No. 11
under Payment System Related Unified Directives-2079

Particulars	Last Year End of Ashad	Current Year End of Ashad
Assets		
Addition of Assets		
Intangible assets	61,110,636	54,814,343
Intangible assets-WIP	4,761,647	-
Property, Plant & Equipment	48,844,708	45,177,800
Right of Use Assets	30,963,499	26,031,701
Deferred Tax Assets	1,103,521	1,103,521
Inventory	12,232	7,784
Current Tax Assets (Net)	3,436,562	23,061,506
Other Assets	30,291,079	29,453,896
Financials Assets		
Other Financial Assets	12,114,697	13,123,271
Held to Maturity (FD)	150,000,000	200,000,000
Cash and Cash Equivalents	20,454,491	36,631,360
Total Assets	363,093,072	429,405,182
Equity & Liabilities		
Borrowings		
Other Provisions	12,248,506	12,287,277
Deferred Tax Liabilities		
Lease Liability	32,676,793	29,853,936
Current tax liability & Staff Bonus		29,759,696
Other Liabilities	24,366,340	1,885,276
Other Financial Liabilities	19,098,313	36,705,407
Total Liabilities	88,389,952	110,491,592
Equity		
Share capital	176,000,000	176,000,000
Retained Earnings	98,703,120	142,913,590
Total Equity	274,703,120	318,913,590
Total Equity and Liabilities	363,093,072	429,405,182


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Nepal Electronic Payment Systems Limited

Unaudited Statement of Profit & Loss for the Year Ended Ashad 31,2080

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under Payment System Related Unified Directives-2079

Particulars	Last Year End of Ashad	Current Year End of Ashad
Revenue from fees	221,390,589	232,253,114
Operating Expenses	(61,738,788)	(52,662,480)
Staff Expenses	(60,034,352)	(50,656,817)
Depreciation and Amortization Expenses	(34,403,466)	(40,619,354)
Other Expenses	(12,950,219)	(17,647,126)
Net Operating Income	52,263,764	70,667,337
Non-Operating Income (Expenses)		
Interest Income	10,894,113	18,818,290
Other Income	5,180,839	2,082,669
Foreign exchange gain /(loss)	-	-
Project Income	-	-
Other Provisions-Staff Bonus	-	(9,156,830)
Profit Before Interest and Tax	68,338,716	82,411,466
Finance cost	-	-
Profit before tax	68,338,716	82,411,466
Income Tax Expenses		
Current Tax (Expenses)/Income	(17,164,815)	(20,602,867)
Deferred Tax (Expenses)/Income	698,829	-
Profit For the Year	51,872,730	61,808,600
Earnings Per Share		
Basic Earning Per Share	29.47	35.12
Diluted Earning Per Share	29.47	35.12
Budgeted EPS (Annual)		


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