Venture Hire Purchase Private Limited Panipokhari, Kathmandu Statement of Financial Position

As at 31st Ashad, 2081

Particular	Notes	As on 31st Ashad, 2081	Amount in NPR. As on 31st Ashad,
Assets		2001	2080
Cash and Cash Equivalent	4.1	21 42 6 200	
Loans and Advances to Customers	4.2	31,436,275	5,476,388
Other Financial Assets	4.3	1,673,021,776	1,179,839,004
Current Tax Assets	4.4	5,959,167	1,816,878
Property and Equipment		21,334,624	10,229,077
Intangible Assets	4.5	16,315,176	6,446,995
Deferred Tax Assets	4.6	904,210	732,050
Other Asssets	4.7	777,719	534,865
Total Assets	4.8	152,654	66,882
Liabilities and Equities		1,749,901,600	1,205,142,139
Liabilities			罗印护工作者
Borrowings	A THE STATE OF THE		
Other Financial Liabilities	4.9	1,261,333,176	786,624,704
Net Defined Benefit Obligation	4.10	9,672,120	3,121,245
Current Tax Liabilities	4.11	3,582,069	2,446,594
Deferred Tax Liabilities	4.4	28,973,225	16,833,365
Other Liabilities	4.7		
Total Liabilities	4.12	13,332,104	6,731,570
Equities	TO THE PARTY OF	1,316,892,695	815,757,479
Share Capital	SMIDIT		
Reserves	4.13	300,000,000	300,000,000
	4.14	133,008,905	89,384,661
Fotal Equities		433,008,905	389,384,661
Total Liabilities and Equities		1,749,901,600	1,205,142,139

The accounting policies and notes on page 1 to 28 form essential part of this financial statement

As per our report of even dated Kathmandu Nishan Dhakal Sandeep Agrawal Dibakar Paudel Yuddha Raj Oli, FCA Chairman Director Director Partner PYC & Associates Chartered Accountants Baburam Sharm Smaran Rayamajhi 2081/05/19 Chief Executive Officer Head - Finance Kathmandu, Nepal

Venture Hire Purchase Private Limited Statement of Profit and Loss

For the Year ended 31st Ashad, 2081

America	2.0	3.7	DD
Amount	In	/V.	PR

			Amount in NPR
Particular	Notes	Current Year	Previous Year
Interest Incomes	4.15	222 246 752	
Interest Expenses	4.16	233,246,752	137,837,165
Net Interest Income	4.10	108,802,815	61,487,404
Other Operating Income	4.17	124,443,937	76,349,761
Total Operating Income	4.17	32,632,797	32,144,383
Impairment charge/(reversal) for loans and other losses		157,076,734	108,494,145
Net Operating Income	4.18	21,977,905	14,222,653
		135,098,828	94,271,491
Operating Expenses			The state of the s
Personnel Expenses	4.19	27,461,033	20.200.00
Administrative Expenses	4.20		20,398,096
Depreciation and Amortization	4.21	11,290,327	8,698,893
Profit Before Tax	4.21	2,050,199	1,926,801
Taxation		94,297,269	63,247,701
Current Tax Expenses		28,730,371	16,543,375
Deferred Tax (Income)/Expenses		28,973,225	16,833,365
Profit for the Year	4.7	(242,854.00)	(289,990)
Earning per share		65,566,898	46,704,327
Basic Earnings per ordinary share		21.04	
Diluted Earnings per ordinary share		21.86	15.57
o p		21.86	15.57

The accounting policies and notes on page 1 to 28 form essential part of this financial statement

As per our report of even dated

Kathmandu

Sandeep Agarwal Chairman

Nishan Dhakal Director

Dibakar Paudel Director

Yuddha Raj Oli, FCAd Ac

Partner

PYC & Associates Chartered Accountants

Baburam Sharma

Smaran Rayamajhi Chief Executive Officer Head-Finance

2081/05/19 Kathmandu, Nepal

Venture Hire Purchase Private Limited Statement of Other Comprehensive Income

For the Year ended 31st Ashad, 2081

Amount in NPR.

	_		Amount in NPR.
	Votes	Ist Ashad, 2081	31st Ashad, 2080
Profit for the Year		65,566,898	46,704,327
Other Comprehensive Income, net of Tax:		00,000,000	10,101,321
a. Items that will not be reclassified to Income Statement:			
Gains/(losses) from investments in equity instruments measured at			
fair value			14.7
Gains/(losses) on revaluation			
Actuarial gains/(losses) on defined benefit plans	1		
Income tax relating to above items	1177	70.7	11.0
b. Items that are or may be reclassified to profit or loss			1 1 2
Gains/(losses) on cash flow hedge		Later Record	
Exchange gains/(losses) (arising from translating financial assets of	4-12		
foreign operation)	1 1 10 1		
Income tax relating to above items	l ba		
Reclassify to profit or loss	11 32 17		
Other Comprehensive income for the year net of taxation			
Total Comprehensive Income attributable to:		65,566,898	46,704,327
Non-Controlling Interests	Hyu I	00,000,000	40,704,327
Equity Shareholders		65,566,898	46,704,327

The accounting policies and notes on page 1 to 28 form essential part of this financial statement

As per our report of even dated

Sand

Sandeep Agarwal Chairman Nishan Dhakal Director

Dibakar Paudel Director Yuddha Raj Oli, Hodac Partner

Kathmandu

PYC & Associates
Chartered Accountants

Baburam Sharma Chief Executive Officer

Smaran Rayamajhi Head-Finance

2081/05/19 Kathmandu, Nepal

Venture Hire Purchase Private Limited Statement of Cash Flow

Particular	24	Amount in NPR.
Cash flows from operating activities	31st Ashad, 2081	31st Ashad, 2080
Profit/(Loss) before taxation		
Adjustments for non-cash items and non-operating adjustments	94,297,269	63,247,701
Depreciation and Amortization		
Defined Benefit plan net charge	2,050,199	1,926,801
Financial Expenses		-
Changes in Operating assets and liabilities	*	
Changes in operating assets		
Changes in operating liabilities	(497,410,834)	(562,320,697)
Tax Paid	488,995,356	477,636,863
Net Cash from Operating Activities	(28,881,564)	(11,433,671)
operating Activities	59,050,426	(30,943,003)
Cash Flows From Investing Activities		
(Purchase)/Disposal of Property & Equipment		
(Purchase)/Disposal of Intangible Assets	(11,610,289)	(629,700)
(Increase)/Decrease in Investments	(480,250)	(169,500)
Net Cash used in Investing Activities	-	+
and the state of t	(12,090,539)	(799,200)
Cash Flows From Financing Activities		
Issued of share capital		
Dividend paid to ordinary shareholders, net of scrip		300
Borrowing from Bank and Financial Institutions	(21,000,000)	
Finance Expenses		
Net Cash(used in)/ from financing activities	*	
activities	(21,000,000)	-
Net Increase /(decrease) in cash and cash equivalents		
Cash and cash equivalents at beginning of year	25,959,887	(31,742,203)
effect of exchange rate changes on cash & cash equivalents	5,476,388	37,218,591
ges on easil or easil equivalents		
Cash and Cash Equivalents at the end of the year	24 (24)	
Jone Jone	31,436,275	5,476,388

The accounting policies and notes on page 1 to 28 form essential part of this financial statement

As per our report of evendated Sandeep Agarwal Nishan Dhakal Dibakar Paudel Yuddha Raj Oli, Chairman Director Director Partner वर्षत्र प्राहम PYC & Associates Chartered Accountants Baburam Sharm Smaran Rayamajhi 2081/05/19 Chief Executive Officer Head-Finance Kathmandu, Nepal

Venture Hire Purchase Private Limited Statement of Change in Equity As at 31st Ashad, 2081

Particular	Share Capital	Statutory Reserve Fund	General Reserve Fund	Loan Loss Fund	Deferred Tax Reserve	Total
it 01st Shrawan 2079	300,000,000	8,521,244	33,850,131		244,875	342,616,250
it after tax for the year			46,704,327			46,704,327
r period tax adjustment	3	9	64,084		,	64.084
Isferred to Statutory Reserve	*	9,340,865	(9,340,865)		٠	
isfer to Loan Loss Fund	i		(2,335,216)	2,335,216	r	
e Capital Issued						
us share issued						
it Share issued		The last				10 10
arred Tax Reserve during the period			(289,990)		289 990	
n 31 Ashad, 2080	300,000,000	17,862,109	68,652,470	2,335,216	534.865	389.384.661
n 1st Shrawan, 2080	300,000,000	17,862,109	68,652,470	2.335.216	534.865	389.384.661
t after tax for the year			65,566,898			65 566 898
period tax adjustment			(942,654)			(42,654)
sferred to Statutory Reserve	*	13,113,380	(13,113,380)			
sfer to Loan Loss Fund	(10.7)		(3,278,345)	3,278,345		
tend paid	30		(21,000,000)			(21 000 000)
e Capital Issued		,				
is share issued	27.00			,		,
: Share issued			5			
red Tax Reserve during the period			(242,854)		242.854	
n 31st Ashad, 2081	300,000,000	30.975.489	95.642.136	195 219 5	777 710	433 008 905

