

आन्तरिक तथा बाह्य पर्यटन प्रवर्धन गरौं ।

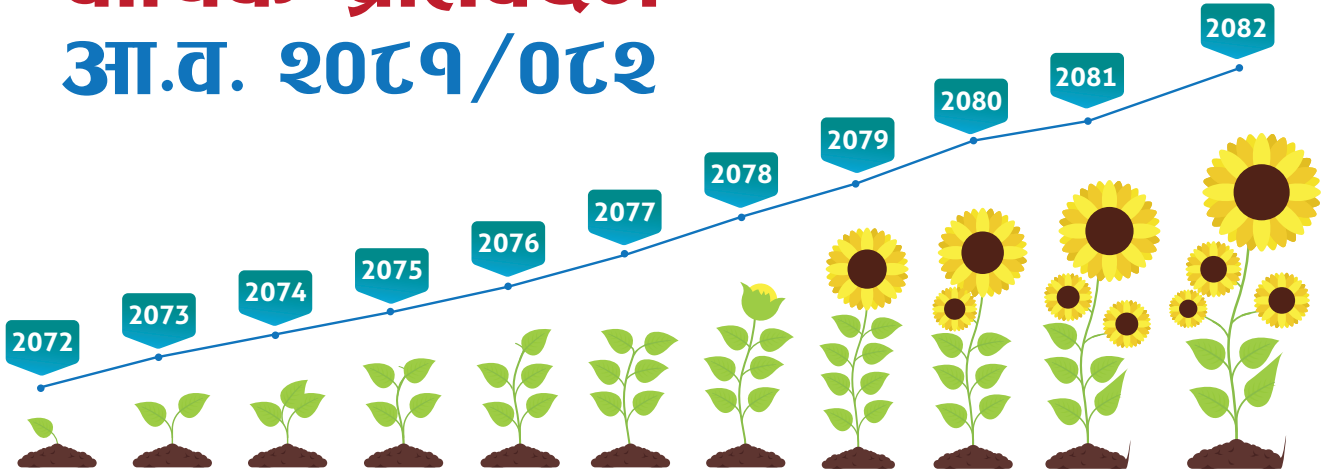
# कालिञ्चोक दर्शन लिमिटेड

पिङ्गलास्थान, गौशाला, काठमाण्डौ ।



## एघारौं

वार्षिक प्रतिवेदन  
आ.व. २०८१/०८२



[www.kalinchowkdarshan.com.np](http://www.kalinchowkdarshan.com.np)

# कालिञ्चोक दर्शन लिमिटेड

## सञ्चालक समिति



बालकृष्ण शिवाकोटी  
अध्यक्ष



गिता आचार्य  
सञ्चालक



दिपकराज शिवाकोटी  
सञ्चालक



सावित्री पाण्डे  
सञ्चालक



श्रीमती कल्पना वली  
सञ्चालक



सुरेश कुमार गुरागाई  
स्वतन्त्र (विज्ञ सञ्चालक)



अशोक शिवाकोटी  
कम्पनी सचिव



देक्षेन लामा  
वित्त प्रमुख



महेश खरेल  
प्रशासकीय अधिकृत

# कालिञ्चोक दर्शन लिमिटेड

पिङ्गलास्थान, गौशाला, काठमाण्डौ

फोन :- ०१-५९९३७१०

इमेल :- darshankalinchowk@gmail.com

प्रथम पटक प्रकाशित मिति :- २०८२ मंसिर २१ गते

## ११ औं वार्षिक साधारण सभा सम्बन्धी सूचना

यस कम्पनीको २०८२ मंसिर १८ गते बसेको सञ्चालक समितिको बैठकको निर्णय अनुसार देहायका विषयहरूमा छलफल तथा निर्णय गर्न कम्पनीको ११ औं वार्षिक साधारण सभा निम्न स्थान, मिति र समयमा संचालन हुने भएको हुँदा सम्पूर्ण शेयरधनी महानुभावहरूलाई उपस्थितिका लागि कम्पनी ऐन २०६३ को दफा ६७ को उपदफा २ बमोजिम यो सूचना प्रकाशित गरिएको छ ।

## वार्षिक साधारण सभा हुने मिति, स्थान र समय

स्थान : बद्रीनाथ होटल (बद्रीनाथ हल ,आठौं तल्ला) गौशाला ,पिङ्गलास्थान ,काठमाण्डौ ।

मिति : २०८२ साल पौष १५ गते मंगलवार र (तदनुसार डिसेम्बर ३० ,२०२५)

समय : दिनको ११:३० बजे ।

## छलफलका विषयहरू :-

### क) सामान्य प्रस्तावहरू :-

- १.संचालक समितिको तर्फबाट अध्यक्षज्यूले प्रस्तुत गर्नु हुने आ.व. २०८१/०८२ को वार्षिक प्रतिवेदन पारित गर्ने सम्बन्धमा ।
- २.लेखापरिक्षकको प्रतिवेदन सहितको आ.व. २०८१/०८२ को वासलात/नाफा/नोक्सान हिसाब विवरण सहितको लेखापरिक्षण प्रतिवेदन पारित गर्ने सम्बन्धमा ।
- ३.कम्पनी ऐन २०६३ को दफा १११ बमोजिम कम्पनीको आ.व. २०८२/०८३ को लेखापरिक्षण कार्यको लागि लेखापरिक्षक नियुक्ति गर्ने र निजको पारिश्रमिक निर्धारण गर्ने ।
- ४.संचालक नियुक्ती अनुमोदन सम्बन्धमा ।

### ख) विशेष प्रस्ताव :

१. आ.व. २०८१/०८२ को नाफा बाट ५ प्रतिशत बोनस शेयर र ०.२६३ प्रतिशत नगद लाभांश (कर प्रयोजनका लागी) वितरण गर्ने सम्बन्धमा ।
२. पुँजी वृद्धि तथा आ.व. २०८१/०८२ को बोनस शेयर वितरण पछि कायम हुने शेयरको हकप्रद शेयर (एक बराबर एक शेयर) जारी गर्ने सम्बन्धमा ।
३. प्रवन्ध पत्र तथा नियमावलीमा आवश्यक संशोधन गर्ने सम्बन्धमा ।
४. संचालक समितिलाई आवश्यक अख्तियारी दिने सम्बन्धमा ।
५. संचालक समितिले गरेका निर्णयहरूको अनुमोदन सम्बन्धमा ।

### ग) विविध :

नोट : कम्पनीको शेयरधनी दर्ता किताब मिति २०८२ पौष १ गते मंगलवार १ (एक) दिनको लागि बन्द रहने व्यहोरा अनुरोध छ ।

अन्य विस्तृत जानकारीको लागी कम्पनीको वेबसाईट [www.kalinchowkdarshan.com.np](http://www.kalinchowkdarshan.com.np) वा कम्पनीको फोन नम्बर ०१-५९९३७१० बाट लिन सक्नु हुने छ ।

संचालक समितिको आज्ञाले  
कम्पनी सचिव

**(नि.नं.४ (ख) सम्बन्धित)  
प्रोवसी फाराम**

श्री सञ्चालक समिति  
कालिञ्चोक दर्शन लिमिटेड,  
पिङ्गलास्थान, गौशाला, काठमाण्डौ ।

विषय : प्रतिनिधि नियुक्त गरेको बारे ।

महोदय,

.....जिल्ला.....म.न.पा./न.पा./गा.वि.स.....  
वडा.....बस्ने म/हामी.....कालिञ्चोक दर्शन लिमिटेडको शेयरधनीको हैसियतले  
मिति.....साल.....गते.....बारका दिन हुने.....वार्षिक/विशेष साधारण  
सभामा स्वयं उपस्थित भई छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकोले उक्त  
सभामा मेरो/हाम्रो तर्फबाट भाग लिन तथा मतदान गर्नको लागि .....  
जिल्ला .....म.न.पा./न.पा./गा.वि.स.....वडा.....बस्ने त्यस  
कम्पनीको शेयरवाला श्री.....लाई मेरो/हाम्रो प्रतिनिधि मनोनित गरी पठाएको छु/छौं ।

**प्रतिनिधिको**

दस्तखत :  
नाम :  
ठेगाना :  
शेयरधनी नं :  
शेयर संख्या :  
मिति:

**निवेदकको**

दस्तखत :  
नाम :  
ठेगाना :  
शेयरधनी नं :  
शेयर संख्या :  
मिति:

नोट : यो निवेदन साधारण सभा हुनुभन्दा कम्तीमा ७२ घण्टा अगावै कम्पनीको रजिष्टर्ड कार्यालयमा पेश गरी सक्नु पर्नेछ ।

## कालिञ्चोक दर्शन लिमिटेडको आ.व. २०८१/०८२ को एघारौं वार्षिक साधारण सभामा संचालक समितिको तर्फबाट अध्यक्ष ज्यूको प्रतिवेदन :

आदरणीय शेयरधनी महानुभावहरू, सञ्चालक समितिका पदाधिकारीहरू, अतिथिज्यूहरू, पत्रकारहरू, कर्मचारीहरू तथा यस सभाहलमा उपस्थित सम्पूर्ण आमन्त्रितहरूमा कालिञ्चोक दर्शन लिमिटेडको तर्फबाट हार्दिकतापूर्वक स्वागत गर्दछु; न्यानो अभिवादन व्यक्त गर्दछु । हाम्रो यस कम्पनीले आज आफ्नो ११ औं वार्षिक साधारण सभा सम्पन्न गर्दैछु । यस अवधिमा कम्पनीले सम्पन्न गरेका सम्पूर्ण हिसाबहरू लगायत वासलात, नाफा नोक्सान सम्बन्धी सम्पूर्ण विवरणहरू संलग्न प्रतिवेदनमा उल्लेख गरिएका छन् । कम्पनीले मिति २०७५ कार्तिक १७ गतेबाट केवलकार सञ्चालनमा ल्याएको विषय हामीलाई जानकारी नै छ । कम्पनी सञ्चालनका सम्बन्धका विगतका विषयहरू अधिल्लो वर्षका प्रतिवेदनहरूमा हामीले विस्तृत रूपमा उल्लेख गरेका थियौं । कम्पनी सञ्चालनको केही समय पछि नै कोभिड जस्तो विश्वव्यापी महामारी उत्पन्न भै; त्यसले हाम्रो देशलाई पनि गाँजेकोले त्यस पछि उत्पन्न भएको आर्थिक मन्दी अनि चरम रूपमा तरलताको अभावको परिस्थितिका कारण कम्पनीले आफ्नो लक्ष्य अनुरूपको उपलब्धि हासिल गर्न सकिरहेको थिएन । अधिल्लो वर्ष भने कम्पनीले राम्रो प्रगति हासिल गर्न सफल भएको कारण नाफामा वृद्धि भएको थियो । कम्पनीले यस वर्ष पनि केही नाफा त आर्जन गर्‍यो; तर पनि अपेक्षा गरे बमोजिमको नाफा भने प्राप्त हुन सकेन । यसका केही कारणहरू छन् । जस्तै-केवलकारमा नभै नहुने सामानहरू युरोपबाट मगाउनु पर्ने; पहिलेको तुलनामा युरोको भाउ लगातार बढ्दै जानु र महँगो पनि बढेको कारण केवलकारमा प्रयोग हुने सामानको मूल्य बढ्नु । २०८१ साल आश्विन १२ गते भएको भीषण वर्षा र त्यसबाट आएको बाढीपहिरोको कारण बाटो बन्द भयो । जसको कारण कालिञ्चोक मार्गको दर्शन गर्न आउने दर्शनार्थीहरूको सङ्ख्या पनि घट्न पुग्यो । यसका कारण पनि नाफामा प्रभाव परेको छ । यति हुँदाहुँदै पनि कम्पनीले यस वर्षको आम्दानीबाट शेयर धनीहरूलाई ५ प्रतिशत बोनस शेयर दिन लागेको कुरा जानकारी गराउन पाउँदा खुशी लागेको छ । प्राविधिक कारणले गत आ.व.मा यस कम्पनीले निष्कासन गर्ने भनेको हकप्रद शेयर निष्कासन गर्न ढिलाइ भएकोले आजको सभाबाट पुनः अनुमोदन भएपछि (पाँच प्रतिशत बोनस शेयर वितरण भइ कायम भएको शेयरमा) प्रत्येक एक शेयर बराबर एक हकप्रद शेयर निष्कासन गर्नलाई प्रस्ताव गरिएको विषय समेत जानकारी गराउँदछु । आगामी वर्षहरूमा खर्चमा मितव्ययिता अपनाउने र थप नाफा आर्जन गरि बोनस शेयर/नगद लाभांश दिनको लागि विश्वासका साथ कम्पनीले कार्य गर्नेछ ।

### आदरणीय शेयरधनी महानुभावहरू,

यस वर्ष नाफामा आएको वृद्धि र पुरानो घाटा पूर्ति भइसकेको कारण अहिले कम्पनी नाफामा गएको हो । आ.व. २०८२/०८३ मा थप नाफा हुने विषयमा हामी निरन्तर कार्य गर्ने प्रतिबद्धता व्यक्त गर्न चाहन्छौं । अबै पनि आर्थिक मन्दी पूर्ण रूपमा समाप्त भएको छैन । २०८२ भाद्र २३ र २४ गते देशमा घटेको आपराधिक घटनाबाट फाइदा उठाउँदै हाम्रो कम्पनीमा पनि अराजक गतिविधिमा संलग्न केही समूह प्रवेश गरी केवलकारमा तोडफोड गरि क्षति पुऱ्याएको बेहोरा अवगत गराउन चाहन्छु । जेन्जीको नाममा आपराधिक मनस्थिति र सोच भएका केही मानिसले केवलकारमा क्षति पुऱ्याए पछि केही समय केवलकार सञ्चालन गर्न सकिएन । यसका कारण कम्पनीलाई ठूलो रूपमा आर्थिक क्षति पुगेको कुरा समेत जानकारी गराउन चाहन्छु । कम्पनीको तर्फबाट त्यस्ता अपराधमा संलग्न व्यक्तिहरूलाई कारवाही गरियोस् भनी सम्बन्धित निकायमा पटकपटक मौखिक अनुरोध सहित लिखित निवेदन पनि दिइएको छ । तर अहिलेसम्म त्यसमा कुनै कारवाही नभएको बेहोरा पनि जानकारी गराउन चाहन्छु । देशमा अबै पनि पूर्ण शान्ति सुव्यवस्था कायम हुन सकिरहेको छैन । यसका कारण व्यवसायमा हुने जोखिमको अवस्था हटिसकेको छैन । हुनत जोखिम नभएको कुनै व्यवसाय नै हुँदैन । सफल व्यवसायिक परिचय भनेको नै जोखिमबाट बच्दै व्यवसाय गर्न सक्नु हो । हामीले कम जोखिम, कम लागतमा कम्पनीले अत्यधिक लाभ लिनसक्ने गरि कार्य गर्दै आएका छौं । प्राप्त पूँजीलाई यथोचित ढंगले परिचालन गरिएको छ ।

कम्पनीले आफ्नो पूर्व निर्धारित कार्यक्रम अनुसार होटल निर्माणका लागि भक्तपुर जिल्लाको सूर्यविनायक नगरपालिकामा जग्गा खरीद गरेको छ। उक्त जग्गामा एउटा आधुनिक होटल सञ्चालनमा ल्याउन नक्शा बनाउने लगायतका प्रारम्भिक कार्य सम्पन्न गरेको छ। कम्पनीले अन्य कम्पनीहरूसँग मिलेर साभेदारी एवं कम्पनीलाई हित हुने प्रकारका अन्य विभिन्न कार्यहरू अगाडि बढाउँदै गएको छ। यस कम्पनीको थप पूँजी वृद्धि गर्ने र देशकै एउटा सफल र सक्षम कम्पनीको रूपमा स्थापित गर्ने लक्ष्य लिइएको छ।

कम्पनीले आफ्नो लगानीको क्षेत्रमा विविधकरण गरि कम्पनी सञ्चालनमा जोखिम कम हुने तथा थप नाफा आर्जन गर्न सक्ने नीति तय गरेको छ। व्यवसायलाई निरन्तर वृद्धि र विकास गर्ने उद्देश्यले नै गत वर्षको साधारण सभामा कम्पनीको अधिकृत पूँजी, जारी पूँजी र चुक्ता पूँजी वृद्धि गर्नको लागि प्रस्ताव पेश गरेकामा प्राविधिक कारणले समय सिमा भित्र उक्त कार्य सम्पन्न गर्न सकिएन। यस साधारण सभा सम्पन्न भए लगत्तै कम्पनीको पूँजी वृद्धि सम्बन्धी कार्यलाई अगाडि बढाइने छ। पूँजी वृद्धिबाट प्राप्त हुने रकम मध्ये केही रकम बैंकको बाँकी कर्जा भुक्तानी गर्ने, कालिञ्चोक, कुरी र भक्तपुरमा होटल सञ्चालनमा ल्याउने र बाँकी रकम कालिञ्चोक इन्भेष्टमेन्ट कम्पनीमा लगानी गरिने छ। यस कम्पनीको विशेष पहलमा कालिञ्चोक मन्दिर परिसरको पुरानो पाटीलाई विस्थापित गरि नयाँ एवं पुरातात्विक पाटी निर्माण गरिएको; मन्दिरको प्राङ्गणमा आवश्यक मर्मत संभार तथा मन्दिर परिसरसम्म आवतजावत गर्ने बाटोमा सिन्धी बनाउने, ढुंगा छाप्ने, रेलिङहरू हाल्ने लगायतका कार्यहरू सम्पन्न भएका छन्। मन्दिर परिसर मा सीसी क्यामेरा तथा सोलार बत्ती जडान गरिएको छ। कम्पनी समेतको सक्रियतामा बजेट विनियोजन गराइ देउराली देखि कुरी बजारसम्मको बाटो निर्माण तथा सुधारको कार्य सम्पन्न भएको छ। केवलकार परिसरमा आवश्यक ढलान गर्ने; छाप्ना हाल्ने; पूजा सामग्री विक्री स्थलको निर्माण गर्ने; रडरोगन गर्ने; कम्पाउण्डमा तार लगाउने तथा जाली हाल्ने कार्य गरिएको छ। बाटोघाटोको सहजताले सवारी साधनको आवतजावतमा वृद्धि हुनुका साथै दर्शनार्थीहरूको संख्यामा क्रमशः वृद्धि हुँदै जाने आशा गरिएको छ। यो क्षेत्र मुलुकको एक महत्वपूर्ण धार्मिक एवं पर्यटकीय गन्तव्यको रूपमा विकास भएको छ। यस क्षेत्रको निरन्तर विकास र प्रवर्धन गर्न कम्पनी निरन्तर लागि रहने छ। यस वर्ष कम्पनीको बसपार्कलाई थप ठूलो र व्यवस्थित बनाउने, खाने पानी टयाङ्की निर्माण तथा पाइपलाइन र बत्ती लाइनको मर्मत संभार गर्ने; टिकट काट्ने छुट्टै काउण्टर घर निर्माण गर्ने; सुरक्षा पोष्ट र पाले घरको निर्माण गर्ने; बैकिङ प्रयोजनको लागि एउटा भवन निर्माण गर्ने, इभी गाडीको लागि चार्जिङ स्टेशन बनाउने लक्ष्य लिइएको छ।

कम्पनीको आ.व. २०८१/०८२ को सबै विवरण सहितको लेखापरीक्षण प्रतिवेदन, आगामी वर्षको बजेट तथा कार्यक्रम यसै प्रतिवेदनसाथ संलग्न गरिएको छ। प्रतिवेदनको अध्ययन गरि सल्लाह सुझाव प्राप्त हुने अपेक्षा गरिएको छ। प्राप्त सल्लाह सुझावलाई प्राथमिकतामा राखेर कार्य गरिने छ।

### **आदरणीय शेयरधनी महानुभावहरू,**

गत आर्थिक वर्ष कम्पनीका लागि चुनौती र अवसर दुवै बोकेको वर्ष रह्यो। प्राकृतिक, प्राविधिक तथा व्यवस्थापकीय चुनौतीका बाबजूद पनि कम्पनीले आफ्नो सेवा निरन्तर सञ्चालन गर्दै कालिञ्चोक क्षेत्रको धार्मिक तथा पर्यटन विकासमा महत्वपूर्ण योगदान पुऱ्याउन सफल भएको छ। केवलकार सेवा सञ्चालनले आन्तरिक तथा बाह्य पर्यटकको आवागमनलाई सहज बनाएको छ; जसका कारण स्थानीय अर्थतन्त्रलाई पनि सकारात्मक प्रभाव पारेको छ। यस अवधिमा कम्पनीले सेवा गुणस्तर, यात्रुको सुरक्षामा उच्च प्राथमिकता दिएको छ। उपकरणको नियमित मर्मत तथा सम्भार, कर्मचारी तालिम, तथा व्यवस्थापन सुधारका कार्यक्रमहरू अघि बढाइएका छन्।

आर्थिक अवस्थाका सन्दर्भमा विस्तृत विवरण आजको सभामा प्रस्तुत गरिने आर्थिक प्रतिवेदन तथा लेखापरीक्षकको प्रतिवेदन मार्फत तपाईंहरूलाई जानकारी हुने नै छ । सञ्चालक समितिले पारदर्शिता, सुशासन र वित्तीय अनुशासनलाई सधैं प्राथमिकतामा राख्दै आएको कुरा अवगत गराउँदछु ।

आगामी दिनहरूमा कम्पनीले

- सेवामा स्तरोन्नति
- पर्यटकीय पूर्वाधार विकास
- डिजिटल प्रणालीको प्रयोग
- स्थानीय समुदायसंग सहकार्य गर्दै दिगो पर्यटन प्रवर्द्धन गर्ने लक्ष्य लिएको छ ।

यसका साथै कम्पनीले वातावरण संरक्षण तथा सामाजिक गतिविधिमा अझ सक्रिय भूमिका निर्वाह गर्ने प्रतिवद्धता व्यक्त गर्दछ ।

**अन्त्यमा,**

कम्पनीको प्रगतिमा दिन-रात मेहनत गर्नुहुने सञ्चालक समिति सदस्यहरू, व्यवस्थापन, सम्पूर्ण कर्मचारीहरू, तथा प्रत्यक्ष-अप्रत्यक्ष रूपमा सहयोग पुऱ्याउनुहुने सबै सरोकारवालाप्रति हार्दिक धन्यवाद ज्ञापन गर्दछु । आजको साधारण सभामा प्रस्तुत हुने एजेण्डाहरूमा सकारात्मक छलफल गरी आवश्यक निर्णयहरूमा सहयोग गर्नुहुनेछ, भन्ने विश्वास लिएको छु । यहाँ उपस्थित सम्पूर्ण महानुभावहरूको उत्तरोत्तर प्रगति, स्वास्थ्य र सफलताको कामना गर्दछु ।

**धन्यवाद ।**

**बालकृष्ण शिवाकोटी**

**अध्यक्ष**

मिति : २०८२ पौष १५ गते ।

**कालिञ्चोक दर्शन लिमिटेड**  
**आ.व. २०८१/८२ को वार्षिक प्रतिवेदन**

**अनुसूची -१५**  
**(नियम २६ को उपनियम (२) संग सम्बन्धित)**

**१. संचालक समितिको प्रतिवेदन**

एघारौं वार्षिक साधारण सभामा सन्चालक समितिको तर्फबाट अध्यक्ष ज्यूको प्रतिवेदनमा समावेश गरिएको छ ।

**कालिञ्चोक दर्शन लिमिटेड**  
**कम्पनी ऐन २०६३ को दफा १०९ उपदफा ४ अनुसारको अतिरिक्त विवरण**  
**(२०८१/८२)**

**(क) विगत वर्षको कारोबारको सिंहावलोकन**

संचालक समितिको प्रतिवेदनमा तथा लेखा प्रतिवेदनमा संलग्न गरिएको ।

**(ख) प्रतिवेदन तयार भएको मितिसम्म चालु वर्षको उपलब्धि र भविष्यमा गर्नु पर्ने कुराको सम्बन्धमा संचालक समितिको धारणा :**

विगतमा आएको विश्वव्यापी कारोनाको प्रकोप र त्यस पछि भएको मन्दी तथा बाढी पहिरो को कारणले कम्पनीले आफ्नो व्यवसायलाई निरन्तरता दिएको छ । कम्पनीको आम्दानीमा वृद्धि भएको छ । कम्पनीले दोलखाको कालिञ्चोक मन्दिरमा आवत जावत गर्न एक केवल कारको स्थापना गरेको छ । कम्पनीले चुक्ता पुँजीमा वृद्धि गरि आम सर्वसाधारणमा शेयर निष्कासन गरेको छ । कम्पनीले आगामी दिनमा यस प्रकारका पर्यापर्यटन सम्बन्धी कार्यहरु लाई निरन्तरता दिने र उपयुक्त स्थानको छनौट गरि थप निर्माण गर्दै जाने लक्ष्य लिएको छ ।

**(ग) कारोबारलाई असर पार्ने मुख्य कुराहरु**

- भौगोलिक कारण : बाटोघाटो , बाढी पहिरो , अधिक हिमपात आदिको कारण ।
- विदेशी मुद्रामा आउने परिवर्तन ।
- बन्द, हडताल तथा कुनै पनि प्रकारको महामारी रोग आदि ।
- वैदेशिक मुद्रामा (डलर,युरो र स्विस फ्रान्क) आउने उतारचढाव ।

**(घ) लेखापरीक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर संचालक प्रतिक्रिया**

- कैफियत भएको अवस्थामा कैफियत उपर सुधारको निमित्त संचालक समितिले व्यवस्थापनलाई आवश्यक निर्देशन दिदै आएको छ र सुधारको निमित्त कम्पनी सदैव प्रतिबद्ध रहेको छ ।

(ड) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अङ्कित मूल्य, त्यस्तो शेयर जफत हुनुभन्दा अगावै सो बापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयर बापत रकम फिर्ता गरेको भए सोको विवरण

- नभएको ।

(च) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन

- कम्पनीको (सहायक कम्पनी सहितको) कारोबार र प्रगतिका विषयमा संचालक समितिको प्रतिवेदन, लेखा परीक्षण प्रतिवेदनमा संलग्न गरिएको छ ।

(छ) विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयरधनीहरूले कम्पनीलाई उपलब्ध गराएको जानकारी

- त्यस्तो केहि छैन ।

(ज) विगत आर्थिक वर्षमा कम्पनीका संचालक तथा पदाधिकारीहरूले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोबारमा निजहरू संलग्न रहेको भए सो सम्बन्धमा निजहरूबाट कम्पनीले प्राप्त गरेको जानकारी

- विगत आर्थिक वर्षमा कम्पनीका संचालक तथा पदाधिकारीहरूले शेयरको स्वामित्व लिएको तथा कम्पनीको शेयर कारोबारमा उहाँहरू संलग्न रहनुभएको सम्बन्धमा कम्पनी लाई कुनै जानकारी प्राप्त नभएको ।

(झ) विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्भौताहरूमा कुनै संचालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराइएको जानकारीको व्यहोरा

- जानकारी उपलब्ध नभएको ।

(ञ) कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अङ्कित मूल्य तथा त्यसरी शेयर खरिद गरेबापत कम्पनीले भुक्तानी गरेको रकम

- कम्पनीले आफ्नो शेयर आफै खरिद नगरेको ।

(ट) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सोको विस्तृत विवरण

- विवरण संचालक समितिको प्रतिवेदनमा संलग्न गरिएको ।

(ठ) विगत आर्थिक वर्षको कुल व्यवस्थापनको खर्चको विवरण

(१) कर्मचारी खर्च : रु. १३,९३५,३९४

(२) कार्यालय संचालन खर्च (द्वासकट्टी समेत) : रु. २५,६९६,९९९

(ड) लेखापरीक्षण समितिका सदस्यहरुको नामावली, निजहरुले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेको काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सोको विवरण

- हाल सम्म लेखा परिक्षण समितिको निर्माण नगरिएकोमा अब उप्रान्त लेखा परिक्षण समितिको निर्माण गरि कार्य गरिने छ ।

(ढ) सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख, कम्पनीका आधारभूत शेयरधनी वा निजको नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै रकम बुझाउन बाँकी भए सो कुरा

- नभएको ।

(ण) सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख तथा पदाधिकारीहरुलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम

- सञ्चालक समिति तथा सञ्चालक सदस्यहरुलाई बैठक भत्ता वापत कुल रु.५,७४,००० प्रदान गरिएको छ ।

सडकग्लस]sfo\$fl clws[ लाई निम्न बमोजिमको पारिश्रमिक, भत्ता तथा सुविधा प्रदान गरिएको छ ।

क्र.सं.	विवरण	प्रमुख कार्यकारी अधिकृत	उच्च व्यवस्थापन/प्रबन्धकहरु
१	तलब	: रु.१८,११,०४०	
२	भत्ता/बोनस	: रु.७,११,८५५	
३	सञ्चयकोष	: रु.१,१२,४०४	
४	दशै भत्ता	: रु.९३,६७०	

(त) शेयरधनीहरुले बुझिलिन बाँकी रहेको लाभांशको रकम

- २०८२ आषाढ मसान्तमा कुनै पनि नाफा वा लाभांश रकम वितरण गरिएको छैन ।

(थ) दफा १४१ बमोजिम सम्पत्ति खरिद वा बिक्री गरेको कुराको विवरण

- यस कम्पनीको नाममा रहेको ट्र्याक्टर ८,५०,००० मा बिक्रि भएको ।

(द) दफा १७५ बमोजिम सम्बन्धित कम्पनी बिच भएको कारोबारको विवरण

- सहायक कम्पनीमा निम्नानुसारको लगानी रहेको छ ।

विवरण	२०८१-८२ (२०२४-२५)	२०८०-८१ (२०२३-२४)
कालिन्चोक इन्भेष्टमेन्ट कं. लि. (लगानी)		
शेयर पूँजी	२०,१५,००,०००.००	१९,२५,००,०००.००
अग्रीम शेयर पूँजी	१,३२,७८,६४०.००	१,३१,२२,८१५.००
<b>जम्मा</b>	<b>२१,४७,७८,६४०.००</b>	<b>२०,५६,२२,८१५.००</b>

(ध) यस ऐन तथा प्रचलित कानून बमोजिम सञ्चालक समितिको प्रतिवेदनमा खुलाउनु पर्ने अन्य कुनै कुरा

- नभएको ।

(न) अन्य आवश्यक कुराहरु

- नभएको ।

**अन्य विवरणहरु :**

**२. लेखापरीक्षकको प्रतिवेदन**

आ.व. ०८१/८२ को लेखापरीक्षण प्रतिवेदनमा उल्लेख गरिएको छ ।

**३. लेखापरीक्षण भएको वित्तीय विवरण**

वासलात, नाफा नोक्सान, नगद प्रवाह विवरण तथा सम्बन्धित अनुसूचीहरु आ.व. ०८१/८२ को लेखापरीक्षण प्रतिवेदनमा उल्लेख गरिएको छ ।

**४. कानुनी कारबाही सम्बन्धी विवरण**

देहाय अनुसारको मुद्दा दायर भएको भए, मुद्दा दायर भएको मिति, विषय, मुद्दा दायर भएको संस्थापक वा संचालकको नाम र सम्भाव्य कानुनी उपचार सम्बन्धी विवरण समावेश गरिनुपर्ने ।

**त्यस्तो केहि नभएको ।**

(क) त्रैमासिक अवधिमा संगठित संस्थाले वा संस्थाको विरुद्ध कुनै मुद्दा दायर भएको भए

**त्यस्तो केहि नभएको ।**

(ख) संगठित संस्थाको संस्थापक वा संचालकले वा संस्थापक वा संचालकको विरुद्धमा प्रचलित नियमको अवज्ञा वा फौजदारी अपराध गरेको सम्बन्धमा कुनै मुद्दा दायर गरेको वा भएको भए

**त्यस्तो केहि नभएको ।**

(ग) कुनै संस्थापक वा संचालक विरुद्ध आर्थिक अपराध गरेको सम्बन्धमा कुनै मुद्दा दायर भएको भए:

**त्यस्तो केहि नभएको ।**

**५. संगठित संस्थाको शेयर कारोबार तथा प्रगतिको विश्लेषण :**

(क) धितोपत्र बजारमा भएको संगठित संस्थाको शेयरको कारोबार सम्बन्धमा व्यवस्थापनको धारणा

**सन्तोषजनक रहेको ।**

(ख) गत वर्षको प्रत्येक त्रैमासिक अवधिमा संगठित संस्थाको शेयरको अधिकतम, न्यूनतम र अन्तिम मूल्यका साथै कुल कारोबार शेयर संख्या र कारोबार दिन

कम्पनीको आर्थिक वर्ष २०८०/८१ को प्रत्येक त्रैमासिक अवधिमा प्रति शेयर रु १००/का दरको शेयरको अधिकतम, न्यूनतम, अन्तिम मूल्य तथा कारोबार संख्या देहाय बमोजिम रहेको छ ।

प्रथम त्रैमासिक (२०८१ आश्विन ३० तदनुसार अक्टोबर १६, २०२४ सम्म )	सेयर कारोबार- मूल्य (रु.)			कुल सेयरको कारोबार- दिन र संख्या		
	अधिकतम मूल्य	न्यूनतम मूल्य	अन्तिम मूल्य	कारोबार भएको कुल दिन	कारोबार संख्या	कुल कारोबार सेयर संख्या
	१३७१	९७०	१०९५	५७	१४,२६५	९,६४,९५६

द्वितीय त्रैमासिक (२०८१ पौष २९ तदनुसार जनवरी १३, २०२५ सम्म )	सेयर कारोबार- मूल्य (रु.)			कुल सेयरको कारोबार- दिन, संख्या र रकम		
	अधिकतम मूल्य	न्यूनतम मूल्य	अन्तिम मूल्य	कारोबार भएको कुल दिन	कुल कारोबार सेयर संख्या	कुल कारोबार रकम
	१२००।००	१०२४।००	१०९०।००	५५	५७६,७५०।००	६५६,२३१,२८०।४०

तृतीय त्रैमासिक (२०८१ चैत्र ३१ तदनुसार अप्रिल १३, २०२५ सम्म )	सेयर कारोबार- मूल्य (रु.)			कुल सेयरको कारोबार- दिन र संख्या र रकम		
	अधिकतम मूल्य	न्यूनतम मूल्य	अन्तिम मूल्य	कारोबार भएको कुल दिन	कुल कारोबार सेयर संख्या	कुल कारोबार रकम
	१३०६।३०	१०७०।००	१०९१।००	५६	४४०,००७	५१९,६६२,१५६।८०

चौथो त्रैमासिक (२०८२ असार ३० तदनुसार जुलाई १६, २०२५ सम्म )	सेयर कारोबार- मूल्य (रु.)			कुल सेयरको कारोबार- दिन र संख्या र रकम		
	अधिकतम मूल्य	न्यूनतम मूल्य	अन्तिम मूल्य	कारोबार भएको कुल दिन	कुल कारोबार सेयर संख्या	कुल कारोबार रकम
	१२१२।००	१०५०।००	१०५७।२१	६३	२१६,२३३	२४,२७,१७,३०५।५

## ६. समस्या तथा चुनौती

संगठित संस्थाले बहन गर्नुपरेको समस्या तथा चुनौती स्पष्ट रूपमा उल्लेख गर्नुपर्ने र उक्त समस्या तथा चुनौतीलाई संगठित संस्थाको आन्तरिक र बाह्य भनि वर्गीकरण गरी त्यस्तो समस्या तथा चुनौती समाधान गर्न व्यवस्थापनले अवलम्बन गरेको रणनीति सम्बन्धी विवरण ।

हाल त्यस्तो कठिन चुनौती नरहेको । भविष्यमा हुनसक्ने महामारी रोग तथा अकस्मात कुनै प्राकृतिक कारण जस्तै भुकम्प, हिँउ पहिरो, आँधीबेहरी, चटयाइ जस्ता प्रकोपले केवलकार सिस्टममा पर्न सक्ने असर तथा क्षति र वैदेशिक मुद्रामा (डलर,युरो र स्विस फ्रान्क) आउने उतार चढाव नै संभावीत चुनौतीहरु हुन ।

## ७. संस्थागत सुशासन

संस्थागत सुशासन अभिवृद्धिका लागि व्यवस्थापन द्वारा चालिएका कदम सम्बन्धी विवरण ।

- कम्पनीको नियमावली २७ को २ अनुसार यस कम्पनीमा १ महिला सहित जम्मा ७ जनाको संचालक समिति हुने , जसमा संस्थापक समूह बाट ५ जना , सर्वसाधारण शेयरधनीहरुको समूह बाट १ जना र स्वतन्त्र विज्ञ बाट १ जना संचालक निर्वाचित हुने गरि संचालक समितिको निर्माण गरि नियमानुसार बैठक बस्ने र निर्णयहरु गरिने पद्धतिको विकास गरिएको छ ।
- सम्बन्धित क्षेत्रका विज्ञ कर्मचारीहरुको व्यवस्थापन , आन्तरिक लेखा परीक्षणको व्यवस्थापन तथा कम्पनीको संचालक समिति निर्वाचन निर्देशिका २०८० , आर्थिक व्यवस्थापन नीति २०८० , मानव शंसाधन सेवा तथा सुविधा नीति २०८०, संचालक समितिको बैठक संचालन तथा व्यवस्थापन कार्यविधि २०८० तथा कर्मचारीहरुले पालना गर्नु पर्ने आचार संहिता २०८० लाई निर्माण गरि कार्यान्वयनमा ल्याईएको छ । कम्प्युटर प्रणाली द्वारा सफ्टवेयरको विकास गरि दैनिक लेखा प्रणालीलाई चुस्त दुरुस्त ढंगले राख्ने व्यवस्था मिलाईएको छ । आगामी दिन संस्थागत सुशासन अभिवृद्धिका लागि थप कार्यहरु गर्दै लगिने छ ।
- वाह्य लेखा परीक्षण गर्ने तथा नियामक निकायमा बुझाउनु पर्ने नियमित रिपोर्टहरु समयसीमा भित्र पठाउने र वार्षिक रुपमा नियमित साधारण सभा सम्पन्न गर्ने र सबै भए गरेका कारोवारहरुको विषयमा छलफल गरि पारित गराउने व्यवस्था गरिएको छ

**धन्यवाद !!!**

**कालिञ्चोक दर्शन लिमिटेड**  
**आ.व २०८२ /८३ को लागि अनुमानित बजेट (आय व्यय विवरण)**

**KALINCHOWK DARSHAN LTD**  
**BUDGETED PROFIT/LOSS STATEMENT FOR FY 2082/83**

<b>EXPENSES</b>				
		F.Y. 2082/83	F.Y. 2081/82	% CHANGE
<b>INCOME</b>				
Ticket Sales Revenue		87,289,959	79,355,204	
	<b>TOTAL (A)</b>	<b>87,289,959</b>	<b>79,355,204</b>	<b>10.00</b>
<b>COST OF REVENUE</b>				
Direct Expenses		3,274,376	2,993,770	
	<b>TOTAL (B)</b>	<b>3,274,376</b>	<b>2,993,770</b>	
<b>REVENUE FROM OPERATION (A-B) = C</b>		<b>84,015,582</b>	<b>76,361,434</b>	<b>10.02</b>
<b>EXPENSES</b>				
Employee Benefit Expenses		14,646,316	13,435,314	
Depreciation & Amortization		13,500,000	14,653,589	
Admin & Other Expenses		14,377,263	10,962,603	
	<b>TOTAL (D)</b>	<b>42,523,579</b>	<b>39,051,505</b>	<b>8.89</b>
<b>PROFIT/(LOSS) FROM OPERATION (C - D) = E</b>		<b>41,492,003</b>	<b>37,309,929</b>	<b>11.21</b>
Other Income		870,000	1,648,999	
Finance Cost		5,845,867	9,227,550	
<b>PROFIT/(LOSS) BEFORE TAX</b>		<b>36,516,136</b>	<b>29,731,378</b>	<b>22.82</b>
Provision for Tax				
Deffered Tax		(1,466,235)	(1,610,805)	
<b>NET PROFIT/(LOSS) FOR THE YEAR</b>		<b>35,049,901</b>	<b>28,120,574</b>	<b>24.64</b>

Notes :

1. Actual figures of Audited Financial Statement FY 2081/82 has been taken.

## SAPKOTA S. & ASSOCIATES

### Chartered Accountants

Thapagaun, Kathmandu, Nepal

Cell: +977-9851232439

Email: mail.sapkotas@gmail.com



### INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS OF

**M/s Kalinchowk Darshan Limited**

#### Report on the Audit of the Consolidated Financial Statements

##### Opinion

We have audited the accompanying consolidated financial statements of **Kalinchowk Darshan Limited** ("Company" or "KDL") And its subsidiaries (Collectively referred to as the Group), which comprises consolidated statement of financial position as at Ashad 32,2082 (July 16, 2025), consolidated statement of profit or loss, consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended and a summary of significant accounting policies and notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the company as at Ashad 32, 2082, its financial performance and its cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRS).

##### Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Handbook of Code of Ethics for Professional Accountants issued by the Institute of Chartered Accountants of Nepal (ICAN) and we have fulfilled our other ethical responsibilities in accordance with ICAN's Handbook of the Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statement.

##### Other Matters

We did not audit the financial statements and other financial information of subsidiaries. These financial statements and other financial information have been audited by other auditors whose report has been furnished to us by the management and our opinion on the financial statements in so far as it relates to the accounts and disclosures included in respect of these subsidiaries are based solely on the report of the other auditors.

##### Key – Audit Matter : Our Assessment of risks of Material Misstatements

Key audit matters are those matters that, in our professional judgement, were of most significance in the audit of the consolidated financial statements and include the most significant assessed risks of material misstatements (whether or not due to fraud) identified, including those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit, and directing the efforts of the engagement team. We summarize below the key audit matters together with our key audit procedures to address those matters and, as required for public interest entities.



Key Audit Matters	How our Audit addressed the matter
<p><b>Information Technology (IT) and Management</b></p> <p>The KDL's key financial accounting and reporting processes are highly dependent on the automated control over the KDL's IT system and the management team. There is a risk that gaps in the change management, segregation of duties or users access management controls (in relation to key financial accounting and reporting systems) may undermine our ability to place some reliance thereon in our audit.</p>	<p>Our procedure included:</p> <ul style="list-style-type: none"> <li>a) We tested the design, operation and effectiveness of control over granting, removal and appropriateness of access rights on the accounting and reporting system of KDL.</li> <li>b) We obtained and inspected the change management process and, for a sample of changes in inputs and control functions on the systems, has been reviewed to confirm that changes had been performed in line with approved decisions.</li> <li>c) We have tested a sample of outputs particularly interest income and expenses on loans and advances of the system through manual calculation</li> </ul> <p>We considered the change management, segregation of duties controls and outputs in relation to financial accounting and reporting systems to be acceptable.</p>

**Information other than the Consolidated Financial Statements and Auditor's Report thereon**

The KDL's management is responsible for the preparation of the other information. The other information comprises the information included in the Management Report, Report of the Board of Directors, and Chairman's Statement but does not include the consolidated financial statements and our auditor's report thereon. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. As the other information documents are in the process of completion, the management has provided written representation that the final version of the documents will be provided when available thus we have nothing to report in this regard.

**Responsibilities of the Management and Those Charged with Governance for the Consolidated Financial Statements.**

Management is responsible for the preparation and fair presentation for the consolidated financial statements in accordance with Nepal Financial Reporting Standards (NFRSs) and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the consolidated financial statements management is responsible for assessing the company's ability to continue as a going concern, disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations or has no realistic alternative but to do so, those charged with governance are responsible for overseeing the Group's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

**As part of an audit in accordance with NSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:**

- Identify and assess the risks of material misstatements of consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's Internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern, if we conclude that a material uncertainty exists we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.


We communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on Other Legal and Regulatory Requirements**

On the basis of our examinations, we would like to further report that:

- I. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- II. The accounts and records of the Company have been maintained as required by law.
- III. In our opinion and to the best of our information and according to the explanations given to us the Board of Directors, the representative or any employee of the Company has not acted contrary to the provision of law relating to accounts nor caused direct loss or damage to the Company deliberately or acted in manner that would jeopardize the interest and security of the Company.
- IV. The operations of the Company are within its jurisdiction.
- V. As specified in the management report issued, the company have not formed audit committee as per section 164 of Companies act 2063 and have not conducted the labour audit as prescribed in section 100 of Labour Act 2074
- VI. We have not come across any fraudulence in the accounts so far as it appeared from our examination of the books of account.



FCA. Sushil Sapkota  
Proprietor  
Sapkota S. & Associates  
Chartered Accountants

Date: 26<sup>th</sup> November 2025 (10<sup>th</sup> Mangsir 2082)

Place: Kathmandu

UBIN : 251201CA01100wdbN4

# Kalinchowk Darshan Limited

Kathmandu, Nepal  
Consolidated Statement of Financial Position  
As at 32 Ashad 2082 (16 July 2025)

NPR

Particulars	Notes	Group		Company	
		2082.03.32	2081.03.31	2082.03.32	2081.03.31
		2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>ASSETS</b>					
<b>NON CURRENT ASSETS</b>					
Property, plant & equipment (Net block)	1	483,835,414	487,978,659	483,835,414	487,978,659
Intangible Assets		168,832	344,736	168,832	344,736
Investment Property	2	204,199,160	204,199,160	-	-
Right of Use Assets	3	686,024	1,376,423	686,024	1,376,423
Deferred tax assets (Net)	4	-	-	-	-
<b>Financial Assets</b>					
Other non current assets	5	300,000	300,000	300,000	300,000
Investment in Subsidiary	6	-	-	214,778,640	205,622,815
Financial Assets Carried At Amortised Cost	7	37,087,125	2,087,125	2,087,125	2,087,125
<b>CURRENT ASSETS</b>					
Inventory	8	320,000	-	320,000	-
<b>Financial assets</b>					
Trade and other receivable	9	8,397,147	8,807,668	8,315,147	8,807,668
Cash & cash equivalents	10	52,749,336	1,661,659	11,944,412	1,590,304
Other financial assets	11	80,847,596	10,668,634	847,596	10,668,634
Other current assets	12	13,424,195	22,876,017	12,998,736	21,056,251
<b>TOTAL ASSETS</b>		<b>882,014,829</b>	<b>740,300,081</b>	<b>736,281,926</b>	<b>739,832,615</b>
<b>EQUITY &amp; LIABILITIES</b>					
<b>EQUITY</b>					
Equity share capital	13	600,000,000	600,000,000	600,000,000	600,000,000
Reserve & surplus	14	32,686,693	4,158,688	31,907,252	3,850,838
Advanced For Share Capital		113,097,000			
<b>NON CONTROLLING INTEREST</b>	15	31,621,848	-	-	-
<b>NON CURRENT LIABILITIES</b>					
Long Term Borrowings	16	43,015,896	76,765,500	43,015,896	76,765,500
Deferred tax liabilities(Net)	4	22,066,596	20,455,791	22,066,596	20,455,791
Lease Liabilities	17	158,559	478,078	158,559	478,078
<b>CURRENT LIABILITIES</b>					
<b>Financial liabilities</b>					
Trade and other payables	18	5,001,774	5,028,187	4,767,160	4,868,571
Current portion of non-current liabilities	19	33,750,000	32,500,000	33,750,000	32,500,000
Current portion of Lease Liabilities	17.1	616,463	913,837	616,463	913,837
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>882,014,829</b>	<b>740,300,081</b>	<b>736,281,926</b>	<b>739,832,615</b>

Summary of significant accounting policies 28

**The accompanying notes are an integral part of these financial statements**

**For Kalinchowk Darshan Limited.**

Dechhen Lama  
Chief Financial Officer

As per our report of even date attached  
For Sapkota S. & Associates  
Chartered Accountant

Ashok Shiwakoti  
Chief Executive Officer

Dipak Raj Shiwakoti  
Director

Balkrishna Shiwakoti  
Chairman

CA Sushil Sapkota  
Proprietor  
Firm No. 702 (A)  
COP No. 799

Place: Kathmandu  
Date: 11/26/2025 (10th Mangsir 2082)

# Kalinchowk Darshan Limited

Kathmandu, Nepal

Consolidated Statement of Profit or Loss

For the year ended 32 Ashadh, 2082

NPR

Particulars	Notes	Group		Company	
		2082.03.32 2025.07.16	2081.03.31 2024.07.15	2082.03.32 2025.07.16	2081.03.31 2024.07.15
<b>INCOME</b>					
Revenue	20	80,579,654	86,062,202	79,355,204	85,803,600
Cost of revenue	21	2,993,770	3,936,608	2,993,770	3,936,608
<b>Revenue from operations</b>		<b>77,585,884</b>	<b>82,125,594</b>	<b>76,361,434</b>	<b>81,866,992</b>
<b>Expenses</b>					
Employee benefit expenses	22	13,435,314	12,177,141	13,435,314	12,177,141
Depreciation	1	14,653,589	14,900,455	14,653,589	14,900,455
Other expenses	23	11,372,264	12,150,511	10,962,603	12,022,811
<b>Profit / (loss) from operations</b>		<b>38,124,717</b>	<b>42,897,487</b>	<b>37,309,929</b>	<b>42,766,585</b>
Other income	24	1,634,574	4,299,635	1,648,999	3,826,450
Finance Costs	25	9,232,743	18,303,629	9,227,550	18,302,549
<b>Profit/loss before tax</b>		<b>30,526,548</b>	<b>28,893,492</b>	<b>29,731,378</b>	<b>28,290,486</b>
Less: Tax					
Current tax	26	(201,732.03)	(119,616.70)	-	-
Deferred tax income/(expense)	27	(1,610,805)	(1,915,720)	(1,610,805)	(1,915,720)
<b>Net profit/(loss) for the year</b>		<b>28,714,012</b>	<b>26,858,156</b>	<b>28,120,574</b>	<b>26,374,766</b>
Profit Attributable to:					
Non Controlling Interests		80,229			
Shareholders of KDL		28,633,783	26,858,156		
Earning per share					
Basic		4.77	4.48	4.69	4.40
Diluted		4.77	4.48	4.69	4.40

Summary of significant accounting policies 28

The accompanying notes are an integral part of these financial statements

For Kalinchowk Darshan Limited.

Dechhen Lama  
Chief Financial Officer

As per our report of even date attached  
For Sapkota S. & Associates  
Chartered Accountant

Ashok Shiwakoti  
Chief Executive Officer

Dipak Raj Shiwakoti  
Director

Balkrishna Shiwakoti  
Chairman

CA Sushil Sapkota  
Proprietor  
Firm No. 702 (A)  
COP No. 799

Place: Kathmandu  
Date:11/26/2025 (10th Mangsir 2082)

**Kalinchowk Darshan Limited**  
Kathmandu, Nepal  
Consolidated Statement of Cash Flow  
For the year ended 32 Ashadh, 2082 (16 July, 2025)

NPR

Particulars	Group		Company	
	2082.03.32 2025.07.16	2081.03.31 2024.07.15	2082.03.32 2025.07.16	2081.03.31 2024.07.16
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net profit for the year	28,633,783	26,858,156	28,120,574	26,374,766
<b>Adjustments</b>				
Depreciation on Property, Plant & Equipment	14,653,589	14,900,455	14,653,589	14,900,455
Finance Cost	9,232,743	18,303,629	9,227,550	18,302,549
Deferred tax liability	1,610,805	1,915,720	1,610,805	1,915,720
Payment for Lease Liability	(1,094,330)	(1,062,275)	(1,094,330)	(1,062,275)
<b>Working capital adjustments:</b>				
(Increase)/Decrease in other financial assets	(70,178,962)	123,512,846	9,821,038	123,512,846
(Increase)/Decrease in Inventory	(320,000)	-	(320,000)	-
(Increase)/Decrease in Trade receivable	410,521	319,852	492,521	319,852
Increase/(Decrease) in trade payables	(26,413)	(207,406)	(101,411)	(395,232)
Increase/(Decrease) in other non current Assets	-	-	-	-
Increase/(Decrease) in Financial Asset Carried at Amortized Cost	(35,000,000)	-	-	-
Increase/(Decrease) in investment in subsidiary	-	-	(9,155,825)	(62,972,815)
(Increase)/Decrease in Current Assets	9,451,822.20	7,599,525	8,057,514.34	9,472,500
Increase/(Decrease) in other current liabilities	-	-	-	-
Increase/(Decrease) in Lease Liabilities	-	-	-	-
Increase/(Decrease) in current portion of non current liabilities	1,250,000.00	(57,010,000.00)	1,250,000.00	(57,010,000.00)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(41,376,442)</b>	<b>135,130,501</b>	<b>62,562,025</b>	<b>73,358,366</b>
<b>CASH FLOW FROM /(USED IN) INVESTING ACTIVITIES</b>				
(Increase)/Decrease of Property, Plant & Equipment	(9,297,209)	(2,128,366)	(9,297,209)	(2,128,366)
(Increase) /Decrease in Other non current assets	-	(69,563,950)	-	-
<b>Adjustment for:</b>				
Depreciation on Property, Plant & Equipment	-	-	-	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>(9,297,209)</b>	<b>(71,692,316)</b>	<b>(9,297,209)</b>	<b>(2,128,366)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/(Decrease) in share capital	-	-	-	-
Increase/(Decrease) in share calls in advance	113,097,000	-	-	-
Adjustment in Reserve due to non controlling interest	(41,619)	-	-	-
Adjustment of Advance Tax Unclaimed in the Previous Year	(32,057)	-	(32,057)	-
Adjustment of Lease Liability	-	-	-	-
Increase/ (Decrease) in Non-Controlling Interest	31,621,848	-	-	-
Borrowing (repaid)/ taken (net)	(33,749,604)	(59,645,750)	(33,749,604)	(59,645,750)
Interest Paid	(9,134,240)	(18,190,747)	(9,129,047)	(18,189,667)
Transaction cost incurred in respect of issuance of equity share	-	-	-	-
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>101,761,328</b>	<b>(77,836,497)</b>	<b>(42,910,708)</b>	<b>(77,835,417)</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (D)</b>	<b>51,087,677</b>	<b>(14,398,311)</b>	<b>10,354,108</b>	<b>(6,605,417)</b>
<b>Cash and Cash Equivalents at Beginning of the Year</b>	<b>1,661,659</b>	<b>16,059,972</b>	<b>1,590,304</b>	<b>8,195,722</b>
<b>Cash and Cash Equivalents, end of period</b>	<b>52,749,336</b>	<b>1,661,659</b>	<b>11,944,412</b>	<b>1,590,304</b>

The accompanying notes are an integral part of these financial statements

For Kalinchowk Darshan Limited.

Dechhen Lama  
Chief Financial Officer

As per our report of even date attached  
For Sapkota S. & Associates  
Chartered Accountant

Ashok Shiwakoti  
Chief Executive Officer

Dipak Raj Shiwakoti  
Director

Balkrishna Shiwakoti  
Chairman

CA Sushil Sapkota  
Proprietor  
Firm No. 702 (A)  
COP No. 799

Place: Kathmandu  
Date: 11/26/2025 (10th Mangsir 2082)

# Kalinchowk Darshan Limited

Kathmandu, Nepal

Consolidated Statement of other comprehensive income for the year ended on 32 Ashadh, 2082 (16 July, 2025)

Group

NPR

Particulars	Note	2082.03.32	2081.03.31
		2025.07.16	2024.07.15
<b>Profit/(loss) for the period</b>		28,633,783	26,858,156
<b>Other comprehensive income (OCI)</b>			
Fair Value Gain/Loss on investment through other comprehensive income		-	-
Fair Value Gain/Loss on Actuarial Valuation		-	-
Other items that will not be reclassified to statement of profit or loss		-	-
<b>Other comprehensive income (OCI) for the period, net of tax</b>		-	-
<b>Total comprehensive income for the period, net of tax</b>		<b>28,633,783</b>	<b>26,858,156</b>

Company

NPR

Particulars	Note	2082.03.32	2081.03.31
		2025.07.16	2024.07.15
<b>Profit/(loss) for the period</b>		28,120,574	26,374,766
<b>Other comprehensive income (OCI)</b>			
Fair Value Gain/Loss on investment through other comprehensive income		-	-
Fair Value Gain/Loss on Actuarial Valuation		-	-
Other items that will not be reclassified to statement of profit or loss		-	-
<b>Other comprehensive income (OCI) for the period, net of tax</b>		-	-
<b>Total comprehensive income for the period, net of tax</b>		<b>28,120,574</b>	<b>26,374,766</b>

The accompanying notes are an integral part of these financial statements

For Kalinchowk Darshan Limited.

Dechhen Lama  
Chief Financial Officer

Ashok Shiwakoti  
Chief Executive Officer

Dipak Raj Shiwakoti  
Director

Place: Kathmandu  
Date: 11/26/2025 (10th Mangsir 2082)

per our report of even date attached  
For Sapkota S. & Associates  
Chartered Accountant

CA Sushil Sapkota  
Proprietor  
Firm No. 702 (A)  
COP No. 799

## Kalinchowk Darshan Limited

Kathmandu, Nepal

Consolidated Statement of Changes in Equity for the year ended on 32 Ashadh, 2082(16 July, 2025)

### Group

NPR

Particulars	Equity Share Capital	Calls in Advance	Reserve & surplus	Non Controlling Interest (NCI)	Total
<b>Restated balance as at 31 Ashad, 2080 (16 July, 2023)</b>	<b>600,000,000</b>	-	<b>(22,699,468)</b>		<b>577,300,532</b>
Profit/ (loss) for the year	-	-	26,858,156		26,858,156
Other Comprehensive income/ (Expenses) for the year	-	-	-		-
<b>Total comprehensive income</b>	-	-	<b>26,858,156</b>		<b>26,858,156</b>
Issue Share Capital	-	-	-		-
Share issue Expenses	-	-	-		-
Calls in Advance	-	-	-		-
<b>Balance as at 31 Ashad, 2081 (15 July, 2024)</b>	<b>600,000,000</b>	-	<b>4,158,688</b>		<b>604,158,688</b>
Changes in accounting policies/restatement ( Right to Use Assets	-	-	-		-
<b>Restated balance as at 31 Ashad, 2081 (15 July, 2024)</b>	<b>600,000,000</b>	-	<b>4,158,688</b>		<b>604,158,688</b>
Profit/ (loss) for the year	-	-	28,633,783	80,229	28,714,012
Other Comprehensive income/ (Expenses) for the year	-	-	-		-
<b>Total comprehensive income</b>	-	-	<b>28,633,783</b>	<b>80,229</b>	<b>28,714,012</b>
Issue Share Capital	-	-	-		-
Share issue Expenses	-	-	-		-
Adjustment of Advance Tax Unclaimed in the Previous Year	-	-	(32,057)		(32,057)
Adjustment of Lease Liability	-	-	(32,102)		(32,102)
Adjustment of NCI during the year	-	-	(41,619)	31,541,619	31,500,000
Calls in Advance	-	113,097,000	-		113,097,000
<b>Balance as at 32 Ashad, 2082 (16 July, 2025)</b>	<b>600,000,000</b>	<b>113,097,000</b>	<b>32,686,693</b>	<b>31,621,848</b>	<b>777,405,540</b>

### Company

NPR

Particulars	Equity Share Capital	Calls in Advance	Reserve & surplus	Total
<b>Restated balance as at 31 Ashad, 2080 (16 July, 2023)</b>	<b>600,000,000</b>	-	<b>(22,523,928)</b>	<b>577,476,072</b>
Profit/ (loss) for the year	-	-	26,374,766	26,374,766
Other Comprehensive income/ (Expenses) for the year	-	-	-	-
<b>Total comprehensive income</b>	-	-	<b>26,374,766</b>	<b>26,374,766</b>
Issue Share Capital	-	-	-	-
Share issue Expenses	-	-	-	-
Calls in Advance	-	-	-	-
<b>Balance as at 31 Ashad, 2081 (15 July, 2024)</b>	<b>600,000,000</b>	-	<b>3,850,838</b>	<b>603,850,838</b>
Changes in accounting policies/restatement ( Right to Use Assets	-	-	-	-
<b>Restated balance as at 31 Ashad, 2081 (15 July, 2024)</b>	<b>600,000,000</b>	-	<b>3,850,838</b>	<b>603,850,838</b>
Profit/ (loss) for the year	-	-	28,120,574	28,120,574
Other Comprehensive income/ (Expenses) for the year	-	-	-	-
<b>Total comprehensive income</b>	-	-	<b>28,120,574</b>	<b>28,120,574</b>
Issue Share Capital	-	-	-	-
Share issue Expenses	-	-	-	-
Adjustment of Advance Tax Unclaimed in the Previous Year	-	-	(32,057)	(32,057)
Adjustment of Lease Liability	-	-	(32,102)	(32,102)
Calls in Advance	-	-	-	-
<b>Balance as at 32 Ashad, 2082 (16 July, 2025)</b>	<b>600,000,000</b>	-	<b>31,907,252</b>	<b>631,907,252</b>

The accompanying notes are an integral part of these financial statements

**For Kalinchowk Darshan Limited.**

Dechhen Lama  
Chief Financial Officer

As per our report of even date attached  
For Sapkota S. & Associates  
Chartered Accountant

Ashok Shiwakoti  
Chief Executive Officer

Dipak Raj Shiwakoti  
Director

Balkrishna Shiwakoti  
Chairman

CA Sushil Sapkota  
Proprietor  
Firm No. 702 (A)  
COP No. 799

Place: Kathmandu  
Date: 11/26/2025 (10th Mangsir 2082)

**Kalinchowk Darshan Limited**  
Gaushala, Kathmandu

**Note -1 : Property, Plant and Equipment**

S.N	Particular	Rate	Gross Value				Acc. Depreciation			Net Value		Company Balance As on 31.03.2081
			Opening	Additions	Sales /Adj	Total Gross Value	Op.Acc.Deprn	Deprn For the Year	Disposal	Total Acc.Deprn	Balance As on 32.03.2082	
1	<b>Buildings</b>	SLM	203,827,948.77	8,031,907.14	-	211,859,855.91	25,108,068.22	5,221,914.45	30,329,982.67	181,529,873.24	178,719,880.55	
	Construction	5%	2,937,678.66	20,818.00	-	2,958,496.66	890,085.27	102,748.57	992,833.84	1,965,662.82	2,047,593.39	
2	<b>Land</b>		91,146,600.00	-	-	91,146,600.00	-	-	-	91,146,600.00	91,146,600.00	
	Land		297,912,227.43	8,052,725.14	-	305,964,952.57	25,998,153.49	5,324,663.02	31,322,816.51	274,642,136.06	271,914,073.94	
	<b>Sub Total</b>											
3	<b>Block B</b>											
	<b>Office Equipment</b>											
	Vacuum Cleaner	25%	22,000.00	-	-	22,000.00	6,358.91	3,910.27	10,269.18	11,730.82	15,641.09	
	Computer and Laptop	25%	2,932,387.69	73,230.00	-	3,005,617.69	1,918,744.18	260,358.53	2,179,102.71	826,514.98	1,013,643.51	
	Printer and Scanner	25%	153,446.46	-	-	153,446.46	68,029.03	21,354.36	89,383.39	64,063.07	85,417.43	
	Furniture and Fixtures	25%	2,799,826.37	836,313.00	-	3,636,139.37	2,037,998.49	201,908.87	2,239,907.36	1,396,232.01	761,827.88	
	Office Equipment	25%	892,731.98	287,430.00	-	1,180,161.98	649,610.63	60,780.34	710,390.97	469,771.01	243,121.35	
	Air Conditioner_	25%	140,000.00	-	-	140,000.00	123,385.59	4,153.60	127,539.19	12,460.81	16,614.41	
	LCD	25%	103,541.00	-	-	103,541.00	82,516.61	5,256.10	87,772.71	15,768.29	21,024.39	
	Telephone	25%	17,000.00	-	-	17,000.00	12,792.25	1,051.94	13,844.19	3,155.81	4,207.75	
	UPS	25%	412,582.21	4,893.80	-	417,476.01	281,410.91	32,853.78	314,264.69	103,211.32	131,171.30	
	CCTV Camera	25%	23,100.00	59,331.00	-	82,431.00	4,635.82	8,130.96	12,766.78	69,664.22	18,464.18	
	NVR	25%	33,915.00	31,602.00	-	65,517.00	6,806.23	10,756.83	17,563.06	47,953.94	27,108.77	
	<b>Sub Total</b>		<b>7,530,530.71</b>	<b>1,292,799.80</b>	-	<b>8,823,330.51</b>	<b>5,192,288.65</b>	<b>610,515.58</b>	<b>5,802,804.23</b>	<b>3,020,526.28</b>	<b>2,338,242.06</b>	
4	<b>Block C</b>											
	<b>Motor Vehicle</b>											
	Mahindra Pickup	20%	-	-	-	-	-	-	-	-	-	
	Mahindra Scorpio	20%	5,380,934.34	-	-	5,380,934.34	3,647,882.12	346,610.44	3,994,492.57	1,386,441.77	1,733,052.22	
	Mahindra Bolero	20%	2,129,844.75	-	-	2,129,844.75	1,685,935.84	88,781.78	1,774,717.62	355,127.13	443,908.91	
	Tractor	20%	1,626,000.00	-	1,626,000.00	1,285,610.21	1,285,610.21	68,077.96	1,353,688.17	-	340,389.79	
	Hydraulic Trolley and Mixture	20%	500,840.70	-	-	500,840.70	386,380.92	22,891.96	409,272.87	91,567.83	114,459.78	
	Honda Shine	20%	178,784.92	-	-	178,784.92	145,361.16	6,684.75	152,045.91	26,739.01	33,423.76	
	<b>SubTotal</b>		<b>9,816,404.71</b>	-	<b>1,626,000.00</b>	<b>8,190,404.71</b>	<b>7,151,170.25</b>	<b>533,046.89</b>	<b>6,330,528.97</b>	<b>1,859,875.74</b>	<b>2,665,234.46</b>	
5	<b>Block D</b>											
	<b>Plant and Machinery</b>											
	<b>Cable Car</b>											
	Cable Car Control System	SLM	31,640,261.37	-	-	31,640,261.37	4,428,964.87	791,006.53	5,219,971.40	26,420,289.97	27,211,296.50	
	Cable car Gondala	SLM	140,704,227.75	-	-	140,704,227.75	20,183,640.95	3,517,605.69	23,701,246.65	117,002,981.10	120,520,586.80	
	Ropeways Winch	SLM	4,292,809.15	-	-	4,292,809.15	627,320.33	107,320.23	734,640.56	3,558,168.59	3,665,488.82	
	Structural Structure	SLM	62,806,487.68	-	-	62,806,487.68	8,942,759.31	1,570,162.19	10,512,921.50	52,293,566.18	53,863,728.37	
	<b>Others</b>											
	Transformer	15%	4,215,309.00	-	-	4,215,309.00	2,724,208.00	223,665.00	2,947,873.00	1,267,436.00	1,491,101.00	
	Napi Machine(Tapcon ES 105)	15%	612,900.00	-	-	612,900.00	429,346.00	27,533.00	456,879.00	156,021.00	183,554.00	
	Generator	15%	4,815,419.40	-	-	4,815,419.40	3,081,145.00	260,141.00	3,341,286.00	1,474,133.40	1,734,274.40	
	Motor	15%	322,970.80	-	-	322,970.80	169,833.00	22,971.00	192,804.00	130,166.80	153,137.80	
	Surge Protection Device	15%	139,140.00	-	-	139,140.00	24,519.80	17,193.03	41,712.83	97,427.17	114,620.20	
	Inverter	15%	369,469.16	-	-	369,469.16	46,607.97	48,429.00	95,036.97	274,432.19	322,861.19	

**Kalinchowk Darshan Limited**  
Gaushala, Kathmandu

Note - 1 : Property, Plant and Equipment

S.N	Particular	Rate	Gross Value			Acc. Depreciation			Company			
			Opening	Additions	Sales /Adj	Total Gross Value	Op.-Acc. Deprn	Deprn For the Year	Disposal	Total Acc. Deprn	Balance As on 32.03.2082	Net Value Balance As on 31.03.2081
	Auto level Machine	15%	28,000.00	-	-	28,000.00	19,246.00	1,313.00	-	20,559.00	7,441.00	8,754.00
	PBAX System	15%	18,584.07	-	-	18,584.07	12,640.00	892.00	-	13,532.00	5,052.07	5,944.07
	Water Tank	15%	39,820.00	-	-	39,820.00	28,371.00	1,717.00	-	30,088.00	9,732.00	11,449.00
	AC Drive	15%	138,400.00	-	-	138,400.00	88,543.00	7,479.00	-	96,022.00	42,378.00	49,857.00
	Air Compressor	15%	26,000.00	-	-	26,000.00	16,200.00	1,470.00	-	17,670.00	8,330.00	9,800.00
	Other Assets	15%	795,316.34	120,495.60	-	915,811.94	314,172.67	84,700.00	-	398,872.67	516,939.27	481,143.67
	Dustbin	15%	38,938.20	-	-	38,938.20	22,926.00	2,402.00	-	25,328.00	13,610.20	16,012.20
	Dispenser	15%	11,858.40	-	-	11,858.40	7,023.00	725.00	-	7,748.00	4,110.40	4,835.40
	Tools	15%	391,648.16	-	-	391,648.16	137,071.70	38,291.00	-	175,362.70	216,285.46	254,576.46
	Block Cutting Machine	15%	65,000.00	-	-	65,000.00	40,249.00	3,713.00	-	43,962.00	21,038.00	24,751.00
	VFD Machine	15%	752,212.39	-	-	752,212.39	376,517.00	56,354.00	-	432,871.00	319,341.39	375,695.39
	Weather Station	15%	592,200.00	-	-	592,200.00	34,558.52	83,646.00	-	118,204.52	473,995.48	557,641.48
	<b>Sub Total</b>		<b>252,816,971.87</b>	<b>120,495.60</b>	<b>-</b>	<b>252,937,467.47</b>	<b>41,755,863.12</b>	<b>6,868,728.68</b>	<b>-</b>	<b>48,624,591.80</b>	<b>204,312,875.68</b>	<b>211,061,108.76</b>
6	<b>Block E</b>											
	Software	20%	2,723,500.00	103,500.00	-	2,827,000.00	2,378,764.42	279,403.79	-	2,658,168.22	168,831.78	344,735.58
	<b>Total</b>		<b>570,799,634.72</b>	<b>9,569,520.54</b>	<b>1,626,000.00</b>	<b>578,743,155.26</b>	<b>82,476,239.93</b>	<b>13,616,357.96</b>	<b>1,353,688.17</b>	<b>94,738,909.73</b>	<b>484,004,245.54</b>	<b>488,323,394.79</b>

**Kalinchowk Darshan Limited**  
Gaushala, Kathmandu

Note - 1 : Property, Plant and Equipment

S.N	Particular	Rate	Gross Value			Acc. Depreciation			Company			
			Opening	Additions	Sales /Adj	Total Gross Value	Op.-Acc. Deprn	Deprn For the Year	Disposal	Total Acc. Deprn	Balance As on 32.03.2082	Net Value Balance As on 31.03.2081
1	<b>Buildings</b>											
	Construction	SLM	203,827,948.77	8,031,907.14	-	211,859,855.91	25,108,068.22	5,221,914.45	-	30,329,982.67	181,529,873.24	178,719,880.55
	Office Premises	5%	2,937,678.66	20,818.00	-	2,958,496.66	890,085.27	102,748.57	-	992,833.84	1,965,662.82	2,047,593.39
2	<b>Land</b>											
	Land		91,146,600.00	-	-	91,146,600.00	-	-	-	-	91,146,600.00	91,146,600.00
	<b>Sub Total</b>		<b>297,912,227.43</b>	<b>8,052,725.14</b>	<b>-</b>	<b>305,964,952.57</b>	<b>25,998,153.49</b>	<b>5,324,663.02</b>	<b>-</b>	<b>31,322,816.51</b>	<b>274,642,136.06</b>	<b>271,914,073.94</b>
3	<b>Office Equipment</b>											
	Vacuum Cleaner	25%	22,000.00	-	-	22,000.00	6,358.91	3,910.27	-	10,269.18	11,730.82	15,641.09
	Computer and Laptop	25%	2,932,387.69	73,230.00	-	3,005,617.69	1,918,744.18	260,358.53	-	2,179,102.71	826,514.98	1,013,643.51
	Printer and Scanner	25%	153,446.46	-	-	153,446.46	68,029.03	21,354.36	-	89,383.39	64,063.07	85,417.43
	Furniture and Fixtures	25%	2,799,826.37	836,313.00	-	3,636,139.37	2,037,998.49	201,908.87	-	2,239,907.36	1,396,232.01	761,827.88
	Office Equipment	25%	892,731.98	287,430.00	-	1,180,161.98	649,610.63	60,780.34	-	710,390.97	469,771.01	243,121.35
	Air Conditioner_	25%	140,000.00	-	-	140,000.00	123,385.59	4,153.60	-	127,539.19	12,460.81	16,614.41
	LCD	25%	103,541.00	-	-	103,541.00	82,516.61	5,256.10	-	87,772.71	15,768.29	21,024.39
	Telephone	25%	17,000.00	-	-	17,000.00	12,792.25	1,051.94	-	13,844.19	3,155.81	4,207.75
	UPS	25%	412,582.21	4,893.80	-	417,476.01	281,410.91	32,853.78	-	314,264.69	103,211.32	131,171.30
	CCTV Camera	25%	23,100.00	59,331.00	-	82,431.00	4,635.82	8,130.96	-	12,766.78	69,664.22	18,464.18
	NVR	25%	33,915.00	31,602.00	-	65,517.00	6,806.23	10,756.83	-	17,563.06	47,953.94	27,108.77
	<b>Sub Total</b>		<b>7,530,530.71</b>	<b>1,292,799.80</b>	<b>-</b>	<b>8,823,330.51</b>	<b>5,192,288.65</b>	<b>610,515.58</b>	<b>-</b>	<b>5,802,804.23</b>	<b>3,020,526.28</b>	<b>2,338,242.06</b>

## Kalinchowk Darshan Limited

Gaushala, Kathmandu

### Note -1 : Property, Plant and Equipment

S.N	Particular	Rate	Gross Value			Acc. Depreciation			Company			
			Opening	Additions	Sales /Adj	Total Gross Value	Op. Acc. Depn	Depn For the Year	Disposal	Total Acc. Depn	Balance As on 32.03.2082	Net Value Balance As on 31.03.2081
4	<b>Motor Vehicle</b>											
	<b>Block C</b>											
	Mahindra Pickup	20%	-	-	-	5,380,934.34	3,647,882.12	346,610.44	-	3,994,492.57	1,386,441.77	1,733,052.22
	Mahindra Scorpio	20%	5,380,934.34	-	-	2,129,844.75	1,685,935.84	88,781.78	-	1,774,717.62	355,127.13	443,908.91
	Mahindra Bolero	20%	2,129,844.75	-	-	1,626,000.00	1,285,610.21	68,077.96	1,353,688.17	-	-	340,389.79
	Tractor	20%	1,626,000.00	-	1,626,000.00	500,840.70	386,380.92	22,891.96	-	409,272.87	91,567.83	114,459.78
	Hydraulic Trolley and Mixture	20%	500,840.70	-	-	178,784.92	145,361.16	6,684.75	-	152,045.91	26,739.01	33,423.76
	Honda Shine	20%	178,784.92	-	-	8,190,404.71	7,151,170.25	533,046.89	1,353,688.17	6,330,528.97	1,859,875.74	2,665,234.46
	<b>SubTotal</b>		<b>9,816,404.71</b>	<b>-</b>	<b>1,626,000.00</b>	<b>8,190,404.71</b>	<b>7,151,170.25</b>	<b>533,046.89</b>	<b>1,353,688.17</b>	<b>6,330,528.97</b>	<b>1,859,875.74</b>	<b>2,665,234.46</b>
5	<b>Plant and Machinery</b>											
	<b>Block D</b>											
	<b>Cable Car</b>											
	Cable Car Control System	SLM	31,640,261.37	-	-	31,640,261.37	4,428,964.87	791,006.53	-	5,219,971.40	26,420,289.97	27,211,296.50
	Cable car Gondala	SLM	140,704,227.75	-	-	140,704,227.75	20,183,640.95	3,517,605.69	-	23,701,246.65	117,002,981.10	120,520,586.80
	Ropeways Winch	SLM	4,292,809.15	-	-	4,292,809.15	627,320.33	107,320.23	-	734,640.56	3,558,168.59	3,665,488.82
	Structural Structure	SLM	62,806,487.68	-	-	62,806,487.68	8,942,759.31	1,570,162.19	-	10,512,921.50	52,293,566.18	53,863,728.37
	<b>Others</b>											
	Transformer	15%	4,215,309.00	-	-	4,215,309.00	2,724,208.00	223,665.00	-	2,947,873.00	1,267,436.00	1,491,101.00
	Napi Machine(Tapcon ES 105)	15%	612,900.00	-	-	612,900.00	429,346.00	27,533.00	-	456,879.00	156,021.00	183,554.00
	Generator	15%	4,815,419.40	-	-	4,815,419.40	3,081,145.00	260,141.00	-	3,341,286.00	1,474,133.40	1,734,274.40
	Motor	15%	322,970.80	-	-	322,970.80	169,833.00	22,971.00	-	192,804.00	130,166.80	153,137.80
	Surge Protection Device	15%	139,140.00	-	-	139,140.00	24,519.80	17,193.03	-	41,712.83	97,427.17	114,620.20
	Inverter	15%	369,469.16	-	-	369,469.16	46,607.97	48,429.00	-	95,036.97	274,432.19	322,861.19
	Auto level Machine	15%	28,000.00	-	-	28,000.00	19,246.00	1,313.00	-	20,559.00	7,441.00	8,754.00
	PBAX System	15%	18,584.07	-	-	18,584.07	12,640.00	892.00	-	13,532.00	5,052.07	5,944.07
	Water Tank	15%	39,820.00	-	-	39,820.00	28,371.00	1,717.00	-	30,088.00	9,732.00	11,449.00
	AC Drive	15%	138,400.00	-	-	138,400.00	88,543.00	7,479.00	-	96,022.00	42,378.00	49,857.00
	Air Compressor	15%	26,000.00	-	-	26,000.00	16,200.00	1,470.00	-	17,670.00	8,330.00	9,800.00
	Other Assets	15%	795,316.34	120,495.60	-	915,811.94	314,172.67	84,700.00	-	398,872.67	516,939.27	481,143.67
	Dustbin	15%	38,938.20	-	-	38,938.20	22,926.00	2,402.00	-	25,328.00	13,610.20	16,012.20
	Dispenser	15%	11,858.40	-	-	11,858.40	7,023.00	725.00	-	7,748.00	4,110.40	4,835.40
	Tools	15%	391,648.16	-	-	391,648.16	137,071.70	38,291.00	-	175,362.70	216,285.46	254,576.46
	Block Cutting Machine	15%	65,000.00	-	-	65,000.00	40,249.00	3,713.00	-	43,962.00	21,038.00	24,751.00
	VFD Machine	15%	752,212.39	-	-	752,212.39	376,517.00	56,354.00	-	432,871.00	319,341.39	375,695.39
	Weather Station	15%	592,200.00	-	-	592,200.00	34,558.52	83,646.00	-	118,204.52	473,995.48	557,641.48
	<b>Sub Total</b>		<b>252,816,971.87</b>	<b>120,495.60</b>	<b>-</b>	<b>252,937,467.47</b>	<b>41,755,863.12</b>	<b>6,868,728.68</b>	<b>-</b>	<b>48,624,591.80</b>	<b>204,312,875.68</b>	<b>211,061,108.76</b>
6	<b>Block E</b>											
	Software	20%	2,723,500.00	103,500.00	-	2,827,000.00	2,378,764.42	279,403.79	-	2,658,168.22	168,831.78	344,735.58
	<b>Total</b>		<b>570,799,634.72</b>	<b>9,569,520.54</b>	<b>1,626,000.00</b>	<b>578,743,155.26</b>	<b>82,476,239.93</b>	<b>13,616,357.96</b>	<b>1,353,688.17</b>	<b>94,738,909.73</b>	<b>484,004,245.54</b>	<b>488,323,394.79</b>

Kalinchowk Darshan Limited  
Kathmandu, Nepal  
Schedule of Fixed Assets as on 32 Ashadh 2082

Depreciation under section 19 of I. T. Act, 2058

Particulars	Rate	Opening Balance	Addition				Deletion	Total Depreciation Basis for the year	Depreciation for the year	Closing Balance
			Up to Poush End (3/3rd)	Magh to Chaitra End (2/3rd)	Baishak to Ashad End (1/3rd)					
	1	2	3	4	5	6	7=(2+3+4+5-6)	8=(7x1)	9=(7-8)	
<b>POOL "A"</b>										
Land	0%	91,146,600					91,146,600	-	91,146,600	
Building structure, Staff Quarter	5%	158,902,502	4,389,401	3,099,612	563,713	-	166,955,227	8,277,311	158,677,916	
<b>Sub-Total</b>		<b>250,049,102</b>	<b>4,389,401</b>	<b>3,099,612</b>	<b>563,713</b>	<b>-</b>	<b>258,101,827</b>	<b>8,277,311</b>	<b>249,824,516</b>	
<b>POOL "B"</b>										
Computer and office equipment	25%	2,154,016	87,300	79,986	1,125,514	-	3,446,815	667,453	2,779,363	
<b>Sub-Total</b>		<b>2,154,016</b>	<b>87,300</b>	<b>79,986</b>	<b>1,125,514</b>	<b>-</b>	<b>3,446,815</b>	<b>667,453</b>	<b>2,779,363</b>	
<b>POOL "C"</b>										
Vehicle	20%	2,407,515	-	-	-	850,000	1,557,515	311,503	1,246,012	
<b>Sub-Total</b>		<b>2,407,515</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>850,000</b>	<b>1,557,515</b>	<b>311,503</b>	<b>1,246,012</b>	
<b>POOL "D"</b>										
Plant and Machinery	15%	96,385,658	120,496			-	96,506,153	14,475,923	82,030,230	
<b>Sub-Total</b>		<b>96,385,658</b>	<b>120,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,506,153</b>	<b>14,475,923</b>	<b>82,030,230</b>	
<b>POOL "E"</b>										
Software	SLM	859,668		-		-	859,668	171,933.70	687,735	
Tally Prime	SLM	80,000					80,000	16,000.00	64,000	
Sophos XGS 128 Security Appliance (Firewall)	SLM				103,500		103,500	6,900.00	96,600	
<b>Sub-Total</b>		<b>939,668</b>	<b>-</b>	<b>-</b>	<b>103,500</b>	<b>-</b>	<b>1,043,168</b>	<b>194,834</b>	<b>848,335</b>	
<b>Grand- Total</b>		<b>351,935,958</b>	<b>4,597,196</b>	<b>3,179,598</b>	<b>1,792,726</b>	<b>850,000</b>	<b>360,655,479</b>	<b>23,927,023</b>	<b>336,728,456</b>	

**Kalinchowk Darshan Limited**  
Kathmandu, Nepal  
Schedule to the Statement of Financial Position

**Note 2: Investment Property**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Land	204,199,160	204,199,160	-	-
<b>Total</b>	<b>204,199,160</b>	<b>204,199,160</b>	<b>-</b>	<b>-</b>

**Note 3: Right of Use Assets**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>Cost</b>				
At the beginning of the year	3,513,391	1,883,057	3,513,391	1,883,057
Additions	346,832	1,630,334	346,832	1,630,334
Disposals	-	-	-	-
<b>At the end of the year</b>	<b>3,860,223</b>	<b>3,513,391</b>	<b>3,860,223</b>	<b>3,513,391</b>
<b>Useful Life</b>	2 years	2 years	2 years	2 years
<b>Rate of Depreciation</b>	SLM	SLM	SLM	SLM
<b>Accumulated Amortization</b>				
At the beginning of the year	2,136,968	1,195,440	2,136,968	1,195,440
Additions	1,037,231	941,528	1,037,231	941,528
Disposals	-	-	-	-
<b>At the end of the year</b>	<b>3,174,199</b>	<b>2,136,968</b>	<b>3,174,199</b>	<b>2,136,968</b>
<b>Net Book Value at Year End</b>	<b>686,024</b>	<b>1,376,423</b>	<b>686,024</b>	<b>1,376,423</b>

**Note 4: Deferred Tax**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Right to Use Assets(Deferred Tax Liabilities)	102,904	206,463	102,904	206,463
Lease Liabilities (Deferred Tax Assets)	(116,253)	(208,787)	(116,253)	(208,787)
Depreciation (Deferred Tax Liabilities)	22,079,946	20,458,115	22,079,946	20,458,115
<b>Total</b>	<b>22,066,596</b>	<b>20,455,791</b>	<b>22,066,596</b>	<b>20,455,791</b>

**Note 5: Other non current asset**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Deposit for exim code	300,000	300,000	300,000	300,000
<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**Note 6: Investment in Subsidiary**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Investment in Unquoted Subsidiary				
Kalinchowk Investment Co. Ltd.	-	-	214,778,640	205,622,815
<b>Total</b>	<b>-</b>	<b>-</b>	<b>214,778,640</b>	<b>205,622,815</b>

**Note 7 : Financial Assets Carried at Amortised Cost**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Investment in corporate Bond ( NSBI Debenture)	2,000,000	2,000,000	2,000,000	2,000,000
Interest Receivable On Debenture	87,125	87,125	87,125	87,125
<b>Investment in Unquoted Promoter Shares</b>				
Sano Pathivara Cable Car Pvt. Ltd.	15,000,000	-		
Tamor Energy Pvt. Ltd.	20,000,000	-		
<b>Total</b>	<b>37,087,125</b>	<b>2,087,125</b>	<b>2,087,125</b>	<b>2,087,125</b>

**Note 8 : Inventory**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Spare Parts	120,000	-	120,000	
Ticket Printing Paper	200,000	-	200,000	
<b>Total</b>	<b>320,000</b>	<b>-</b>	<b>320,000</b>	<b>-</b>

<b>Note 9: Trade &amp; Other Receivables</b>				
Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Other receivable (Grouping 1)	3,604,992	2,932,918	3,522,992	2,932,918
Sundry Debtors (Grouping 2)	-	-	-	-
Advanced to Suppliers (Grouping 3)	3,897,116	1,360,481	3,897,116	1,360,481
Advance to Staff	92,001	305,163	92,001	305,163
Miscellaneous Advance	803,039	4,209,106	803,039	4,209,106
<b>Total</b>	<b>8,397,147</b>	<b>8,807,668</b>	<b>8,315,147</b>	<b>8,807,668</b>

**Note 10: Cash & Cash Equivalent**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Bank Balance (Grouping 4)	52,232,385	1,063,381	11,427,461	992,025
Cash Balance	516,951	598,279	516,951	598,279
<b>Total</b>	<b>52,749,336</b>	<b>1,661,659</b>	<b>11,944,412</b>	<b>1,590,304</b>

**Note 11: Other Financial Assets**

**Financial Assets**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Fixed Deposit	80,000,000	10,000,000		10,000,000
Prepaid expenses	821,796	642,834	821,796	642,834
LC Margin	9,000	9,000	9,000	9,000
Deposit for Nepal Telecom	16,800	16,800	16,800	16,800
<b>Total</b>	<b>80,847,596</b>	<b>10,668,634</b>	<b>847,596</b>	<b>10,668,634</b>

**Note 12: Non Financial Assets and Other Current Assets**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
VAT Receivable	7,006,076	15,153,206	7,006,076	15,153,206
Advanced Tax Receivables	6,203,828	5,941,834	5,992,661	5,903,044
Advance and Deposits	214,291	1,780,976	-	-
<b>Total</b>	<b>13,424,195</b>	<b>22,876,017</b>	<b>12,998,736</b>	<b>21,056,251</b>

**Note 13: Equity Share Capital**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>Authorized</b>				
150,00,000 nos. of ordinary shares of NPR. 100 each	1,500,000,000	750,000,000	1,500,000,000	750,000,000
<b>Issued</b>				
120,00,000 nos. of ordinary shares of NPR. 100 each	1,200,000,000	600,000,000	1,200,000,000	600,000,000
<b>Subscribed and paid up</b>				
60,00,000 Equity Shares @ NRs. 100/- each	600,000,000	600,000,000	600,000,000	600,000,000
<b>Total</b>	<b>600,000,000</b>	<b>600,000,000</b>	<b>600,000,000</b>	<b>600,000,000</b>

**Note 14: Reserve & Surplus**

**Note 14.1: Reserve & Surplus**

Particulars	Group
<b>Balance as at 31 Ashad, 2080</b>	<b>(22,699,468)</b>
<b>Particulars</b>	
Profit for the year	26,858,156
Other Comprehensive Income (net of tax)	
Right to Use Assets	
Share issue Expenses	-
<b>Balance as at 31 Ashad, 2081</b>	<b>4,158,688</b>
Profit for the year	28,633,783
NCI adjustment	(41,619)
Adjustment of Advance Tax Unclaimed in the Previous Year	(32,057)
Adjustment of Lease Liability	(32,102)
Share issue Expenses	
<b>Balance as at 32 Ashad, 2082</b>	<b>32,686,693</b>

**Note 14.2: Reserve & Surplus**

	<i>Company</i>
<b>Particulars</b>	
<b>Balance as at 31 Ashad, 2080</b>	<b>(22,523,928)</b>
Profit for the year	26,374,766
Other Comprehensive Income (net of tax)	
Right to Use Assets	
Share issue Expenses	
<b>Balance as at 31 Ashad, 2081</b>	<b>3,850,838</b>
Profit for the year	28,120,574
Adjustment of Advance Tax Unclaimed in the Previous Year	(32,057)
Adjustment of Lease Liability	(32,102)
Other Comprehensive Income (net of tax)	
Share issue Expenses	
<b>Balance as at 32 Ashad, 2082</b>	<b>31,907,252</b>

**Note 15: Non Controlling Interest**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>Investment Pattern In Kalinchowk Investment Co. Ltd.</b>				
Kalinchowk Darshan Limited	201,500,000	192,500,000	-	-
Others	31,500,000	-	-	-
<b>Total</b>	<b>233,000,000</b>	<b>192,500,000</b>	<b>-</b>	<b>-</b>
<b>Ownership Percentage</b>				
Kalinchowk Darshan Limited	86.48%	100.00%	-	-
Others	13.52%	0.00%	-	-
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>
<b>Non Controlling Interest (13.52%)</b>				
Cost	31,500,000	-	-	-
Add: Reserve Portion	121,848	-	-	-
<b>Total Non-Controlling Interest</b>	<b>31,621,848</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 16: Borrowings**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>Long Term Borrowings</b>				
Term Loan	43,015,896	76,765,500	43,015,896	76,765,500
SBI Term Loan 2	-	-	-	-
<b>Total</b>	<b>43,015,896</b>	<b>76,765,500</b>	<b>43,015,896</b>	<b>76,765,500</b>

**Note 17: Lease Liabilities**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>Opening Lease Liability</b>	1,391,915	710,974	1,391,915	710,973.95
Add: Adjustment/Ammendment	32,102		32,102	
Addition	346,832	1,630,334	346,831.74	1,630,334
Add: Interest	98,503	112,882	98,503	112,882
Less: payment	1,094,330	1,062,275	1,094,330	1,062,275
<b>Total</b>	<b>775,023</b>	<b>1,391,915</b>	<b>775,023</b>	<b>1,391,915</b>

**Note 17.1: Classification into Current and Non Current Lease Liability**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
<b>Liability to be Settled:</b>				
Within 12 Months	616,463	913,837	616,463	913,837
Over 12 Months	158,559	478,078	158,559	478,078
<b>Total</b>	<b>775,023</b>	<b>1,391,915</b>	<b>775,023</b>	<b>1,391,915</b>

**Note 18: Trade and Other Payables**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Sundry Creditors (Grouping 5)	1,004,458	396,644	999,451	385,494
Audit fees payable	202,211	166,017	174,336	138,142
TDS payable (Grouping 6)	113,156	284,356	113,156	283,381
Rent payable	-	174,954	-	174,954
Provision for Income tax	201,732	119,617	-	-
Vat payable Reverse Charge	123,045	123,045	123,045	123,045
CIT Payable	11,230	196,572	11,230	196,572
Staff Bonus Fund Payable	42,455	423,595	42,455	423,595
Staff Bonus Payable	3,303,486	3,143,387	3,303,486	3,143,387
<b>Total</b>	<b>5,001,774</b>	<b>5,028,187</b>	<b>4,767,160</b>	<b>4,868,571</b>

**Note 19: Current Portion of Non-Current Liability**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Term Loan	33,750,000	32,500,000	33,750,000	32,500,000
<b>Total</b>	<b>33,750,000</b>	<b>32,500,000</b>	<b>33,750,000</b>	<b>32,500,000</b>

**Kalinchowk Darshan Limited**  
Kathmandu, Nepal  
Schedule to the Statement of Profit or Loss

**Note 20: Revenue**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Ticket Sales	79,355,204	85,803,600	79,355,204	85,803,600
Interest Income	74,449	258,602	-	-
Rental Income	1,150,000	-	-	-
<b>Total</b>	<b>80,579,654</b>	<b>86,062,202</b>	<b>79,355,204</b>	<b>85,803,600</b>

**Note 21: Cost of Revenue**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Opening stock	-	-	-	-
Add: Local Purchase	-	-	-	-
Add: Import Purchase	-	-	-	-
Add: Direct Wages & Salary	25,758	500,000	25,758	500,000
Add: Ticket Printing Expenses	648,000	932,750	648,000	932,750
Add: Consumables	269,996	165,056	269,996	165,056
Add: Fuel (Direct)	307,089	477,115	307,089	477,115
Add: Electricity Expenses (Direct)	2,062,927	1,861,688	2,062,927	1,861,688
Less: Closing Stock	320,000	-	320,000	-
<b>Total</b>	<b>2,993,770</b>	<b>3,936,608</b>	<b>2,993,770</b>	<b>3,936,608</b>

**Note 22: Employee Benefit Expenses**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Salary & allowances	9,950,764	9,003,922	9,950,764	9,003,922
Employee health Insurance	46,434	18,565	46,434	18,565
Employee Group Accidental Insurance	26,629	11,267	26,629	11,267
Staff Welfare Expenses	108,000	-	108,000	-
<b>Total Before Bonus Adjustment</b>	<b>10,131,827</b>	<b>9,033,754</b>	<b>10,131,827</b>	<b>9,033,754</b>
Staff Bonus	3,303,486	3,143,387	3,303,486	3,143,387
<b>Total</b>	<b>13,435,314</b>	<b>12,177,141</b>	<b>13,435,314</b>	<b>12,177,141</b>

**Note 23: Other Expenses**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Audit Fee Expenses	205,241	168,250	176,991	140,000
Advertisement Expenses	186,589	213,625	182,832	213,625
Business Promotion	-	83,691		83,691
Electricity expenses	71,700	65,630	71,700	65,630
Tour & Travel Expense	22,988	360,397	22,988	360,397
Office Kitchen expense	189,569	145,225	189,569	145,225
Fuel expenses	306,127	305,875	306,127	305,875
Insurance Expenses	1,286,420	1,237,403	1,286,420	1,237,403
Internet charges	252,579	322,743	252,579	322,743
Office Expenses	182,707	378,478	182,707	378,478
Office Rent Expenses	-	-	-	-
Fooding and Lodging Expenses	2,177,373	2,155,929	2,177,373	2,155,929
Newspaper & Periodicals	3,300	6,400	3,300	6,400
Internal Audit Fees	240,000	240,000	240,000	240,000
Incentives- Target Sales	-	33,030		33,030
Printing & Stationary	95,870	64,075	95,870	64,075
Repair & Maintenance Expenses Block A	1,539	42,347	1,539	42,347
Repair & Maintenance Expenses Block B	152,484	226,299	152,484	226,299
Repair & Maintenance Expenses Block C	185,179	228,264	185,179	228,264
Repair & Maintenance Expenses Block D	1,930,355	2,519,905	1,930,355	2,519,905
Telephone & Communication	56,190	55,920	51,340	55,920
Festival and Pooja Expenses	349,292	273,052	349,292	273,052
Registration & Renewal Exp	495,146	16,900	231,700	16,900
Miscellaneous Expenses	71,798	80,468	71,798	72,018
Legal & Consultancy Fees	200,000	240,000	200,000	200,000
AMC Charges	188,000	180,000	188,000	180,000
Documentation Charges	20	15,120	20	15,120
AGM Expenses	203,664	402,650	203,664	402,650
Security expenses	748,000	733,058	748,000	733,058
Medical Expenses	864	4,455	864	4,455
Meeting Allowance	649,000	498,000	574,000	498,000
NEPSE Charge	100,000	100,000	100,000	100,000
RTS FEE	50,000	100,000	50,000	100,000
CSR Expenses	-	95,508	-	95,508
Certification Fee	37,600	10,000	15,000	10,000
Rating Fees	150,000	150,000	150,000	150,000
Vehicle Tax	125,560	95,800	125,560	95,800
CDSC Annual Fee	150,000		150,000	
Firewall Renewal Expenses	38,400		38,400	
*Vat Expenses	-	2,672		2,672
*Tax Expenses	24,852	196,541	24,852	196,541
*Donation expenses	176,100	96,800	176,100	45,800
*Penalty expense	67,758	6,000	56,000	6,000
<b>Total</b>	<b>11,372,264</b>	<b>12,150,511</b>	<b>10,962,603</b>	<b>12,022,811</b>

**Note 24: Other Income**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Income from renting of space	550,000	300,000	570,000	300,000
Insurance claim received	64,551	19,300	64,551	19,300
Miscellaneous income	11,370	847,680	5,795	374,495
Interest income	430,965	3,132,655	430,965	3,132,655
Gain on Sale of vehicle	577,688	-	577,688	
<b>Total</b>	<b>1,634,574</b>	<b>4,299,635</b>	<b>1,648,999</b>	<b>3,826,450</b>

**Note 25: Finance Cost**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Interest expenses on Lease Liability	98,503	112,882	98,503	112,882
Interest on loan (Term & OD Loan)	9,100,963	18,072,388	9,100,963	18,072,388
Bank Charges and Other Charges	33,277	118,359	28,084	117,279
<b>Total</b>	<b>9,232,743</b>	<b>18,303,629</b>	<b>9,227,550</b>	<b>18,302,549</b>

**Note 26: Current Tax**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Current Tax	201,732	119,617	-	-
<b>Total</b>	<b>201,732</b>	<b>119,617</b>	<b>-</b>	<b>-</b>

**Note 27: Deferred Income Tax**

Particulars	Group		Company	
	2082.03.32	2081.03.31	2082.03.32	2081.03.31
	2025.07.16	2024.07.15	2025.07.16	2024.07.15
Deferred Tax Expenses	1,610,805	1,915,720	1,610,805	1,915,720
<b>Total</b>	<b>1,610,805</b>	<b>1,915,720</b>	<b>1,610,805</b>	<b>1,915,720</b>

## शपथ ग्रहण ।

कालिञ्चोक दर्शन लिमिटेडको सञ्चालक समितिमा निर्वाचित सञ्चालक म.....मेरो बुद्धि विवेकले भ्याए सम्म र कम्पनीको ऐन, कानुन, प्रबन्धपत्र, विनियमावली तथा निति, नियम भित्र रहि यस भित्र गोप्य राख्नु पर्ने विषयहरुको गोपनियता राखि,व्यवसायिक हिसाबले कसैको पक्ष, विपक्षमा नलागि पारदर्शीपूर्ण तरिकाले सधै कम्पनीको हितमा कार्य गर्ने छु ।

धन्यवाद ।।।

मिति :

नाम :

दस्तखत :



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'' दोलखाको प्रसिद्ध पर्यटकिय  
एवं धार्मिक तिर्थस्थल  
कालिञ्चोक भगवतीको  
दर्शन गरि मनोकांक्षा पुरा गरौं ।''



## Kalinchowk Darshan

**Head Office:**

Tel: +977-15913710 (Office)  
Pashupati Vision Complex, Gausala  
Pingalasthan, Kathmandu, Nepal  
darshankalinchowk@gmail.com

**Sales Office (Site Office)**

Kuri, Kalinchowk, Dolakha  
darshankalinchowk@gmail.com  
Tel: 9748275994 (Office)