

## कालिञ्चोक दर्शन लिमिटेड

आ.व. २०७९/०८० को वार्षिक प्रतिवेदन

अनुसूची-१५

(नियम २६ को उपनियम (२) संग सम्बन्धित)

### १. संचालक समितिको प्रतिवेदन

कालिञ्चोक दर्शन लिमिटेडको आ.व. २०७९/०८० को नवौं वार्षिक साधारण सभामा संचालक समितिको तर्फबाट अध्यक्षज्यूको प्रतिवेदन :

आदरणिय शेयर धनि महानुभावहरु, संचालक समितिका पदाधिकारीहरु, अतिथिज्युहरु, पत्रकारहरु, कर्मचारीहरु तथा यस सभाहलमा उपस्थित सबै आमन्त्रीतहरुमा कालिञ्चोक दर्शन लिमिटेडको तर्फ बाट स्वागत एवं न्यानो अभिवादन व्यक्त गर्दछु ।

कंपनीको यस नवौं वार्षिक साधारणसभा सम्म आई पुग्दा कंपनीले विभिन्न चरणहरु पार गर्दै एउटा सफल व्यवसायको रुपमा कालिञ्चोक कुरी दोलखामा कालिञ्चोक भगवतीको मन्दिर सम्म आवत जावत गर्न करिब १ पिलोमिटर दुरीको केवलकार निर्माण गरि संचालनमा ल्याएको छ । पुंजीको प्रयाप्तताको आधारमा अन्य व्यवसायीक कार्यहरु पनि संचालन गर्ने लक्ष्य लिईएको छ ।

कंपनीले मिति २०७५ कार्तिक १७ गते बाट निर्माण सम्पन्न गरि केवलकार संचालनमा ल्याएकोमा संचालनको केहि समय पछि नै कोभिड जस्तो विश्वव्यापी महामारी फैलिएकोले र त्यस पछि राष्ट्रमा उत्पन्न आर्थिक मन्दी एवं चरम रुपमा तरलताको अभावको कारण कंपनीले निर्धारण गरे बमोजिमको उपलब्धी हांसिल गर्न सकिरहेको थिएन । तर वर्तमान अवस्थामा कंपनीले निरन्तर प्रगती हांसिल गर्न सफल भएको छ । नाफामा आएको बृद्धी र पुरानो घाटा कम भएकोले आगामी बर्ष देखि शेयर धनिहरुलाई लाभांश दिन सकिने विषयमा समेत जानकारी गराउन चाहन्छु ।

जोखिम नभएको कुनै व्यवसाय नै हुदैन । जोखिम बाट बचेर व्यवसाय गर्न सक्नु नै सफल व्यवसायी परिचय पनि हो । हामीले कंपनीलाई कम जोखिम, कम लागतमा अत्याधिक लाभ प्राप्त हुने गरि कार्य गर्दै आएका छौ । यस बर्ष हामीले सर्वसाधारणलाई समेत शेयर निश्कासन गरि कंपनीको चुक्ता पूजि ६० करोड बनाउन सफल भएका छौ । यो पूजिलाई यथोचित ढंगले परिचालन गरिएको छ । आगामी बर्ष बाट नियमित रुपमा मुनाफा प्राप्त हुने गरि कार्य संपन्न गर्ने प्रतिवद्धता समेत जाहेर गर्न चाहन्छु ।



## कालिञ्चोक दर्शन लिमिटेड

कम्पनी ऐन २०६३ को दफा १०९ उपदफा ४ अनुसारको अतिरिक्त विवरण

(२०७९/०८०)

(क) विगत वर्षको कारोबारको सिंहावलोकन

संचालक समितिको प्रतिवेदनमा तथा लेखा प्रतिवेदनमा संलग्न गरिएको ।

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

विगतमा आएको विश्वव्यापी कारोनाको प्रकोप र तेस पछि भएको मन्दीमा पनि कम्पनीले आफ्नो व्यवसायलाई निरन्तरता दिएको छ । कम्पनीको आम्दानीमा बृद्धि भएको छ । कम्पनीले दोलखाको कालिञ्चोक मन्दिरमा आवत जावत गर्न एक केवल कारको स्थापना गरेको छ भने कम्पनीले चुक्ता पुजिमा समेत बृद्धि गरि आम सर्वसाधारणमा शेयर निश्कासन गरेको छ । कम्पनीले आगामी दिनमा यस प्रकारका पर्यापर्यटन सम्बन्धी कार्यहरु लाई निरन्तरता दिने र उपयुक्त स्थानको छनौट गरि निर्माण गदै जाने लक्ष्य लिएको छ ।

(ग) कारोबारलाई असर पार्ने मुख्य कुराहरु

- भैगोलीक कारण : बाटो घाटो , वाडी पैदो , अधिक हिमपात आदिको कारण ।
- विदेशी मुद्रामा आउने परिवर्तन ।
- बन्द , हडताल तथा कुनै पनि प्रकारको महामारी रोग आदि ।

(घ) लेखापरिक्षण 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 कटिबद्ध रहेको छ ।

(ङ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अङ्कित मूल्य, त्यस्तो शेयर जफत हुनुभन्दा अगावै सोवापत कम्पनिले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्रि गरी कम्पनिले प्राप्त गरेको रकम तथा जफत भएको शेयरबापत रकम फिर्ता गरेको भए सोको विवरण

- नभएको ।

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

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



(छ) विगत आर्थिक वर्षमा कम्पनिको आधारभुत शेयरधनिहरूले कम्पनिलाई उपलब्ध गराएको जानकारी :

तेस्तो केहि छैन ।

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

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

(झ) विगत आर्थिक वर्षमा कम्पनिसँग 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

- कम्पनिले 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 १,१६,१३,०७३

(२) कार्यालय संचालन खर्च (हासकट्टी समेत) : रु ३,४६,३५,१९५

(ड) लेखापरिक्षण समितिका सदस्यहरूको नामावली, निजहरूले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुबिधा, सो समितिले गरेको काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सोको विवरण :

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

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

- नभएको ।



(ग) सञ्चालक, प्रबन्ध सञ्चालक, कार्याकारी प्रमुख तथा पदाधिकारीहरुलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुबिधाको रकम

- सञ्चालक समिति तथा सञ्चालक सदस्यहरुलाई बैडक भत्ता बापत कुल रु ५,६२,००० प्रदान गरिएको छ । मोबाइल तथा पत्रपत्रिका खर्च बापत कुनै रकम प्रदान गरिएको छैन ।
- कम्पनिका प्रबन्धक तह देखि माथिका अन्य पदाधिकारीहरुलाई निम्न बमोजिमको पारिश्रमिक, भत्ता तथा सुबिधा प्रदान गरिएको छ :

क्र.सं.	विवरण	प्रमुख कार्याकारी अधिकृत	उच्च व्यवस्थापन/प्रबन्धकहरु
१	तलब	: रु १६,२०,०००	
२	भत्ता	-	
३	सञ्चय कोष	: रु १,०५,३००	
४	दशै भत्ता	: रु ८७,७५०	
५	इन्धन		
६	अन्य	गाडि सुबिधा, चालक, मोबाइल खर्च, विमा, ऐन बमोजिम बोनस	

(त) शेयरधनिहरुले बुझिलिन बाँकी रहेको लाभांशको रकम

- २०७९ आषाढ मसान्तमा कुनै पनि नाफा वा लाभांश रकम वितरण गरिएको छैन।

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

- नभएको ।

(द) दफा १७५ बमोजिम सम्बद्ध कम्पनि बिच भएको कारोबारको विवरण

- नभएको ।

(ध) यस ऐन तथा प्रचलित कानूनबमोजिम सञ्चालक समितिको प्रतिबेदनमा खुलाउनुपर्ने अन्य कुनै कुरा

- नभएको ।

(न) अन्य आवश्यक कुराहरु :

- नभएको ।

अन्य विवरणहरु :



२. लेखापरीक्षकको प्रतिवेदन

३. लेखापरीक्षण भएको वित्तीय विवरण

वासलात, नाफा नोक्सान, नगद प्रवाह विवरण तथा सम्बन्धित अनुसूचीहरु


## INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS OF

**M/s Kalinchowk Darshan Limited**

### Opinion

We have audited the accompanying financial statements of **Kalinchowk Darshan Limited ("Company" or "KDL")**, which comprises statement of financial position as at Ashad 31, 2080 (July 16, 2023), statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and a summary of significant accounting policies and notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at Ashad 31, 2080, 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 Financial Statements section of our report. We are independent of the company 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.

### 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 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
<b>Information Technology (IT) and Management</b> 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	Our procedure included: a) We tested the design, operation and effectiveness of control over granting, removal and appropriateness of access rights on



A handwritten signature in black ink, appearing to read "Dipendra Chowk".

<p>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>the accounting and reporting system of KDL.</p> <p>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.</p> <p>c) We have tested a sample of outputs particularly interest income and expenses on loans and advances of the system through manual calculation</p> <p>We considered the change management, segregation of duties controls and outputs in relation to financial accounting and reporting systems to be acceptable.</p>
<p><b>Valuation of Investments in Subsidiary and Non-Consolidation of subsidiary</b></p> <p>KDL has not consolidated the Kalinchowk Investment co. pvt. Ltd (KICPL) in its financial statements in accordance with applicable NFRS. In the Company's statement of financial position, investment in KICPL is reported at cost.</p>	<p>Our procedure included:</p> <p>a) We assessed the criteria outlined in the accounting standards for determining whether a subsidiary should be consolidated.</p> <p>b) We evaluated the nature of the relationship between KDL and Subsidiary KICPL, considering ownership structure, control, and other relevant factors.</p> <p>c) We reviewed the contractual arrangements, governance documentation, and any other pertinent agreements between the entities.</p> <p>d) We scrutinized management's documentation and rationale supporting the decision to not consolidate Subsidiary KICPL.</p> <p>e) We performed substantive procedures on the financial information of Subsidiary KICPL to</p>



	<p>ascertain its materiality to the group financial statements.</p> <p>f) We assessed the disclosures in the financial statements.</p> <p>Based on the work performed and the evidence obtained, we consider the assumptions used by management to value investment and not to consolidate.</p>
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**Responsibilities of the Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation and fair presentation for the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Statements**

Our objectives are to obtain reasonable assurance about whether the 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 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 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.



*Signature*



- 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 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.

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.

#### **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. We have not come across any fraudulence in the accounts so far as it appeared from our examination of the books of account.

CA. Laxman Adhikari  
Proprietor  
A. L. Associates  
Chartered Accountants



Date: 27<sup>th</sup> Mangsir 2080  
Place: Bharatpur, Chitwan  
UDIN Number: 231214CA01467DKaJo

**Kalinchowk Darshan Limited**  
**Kathmandu, Nepal**  
**Statement of Financial Position**  
**As at 31 Ashad 2080 (16 July 2023)**

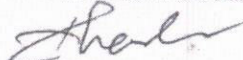
Particulars	Notes	NPR	
		2080.03.31 2023.07.16	2079.03.32 2022.07.16
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, plant & equipment (Net block)			
Intangible Assets	1	499,358,767	394,020,356
Right of Use Assets		795,189	1,319,889
Deferred tax assets (Net)	2	687,616	1,159,922
<b>Financial assets</b>	3		
Other non current assets		300,000	
Investment in Subsidiary	4	142,650,000	
Financial Assets Carried at Amortised Cost	5	2,087,125	
	6		
<b>CURRENT ASSETS</b>			
<b>Financial assets</b>			
Trade and other receivable	7	9,127,522	20,352,592
Cash & cash equivalents	8	8,195,722	3,908,437
Other financial assets	9	134,181,480	197,146,722
Other current assets	10	30,528,751	34,126,024
<b>TOTAL ASSETS</b>		<b>827,912,171</b>	<b>652,033,941</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	11	596,369,168	480,000,000
Reserve & surplus	12	(18,893,097)	(49,932,032)
<b>NON CURRENT LIABILITIES</b>			
Long Term Borrowings	13	136,411,250	172,784,208
Deferred tax liabilities (Net)	3	18,540,072	16,157,329
Lease Liabilities	14	107,827	310,040
<b>CURRENT LIABILITIES</b>			
<b>Financial liabilities</b>			
Trade and other payables	15	5,263,803	1,875,144
Current portion of non-current liabilities	16	89,510,000	30,000,000
Current portion of Lease Liabilities	14	603,147	839,252
Other current liabilities			
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>827,912,171</b>	<b>652,033,941</b>

Summary of significant accounting policies

25

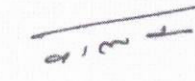
The accompanying notes are an integral part of these financial statements

For Kalinchowk Darshan Limited.


  
 Ramji Khadka  
 Chief Account Officer

  
 Ashok Shiwakoti  
 Chief Executive Officer

  
 Thansor Bashyal  
 Director

  
 Balkrishna Shiwakoti  
 Chairman

As per our report of even date attached  
 For A. L. Associates  
 Chartered Accountant

  
 Laxman Adhikari  
 Chartered Accountant  
 Firm No. 880 'A'  
 COP No. 989



Place: Kathmandu  
 Date: 26th Mansir 2080 (12th December 2023)

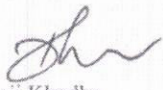


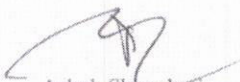
**Kalinchowk Darshan Limited**  
Kathmandu, Nepal  
Statement of Profit or Loss  
For the year ended 31 Ashadh, 2080

Particulars	Notes	NPR	
		2080.03.31 2023.07.16	2079.03.32 2022.07.16
<b>INCOME</b>			
Revenue	17	75,940,262	56,747,592
Cost of revenue	18	3,929,978	6,160,087
<b>Revenue from operations</b>		<b>72,010,283</b>	<b>50,587,505</b>
<b>Expenses</b>			
Employee benefit expenses	19	11,613,073	3,928,678
Depreciation	1	14,665,356	14,019,773
Other expenses	20	11,096,659	9,484,586
<b>Profit / (loss) from operations</b>		<b>34,635,195</b>	<b>23,154,468</b>
Other income	21	20,545,878	13,841,766
Finance Costs	22	21,759,395	19,295,440
<b>Profit/loss before tax</b>		<b>33,421,678</b>	<b>17,700,794</b>
Less: Tax			
Current tax	23	-	-
Deferred tax income/(expense)	24	(2,382,743)	(2,859,805)
<b>Net profit/(loss) for the year</b>		<b>31,038,935</b>	<b>14,840,990</b>
<b>Earning per share</b>			
Basic		5.20	3.09
Diluted		5.20	3.09

Summary of significant accounting policies 25  
The accompanying notes are an integral part of these financial statements

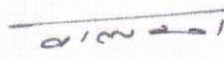
For Kalinchowk Darshan Limited.

  
Ramji Khadka  
Chief Account Officer

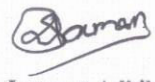
  
Ashok Shiwakoti  
Chief Executive Officer

Place: Kathmandu  
Date: 26th Mansir 2080 (12th December 2023)

  
Thanesor Bashyal  
Director

  
Balkrishna Shiwakoti  
Chairman

As per our report of even date attached  
For A. L. Associates  
Chartered Accountant

  
Laxman Adhikari  
Chartered Accountant  
Firm No. 880 'A'  
COP No. 989



Kalinchowk Darshan Limited  
Kathmandu, Nepal  
Statement of Cash Flow  
For the year ended 31 Ashadh, 2080 (16 July, 2023)

NPR

Particulars	2080.03.31 2023.07.16	2079.03.32 2022.07.16
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit for the year	31,038,935	14,840,990
Adjustments		
Depreciation on Property, Plant & Equipment	14,665,356	14,019,773
Finance Cost	21,759,395	19,295,440
Deferred tax liability	2,382,743	2,859,805
Payment for Lease Liability	(917,664)	-
<b>Working capital adjustments:</b>		
(Increase)/Decrease in other financial assets	62,965,242	(35,236)
(Increase)/Decrease in Trade receivable	11,225,070	(15,601,242)
Increase/(Decrease) in trade payables	3,388,659	336,348
Increase/(Decrease) in other non current assets	(300,000)	-
Increase/(Decrease) in Financial Assets Carried at Amortised Cost	(2,087,125)	-
Increase/(Decrease) in investment in subsidiary	(142,650,000)	300,000
(Increase)/Decrease in Current Assets	3,597,272.92	(176,023,974)
Increase/(Decrease) in other current liabilities	-	-
Increase/(Decrease) in Lease Liabilities	-	-
Increase/(Decrease) in current portion of non current liabilities	59,510,000.00	11,000,000.00
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>64,577,884</b>	<b>(129,008,096)</b>
<b>CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>		
(Increase)/Decrease of Property, Plant & Equipment	(118,605,826)	(5,622,680)
(Increase) /Decrease in Other non current assets	-	-
<b>Adjustment for:</b>		
Depreciation on Property, Plant & Equipment	-	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>(118,605,826)</b>	<b>(5,622,680)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in share capital	116,369,168	184,675,000
Increase/(Decrease) in share calls in advance	-	-
Borrowing (repaid)/ taken (net)	(36,372,958)	(30,000,000)
Interest Paid	(21,680,982)	(19,295,440)
Transaction cost incurred in respect of issuance of equity share	-	-
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>58,315,227</b>	<b>135,379,560</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>4,287,286</b>	<b>748,784</b>
<b>Cash and Cash Equivalents at Beginning of the Year</b>	<b>3,908,437</b>	<b>3,159,654</b>
<b>Cash and Cash Equivalents, end of period</b>	<b>8,195,722</b>	<b>3,908,437</b>

The accompanying notes are an integral part of these financial statements

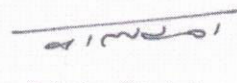
For Kalinchowk Darshan Limited.


  
Ranji Khadka  
Chief Account Officer

As per our report of even date attached  
For A. L. Associates  
Chartered Accountant

  
Ashok Shiwakoti  
Chief Executive Officer

  
Thanesor Basyal  
Director

  
Balkrishna Shiwakoti  
Chairman

  
Laxman Adhikari  
Chartered Accountant  
Firm No. 880 'A'  
COP No. 989

Place: Kathmandu  
Date: 26th Mansir 2080 (12th December 2023)



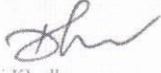
Kalinchowk Darshan Limited  
Kathmandu, Nepal

Statement of other comprehensive income for the year ended on 31 Ashadh, 2080 (16 July, 2023)

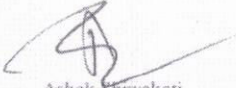
Particulars	Note	NPR	
		2080.03.31 2023.07.16	2079.03.32 2022.07.16
Profit/(loss) for the period		31,038,935	14,840,990
Other comprehensive income (OCI)			
Fair Value Gain/Loss on investment through other comprehensive income		-	-
Fair Value Gain/Loss on Actuarial Valuation		-	-
Other items that will not be reclassified to statement of profit or loss		-	-
Other comprehensive income (OCI) for the period, net of tax		-	-
Total comprehensive income for the period, net of tax		31,038,935	14,840,990


The accompanying notes are an integral part of these financial statements

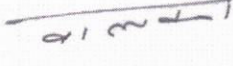
For Kalinchowk Darshan Limited.

  
Ramji Khadka  
Chief Account Officer




  
Ashok Shiwakoti  
Chief Executive Officer

  
Thanesor Bashyal  
Director

  
Balkrishna Shiwakoti  
Chairman

As per our report of even date attached  
For A. L. Associates  
Chartered Accountant

  
Laxman Adhikari  
Chartered Accountant  
Firm No. 880 'A'  
COP No. 989



Place: Kathmandu  
Date: 26th Mansir 2080 (12th December 2023)

**Kalinchowk Darshan Limited**  
Kathmandu, Nepal  
Statement of Changes in Equity for the year ended on 31 Ashadh, 2080 (16 July, 2023)

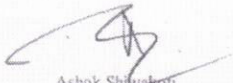
Particulars	Equity Share Capital	Calls in Advance	Reserve & surplus	Total
Balance as at 31 Ashad, 2078 (15 July, 2021)	295,000,000	-	(64,458,652)	230,541,348
Changes in accounting policies/restatement	-	-	-	-
Restated balance as at 31 Ashad, 2078 (15 July, 2021)	295,000,000	-	(64,458,652)	230,541,348
Profit/ (loss) for the year	-	-	14,840,990	14,840,990
Other Comprehensive income/ (Expenses) for the year	-	-	-	-
<b>Total comprehensive income</b>	-	-	14,840,990	14,840,990
Issue Share Capital	185,000,000	-	-	185,000,000
Share issue Expenses	-	-	(325,000)	(325,000)
Calls in Advance	-	-	-	-
Balance as at 32 Ashad, 2079 (16 July, 2022)	480,000,000	-	(49,942,662)	430,057,338
Changes in accounting policies/restatement	-	-	-	-
Right to Use Assets	-	-	10,630	10,630
Restated balance as at 32 Ashad, 2079 (16 July, 2022)	480,000,000	-	(49,932,032)	430,067,968
Profit/ (loss) for the year	-	-	31,038,935	31,038,935
Other Comprehensive income/ (Expenses) for the year	-	-	-	-
<b>Total comprehensive income</b>	-	-	31,038,935	31,038,935
Issue Share Capital	120,000,000	-	-	120,000,000
Share issue Expenses	3,630,832	-	-	3,630,832
Calls in Advance	-	-	-	-
Balance as at 31 Ashad, 2080 (16 July, 2023)	596,369,168	-	(18,893,097)	577,476,071

The accompanying notes are an integral part of these financial statements

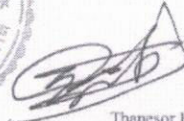
For Kalinchowk Darshan Limited.

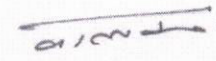
  
Ramji Khadka  
Chief Account Officer




  
Ashok Shiwakoti  
Chief Executive Officer

Place: Kathmandu  
Date: 26th Mansir 2080 (12th December 2023)

  
Thanesor Bashyal  
Director

  
Balkrishna Shiwakoti  
Chairman

As per our report of even date attached  
For A. L. Associates  
Chartered Accountant

  
Laxman Adhikari  
Chartered Accountant  
Firm No. 880 'A'  
COP No. 989



Schedule 1: Property, Plant and Equipment

S.N.	Particular	Rate	Gross Value			Acc. Depreciation	Net Value			
			Opening	Additions	Subs. (Adj)		Total Acc. Depr.	Balance As on 31.12.2080	Balance As on 31.12.2079	
1	Block A Buildings Construction Office Premises Land	SLM 5%	176,830,176.91	26,311,771.26	-	15,388,161.99	4,022,236.65	187,133,149.89	181,442,014.52	
			2,381,518.07	-	-	285,877.23	1,991,640.84	2,096,464.05	-	
			117,666,371.86	91,146,600.00	-	16,077,216.91	276,471,758.73	91,146,600.00	163,538,178.97	
			-	297,272,898.88	-	-	-	-	-	-
	<b>Sub Total</b>									
2	Block B Office Equipment Vacuum Cleaner Computer and Laptop Printer and Scanner Peripherals and Phones Office Equipment Air Conditioner ACD Telephone	25%	2,580,733.69	25,000.00	-	1,145.21	322,538.53	1,642,771.40	20,854.79	
			50,298.46	352,000.00	-	40,395.73	40,395.73	970,211.28	1,368,682.81	
			2,371,416.77	60,000.00	-	119,794.48	2,090,818.11	1,828,148.49	1,828,148.49	
			892,331.98	190,700.00	-	1,258,575.25	2,869,393.36	1,492,140.32	1,492,140.32	
			10,000.00	-	-	688,570.18	1,150,000.00	324,151.80	324,151.80	
			10,000.00	-	-	119,847.15	22,153.15	29,516.24	29,516.24	
			17,600.00	-	-	9,864.17	78,508.28	28,022.52	35,376.69	
			17,600.00	-	-	1,879.11	11,809.67	5,610.13	7,489.44	
			365,872.21	-	-	197,131.38	42,111.66	239,232.84	176,314.37	168,445.83
				<b>Sub Total</b>						
3	Block C Motor Vehicle Mahindra Pickup Mahindra Scorpio Mahindra Bolero Tractor Hydraulic Tractor and Mixer Honda Shine	20%	5,380,934.24	5,380,934.34	-	2,673,040.25	441,578.52	3,244,619.07	2,767,884.09	
			1,229,844.75	2,129,644.33	-	1,872,571.53	1,354,938.63	584,856.14	693,087.67	
			1,626,000.00	-	-	1,094,740.95	1,206,532.76	435,487.24	511,859.05	
			500,840.70	500,840.70	-	357,965.97	1,158,876.42	1,188,442.42	1,188,442.42	
			178,784.92	-	-	130,569.29	10,444.93	37,205.22	52,224.63	
			9,316,484.73	9,816,484.73	-	5,651,975.85	832,885.77	3,331,543.08	4,164,128.56	
4	Block D Plant and Machinery C/B/E C/E Cable Car Control System Cable car Control System Rooper Block Structural Structure Generator Neta Machine (Tapcon ES 105) Mixer Sieve Protection Device Inverter Auto level Machine PEAX System Water Tank AC Drive Air Compressor Cable Asses Generator Drum Taps B/S-H Cutting Machine VFD Machine	15%	11,508,611.37	31,508,611.37	-	2,648,162.40	789,965.28	3,638,127.68	28,750,448.98	
			160,704,223.75	140,704,223.75	-	13,148,429.56	3,517,645.69	124,038,192.49	127,555,798.19	
			4,392,809.15	4,392,809.15	-	412,679.87	530,690.10	3,860,129.28	3,860,129.28	
			62,806,487.58	62,806,487.58	-	5,802,414.93	1,370,162.19	7,372,577.12	55,433,910.56	
			4,215,109.00	4,215,109.00	-	2,151,502.00	398,571.00	2,461,073.00	1,754,036.00	
			612,909.00	612,909.00	-	358,846.00	34,108.00	396,954.00	215,846.00	
			4,815,419.40	4,815,419.40	-	2,415,640.00	366,057.60	2,775,997.60	2,400,379.40	
			322,979.80	322,979.80	-	111,016.00	31,793.00	180,161.80	211,954.80	
			119,140.00	119,140.00	-	4,262.70	4,262.70	334,847.30	334,847.30	
			148,230.26	148,230.26	-	26,234.28	26,234.28	128,995.88	128,995.88	
			28,000.00	28,000.00	-	15,883.00	180.00	17,200.00	10,299.00	
			18,284.67	18,284.67	-	10,357.66	1,344.00	11,591.66	6,993.07	
			39,520.00	39,520.00	-	23,974.00	2,377.00	26,351.00	13,469.00	
			18,400.00	18,400.00	-	69,394.00	10,317.00	79,711.00	58,400.00	
			26,000.00	26,000.00	-	12,435.30	89	12,524.30	38,524.30	
			33,519.30	33,519.30	-	16,746.00	1,314.00	18,060.00	18,060.00	
11,658.40	11,658.40	-	5,168.00	1,864.00	6,132.00	5,685.40				
355,826.16	355,826.16	-	67,185.00	23,996.24	92,281.24	293,544.92				
65,900.00	65,900.00	-	30,742.00	5,139.00	35,881.00	29,119.00				
732,212.39	732,212.39	-	310,212.39	66,299.00	376,511.39	376,511.39				
251,292,556.67	251,292,556.67	-	27,962,587.43	6,947,990.63	34,910,578.06	217,013,483.81				
	<b>Sub Total</b>									
5	Block E Software	20%	2,623,500.00	118,605,826.96	-	1,303,611.00	624,700.00	1,828,311.00	1,179,889.00	
			480,285,443.97	-	-	54,228,197.80	33,792,115.31	68,520,313.51	509,153,955.62	


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

**Note 2: Right of Use Assets**

Particulars	2080.03.31 2023.07.16	2079.03.32 2022.07.16
<b>Cost</b>		
At the beginning of the year	1,482,122	-
Additions	400,935	1,482,122
Disposals	-	-
<b>At the end of the year</b>	<b>1,883,057</b>	<b>1,482,122</b>
Useful Life	2 years	2 years
Rate of Depreciation	SLM	SLM
<b>Accumulated Amortization</b>		
At the beginning of the year	322,200	-
Additions	873,240	322,200
Disposals	-	-
<b>At the end of the year</b>	<b>1,195,441</b>	<b>322,200</b>
<b>Net Book Value at Year End</b>	<b>687,616</b>	<b>1,159,922</b>

**Note 3: Deferred Tax**

Particulars	2080.03.31 2023.07.16	2079.03.32 2022.07.16
Right to Use Assets(Deferred Tax Liabilities)	103,142	-
Right to Use Assets (Deferred Tax Assets)	-	-
Lease Liabilities(Deferred Tax Liabilities)	-	-
Lease Liabilities (Deferred Tax Assets)	(106,646)	-
Depreciation (Deferred Tax Liabilities)	18,543,576	16,157,329
Depreciation (Deferred Tax Assets)	-	-
<b>Total</b>	<b>18,540,072</b>	<b>16,157,329</b>

**Note 4: Other non current asset**

Particulars	2080.03.31 2023.07.16	2079.03.32 2022.07.16
Deposit for exim code	300,000	-
<b>Total</b>	<b>300,000</b>	<b>-</b>

**Note 5: Investment in Subsidiary**

Particulars	2080.03.31 2023.07.16	2079.03.32 2022.07.16
Investment in Unquoted Subsidiary Kalinchowk Investment Co. Pvt. Ltd ----- shares of Rs----- each	142,650,000	-
<b>Total</b>	<b>142,650,000</b>	<b>-</b>

**Note 6: Financial Assets Carried at Amortised Cost**

Particulars	2080.03.31 2023.07.16	2079.03.32 2022.07.16
Investment in corporate Bond (NSBI Debenture)	2,000,000	-
Interest Receivable On Debenture	87,125	-
<b>Total</b>	<b>2,087,125</b>	<b>-</b>

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**Note 7: Trade & Other Receivables**

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Other receivable (Grouping 1)	8,754,540	7,866,605
Sundry Debtors (Grouping 2)	12,500	349,470
Advanced to Suppliers (Grouping 3)	360,481	2,136,517
Advanced to Contractors (Grouping 4)	-	10,000,000
<b>Total</b>	<b>9,127,522</b>	<b>20,352,592</b>

**Note 8: Cash & Cash Equivalent**

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Bank Balance (Grouping 5)	6,763,383	3,529,006
Cash Balance	1,432,339	379,430
<b>Total</b>	<b>8,195,722</b>	<b>3,908,437</b>

**Note 9: Other Financial Assets**

**Financial Assets**

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Fixed Deposit	133,500,000	196,500,000
Prepaid expenses	655,680	620,922
LC Margin	9,000	9,000
Deposit for Nepal Telecom	16,800	16,800
<b>Total</b>	<b>134,181,480</b>	<b>197,146,722</b>

**Note 10: Non Financial Assets and Other Current Assets**

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
VAT Receivable	25,125,605	31,804,759
Advanced Tax Receivables	5,403,146	2,321,265
<b>Total</b>	<b>30,528,751</b>	<b>34,126,024</b>

**Note 11: EQUITY SHARE CAPITAL**

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
<b>Authorized</b>		
75,00,000 nos. of ordinary shares of NPR. 100 each	750,000,000	750,000,000
<b>Issued</b>		
60,00,000 nos. of ordinary shares of NPR. 100 each	600,000,000	600,000,000
<b>Subscribed and paid up</b>		
48,00,000 Equity Shares @ NRs. 100/- each	-	480,000,000
60,00,000 Equity Shares @ NRs. 100/- each	600,000,000	-
<b>Total</b>	<b>600,000,000</b>	<b>480,000,000</b>

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Note 12: Reserve & Surplus

Particulars		
Balance as at 1 Shrawan, 2077	(56,988,586)	
Profit for the year	(7,470,066)	
Other Comprehensive Income (net of tax)		
<b>Balance as at 31 Ashad, 2078</b>	<b>(64,458,652)</b>	
Profit for the year	14,840,990	
Other Comprehensive Income (net of tax)		
Right to Use Assets	10,630	
Share issue Expenses	(325,000)	
<b>Balance as at 32 Ashad, 2079</b>	<b>(49,932,032)</b>	
Profit for the year	31,038,935	
Other Comprehensive Income (net of tax)		
Share issue Expenses	-	
<b>Balance as at 31 Ashad, 2080</b>	<b>(18,893,097)</b>	

Note 13: BORROWINGS

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
<b>Long Term Borrowings</b>		
Term Loan	118,565,500	148,984,208
SBI Term Loan 2	17,845,750	23,800,000
<b>Total</b>	<b>136,411,250</b>	<b>172,784,208</b>

Note 14: LEASE LIABILITIES

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Opening Lease Liability	1,149,291	-
Addition	400,934.58	1,482,122
Add: Interest	78,412	3,279
Less: payment	917,664	336,110
<b>Total</b>	<b>710,974</b>	<b>1,149,291</b>

Note 14.1: Classification into Current and Non Current Lease Liability

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16

Liability to be Settled:

Within 12 Months	603,147	839,252
Over 12 Months	107,827	310,040
<b>Total</b>	<b>710,974</b>	<b>1,149,291</b>

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Note 15: TRADE PAYABLES

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Sundry Creditors (Grouping 6)	796,864	700,187
Audit fees payable	123,125	123,125
TDS payable (Grouping 7)	401,202	230,265
Salary payable	-	426,821
Rent payable	-	81,000
Vat payable Reverse Charge	123,045	123,045
CIT Payable	106,047	190,701
Staff Bonus Payable	3,713,520	-
<b>Total</b>	<b>5,263,803</b>	<b>1,875,144</b>

Note 16: Current Portion of Non-Current Liability

Particulars	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Loan Against FD	56,010,000	-
Term Loan	28,250,000	25,000,000
SBI Loan	5,250,000	5,000,000
<b>Total</b>	<b>89,510,000</b>	<b>30,000,000</b>

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

**Note 17: Revenue**

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Sale	75,940,262	56,747,592
<b>Total</b>	<b>75,940,262</b>	<b>56,747,592</b>

**Note 18: Cost of Revenue**

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Opening stock	-	-
Add: Local Purchase	-	-
Add: Import Purchase	-	-
Add: Import duty	-	-
Add: Declaration fee	-	-
Add: Direct Wages & Salary	423,000	3,596,003
Add: Ticket Printing Expenses	708,500	-
Add: Consumables	108,996	207,779
Add: Fuel (Direct)	761,374	590,033
Add: Electricity Expenses (Direct)	1,928,109	1,766,271
Less: Closing Stock	-	-
<b>Total</b>	<b>3,929,978</b>	<b>6,160,087</b>

**Note 19: Employee Benefit Expenses**

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Basic Salary	7,817,304	3,762,803
Allowance	-	-
Employee health Insurance	48,420	-
Employee Group Accidental Insurance	33,830	-
Staff Welfare Expenses	-	165,875
	<b>7,899,554</b>	<b>3,928,678</b>
Staff Bonus	3,713,520	-
<b>Total</b>	<b>11,613,073</b>	<b>3,928,678</b>



**Note 20: Other Expenses**

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Audit Fee Expenses	125,000	125,000
Advertisement Expenses	573,682	287,848
Business Promotion	171,617	331,880
Consultancy Charges	320,000	475,000
Electricity expense	56,170	65,959
Tour & Travel Expense	704,895	305,610
Office Kitchen expense	117,740	339,670
Fuel expenses	279,960	173,730
Insurance Expenses	1,154,267	1,046,962
Internet charges	339,850	313,595
Office Expenses	336,600	210,434
Office Rent Expenses	90,001	943,889
Fooding and Lodging Expenses	1,541,420	1,194,000
Newspaper & Periodicals	3,400	
Guest Expenses	130,888	
Internal Audit Fees	80,000	
Incentives- Target Sales	80,500	
Software Maintenance Expenses	-	180,000
Printing & Stationary	168,540	133,647
Repair & Maintenance Expenses Block A	14,070	92,152
Repair & Maintenance Expenses Block B	56,425	77,184
Repair & Maintenance Expenses Block C	389,114	375,556
Repair & Maintenance Expenses Block D	213,919	599,679
Site Visit Expenses	-	34,335
Telephone & Communication	41,000	57,225
Festival and Pooja Expenses	92,334	
Registration & Renewal Exp	161,325	347,700
Miscellaneous Expenses	156,259	92,055
Legal Consultancy Fees	131,000	
AMC Charges	24,000	
Documentation Charges	30,000	
AGM Expenses	441,876	261,962
Security expenses	833,250	522,133
Medical Expenses	8,140	22,126
Meeting Allowance	622,000	680,600
Meeting Expenses	2,733	
*Vat Expenses	1,152,652	122,769
*Tax Expenses	80,322	54,801
*Donation expenses	369,911	1,005
*Penalty expense	1,800	16,078
<b>Total</b>	<b>11,096,659</b>	<b>9,484,586</b>

**Note 21: Other Income**

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Miscellaneous income	-	449,740
Interest income	20,545,878	13,392,025
<b>Total</b>	<b>20,545,878</b>	<b>13,841,766</b>

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Note 22: Finance Cost

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Interest expenses on Lease Liability	78,412	-
Interest on loan (Term & OD Loan)	21,670,647	19,280,314
Bank Charges and Other Charges	10,335	15,126
	<u>21,759,395</u>	<u>19,295,440</u>

Note 23: Current Tax

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Current Tax	-	-
	<u>-</u>	<u>-</u>

Note 24: Deferred Income Tax

Particulars	For the year ended	For the year ended
	2080.03.31	2079.03.32
	2023.07.16	2022.07.16
Deferred Tax income	-	-
Deferred Tax Expenses	2,382,743	2,859,805
	<u>2,382,743</u>	<u>2,859,805</u>

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**Kalinchowk Darshan Limited**  
**Gaushala, Kathmandu**  
**Deferred tax calculation for the year 2079-80**

Particulars	Financial Base	Tax Base	Taxable/(Deductible) Difference	Deferred Tax liability/(asset)
Fixed Assets	500,153,956	376,530,115	123,623,841	18,543,576
Right of Use Asset	687,616	-	687,616	103,142
Lease Liability	(710,974)	-	(710,974)	(106,646)
		Total DTL		18,540,072
		Opening Adjustment		16,157,329
		Difference to be recognized		2,382,743
		Difference to be recognized SOCI		-
		Difference to be recognized SPL		2,382,743

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Kailashowk Durbhan Limited  
 Kathmandu, Nepal  
 Schedule of Fixed Assets as on 31 Ashadh 2080  
 Depreciation under section 19 of I. T. Act, 2058

Particulars	Rate	Opening Balance	Addition				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)	Deletion			
	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%	148,258,711	4,925,001	8,000,000	13,588,771	-	174,772,483	8,152,332	166,620,151
<b>Sub-Total</b>		<b>148,258,711</b>	<b>4,925,001</b>	<b>8,000,000</b>	<b>14,735,371</b>	<b>-</b>	<b>265,919,883</b>	<b>8,152,332</b>	<b>257,766,751</b>
<b>POOL "B"</b>									
Computer and office equipment	25%	2,681,830	183,250	52,200	78,500	-	2,995,780	731,512	2,264,268
<b>Sub-Total</b>		<b>2,681,830</b>	<b>183,250</b>	<b>52,200</b>	<b>78,500</b>	<b>-</b>	<b>2,995,780</b>	<b>731,512</b>	<b>2,264,268</b>
<b>POOL "C"</b>									
Vehicle	20%	3,731,593	-	-	-	-	3,731,593	746,319	2,985,275
<b>Sub-Total</b>		<b>3,731,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,731,593</b>	<b>746,319</b>	<b>2,985,275</b>
<b>POOL "D"</b>									
Plant and Machinery	15%	131,609,353	249,070	74,737	307,698	-	132,240,857	19,801,622	112,439,235
<b>Sub-Total</b>		<b>131,609,353</b>	<b>249,070</b>	<b>74,737</b>	<b>307,698</b>	<b>-</b>	<b>132,240,857</b>	<b>19,801,622</b>	<b>112,439,235</b>
<b>POOL "E"</b>									
Software	SLM	1,343,232	-	-	-	-	1,343,232	268,646	1,074,586
<b>Sub-Total</b>		<b>1,343,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,343,232</b>	<b>268,646</b>	<b>1,074,586</b>
<b>Grand- Total</b>		<b>287,624,719</b>	<b>5,357,321</b>	<b>8,126,937</b>	<b>105,121,568</b>	<b>-</b>	<b>406,236,545</b>	<b>29,700,430</b>	<b>376,536,115</b>

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#### ४. कानूनी कारबाही सम्बन्धी विवरण

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

तेस्तो केहि नभएको

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

तेस्तो 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 :

तेस्तो केहि नभएको ।

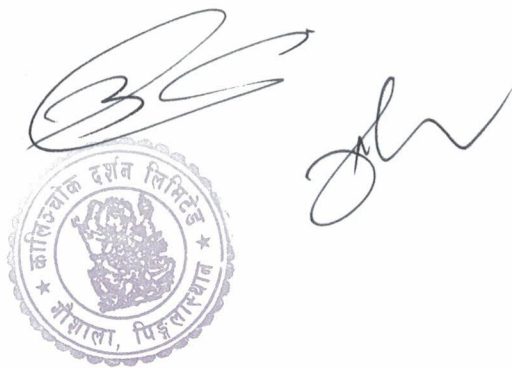
(ग) कुनै संस्थापक वा संचालक विरुद्ध आर्थिक अपराध गरेको सम्बन्धमा कुनै मुद्दा दायर भएको भए:

तेस्तो केहि नभएको ।

५. संगठित संस्थाको शेयर कारोबार तथा प्रगतिको विश्लेषण :

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

सन्तोस जनक 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 २०७९/०८० को तेस्रो र चौथो त्रैमासिक अवधिमा प्रति शेयर रु १००/का दरको शेयरको अधिकतम, न्यूनतम, अन्तिम मूल्य तथा कारोबार संख्या देहाय बमोजिम रहेको छ :

तेस्रो त्रैमासिक (२०७९ चैत ३० तदनुसार अप्रिल १३, २०२३ सम्म )	सेयर कारोबार- मूल्य (रु.)			कुल सेयरको कारोबार- दिन र संख्या		
	अधिकतम	न्यूनतम	अन्तिम	कारोबार	कारोबार	कुल कारोबार
	मूल्य	मूल्य	मूल्य	भएको कुल	संख्या	सेयर संख्या
	८०७।८०	१३४।४०	५०१।८०	२०	५९७	५९९२

चौथो त्रैमासिक (२०८० असार ३१ तदनुसार जुलाई १६, २०२३ सम्म )	सेयर कारोबार- मूल्य (रु.)			कुल सेयरको कारोबार- दिन र संख्या		
	अधिकतम	न्यूनतम	अन्तिम	कारोबार	कारोबार	कुल कारोबार
	मूल्य	मूल्य	मूल्य	भएको कुल	संख्या	सेयर संख्या
	११०२	१३४।४०	९३४	७८	३७,३२०	११,२१,९५१

#### ६. समस्या तथा चुनौती

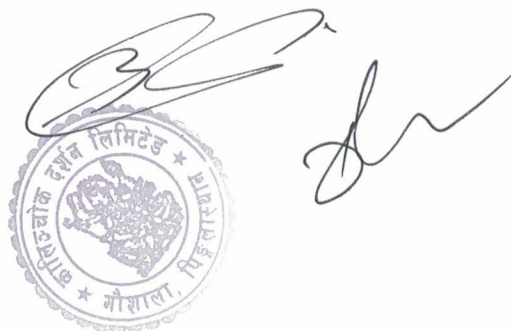
संगठित संस्थाले बहन गर्नुपरेको समस्या तथा चुनौति स्पष्ट रुपमा उल्लेख गर्नुपर्ने र उक्त समस्या तथा चुनौतीलाई संगठित संस्थाको आन्तरिक र बाह्य भनी बर्गिकरण गरी त्यस्तो समस्या तथा चुनौती समाधान गर्न व्यवस्थापनले अवलम्बन गरेको रणनीति सम्बन्धी विवरण ।

हाल त्यस्तो कठिन चुनौती नरहेको । भविष्यमा हुनसक्ने महामारी रोग तथा अकस्मात कुनै प्राकृतिक कारण जस्तै भुकम्प , हिँउ पहिरो , आधीवेहरी , चट्टयाङ्ग जस्ता प्रकोपले केवलकार सिस्टममा पर्न सक्ने असर तथा क्षति नै संभावीत चुनौतीहरु हुन ।

#### ७. संस्थागत सुशासन

संस्थागत सुशासन अभिवृद्धिका लागि व्यवस्थापनद्वारा चालिएका कदम सम्बन्धी विवरण ।

- कम्पनीको नियमावली २७ को २ अनुसार यस कम्पनीमा १ महिला सहित जम्मा ७ जनाको संचालक समिति हुने , जस्मा संस्थापक समुह बाट ५ जना , सर्वसाधारण शेयर धनिहरुको समुह बाट १ जना र स्वतन्त्र विज्ञ बाट १ जना संचालक निर्वाचित हुने गरि संचालक समितिको निर्माण गरि नियमानुसार बैठक बस्ने र निर्णयहरु गरिने पद्धतिको विकाश गरिएको छ



- सम्बन्धीत क्षेत्रका विज्ञ कर्मचारीहरुको व्यवस्थापन , आन्तरिक लेखा परिक्षणको 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 । कम्पुटर प्रणाली द्वारा सफ्टवेयरको विकाश गरि दैनिक लेखा प्रणालीलाई चुस्त दुरुस्त ढंगले राख्ने व्यवस्था मिलाईएको छ । आगामी दिनसंस्थागत सुशासन अभिवृद्धिका लागि थप कार्यहरु गर्दै लगिने छ ।
- बाह्य लेखा परिक्षण गर्ने तथा नियमक निकामा बुझाउनु पर्ने नियमित रिपोर्टहरु समय सिमाभित्र पठाउने र बाषिक रुपमा नियमित साधारण सभा सम्पन्न गर्ने र सबै भए गरेका कारोवारहरुको बिषयमा छलफल गरि पारित गराउने व्यवस्था गरिएको छ ।

