



Fonepay Payment Service Limited

Lalitpur - 03, Lalitpur

Statement of Financial Position

Published as per Nepal Rastra Bank, Unified PSD Directive 11/080 (Clause 7)

	<u>Un-Audited</u>	<u>Audited</u>	<u>Un-Audited</u>
	Poush end 2082	Ashad end 2082	Poush end 2081
	NPR	NPR	NPR
Assets			
Non-Current Assets			
Property, Plant and Equipment	561,251,876.37	559,777,842.27	115,377,133.27
Right of Use Asset	60,565,970.87	65,132,502.45	69,699,034.03
Assets Under Development	38,039,749.20	22,902,885.00	100,027,221.14
Intangible Assets	105,030,901.67	119,106,439.41	41,974,946.87
Deferred Tax Asset	51,978,185.68	38,894,724.24	20,492,374.37
Other Assets	2,445,002.21	3,809,200.00	3,809,200.00
Financial Assets			
Investment in Subsidiaries and Associates			
Long Term Investments	100,000,000.00		
Total Non-Current Assets (A)	919,311,686.00	809,623,593.37	351,379,909.68
Current Assets			
Inventory	7,362,502.70	5,376,928.73	6,016,824.23
Other Assets	127,741,005.97	188,587,426.43	
Financial Asset			
Trade and Other Receivables	34,748,163.78	22,801,394.52	250,525,355.06
Cash and Cash Equivalents	543,449,278.91	336,974,190.64	529,290,258.26
Total Current Assets (B)	713,300,951.36	553,739,940.32	785,832,437.55
Total Assets (A+B)	1,632,612,637.36	1,363,363,533.69	1,137,212,347.23
Equity, Reserves and Liabilities			
Share Capital	515,000,000.00	515,000,000.00	505,000,000.00
Share Premium	3,536,000.00	3,536,000.00	223,088,100.77
Reserves & Surplus	602,559,630.07	399,042,128.01	
Total Equity Attributable to Shareholders	1,121,095,630.07	917,578,128.01	728,088,100.77
Non-Current Liability			
Deferred Tax Liabilities			
Lease and Other Liabilities	70,583,053.96	78,089,140.07	81,621,958.86
Financial Liabilities			
Non Current Financial Liabilities			
Long Term Borrowings			
Total Non-Current Liability (D)	70,583,053.96	78,089,140.07	81,621,958.86
Current Liability			
Creditors & Trade Payables	59,255,657.76	41,660,534.17	135,007,791.62
Taxes and Other payables	92,383,159.58	73,268,932.67	
Lease and Other Liabilities	10,876,422.31	6,260,160.79	2,679,124.06
Provisions	278,418,713.68	246,506,637.98	189,815,371.92
Financial Liabilities			
Current Financial Liabilities			
Total Current Liability (C)	440,933,953.33	367,696,265.61	327,502,287.60
Total Liability (C+D)	511,517,007.29	445,785,405.68	409,124,246.46
Total Equity and Liabilities	1,632,612,637.36	1,363,363,533.69	1,137,212,347.23
Book Value per share	217.69	178.17	144.18

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



Fonepay Payment Service Limited

Lalitpur - 03, Lalitpur

Statement of Profit or Loss

For the period ended Poush 30, 2082

Published as per Nepal Rastra Bank, Unified PSD Directive 11/080 (Clause 7)

	Un-Audited	Audited	Un-Audited
	FY 2082/83	FY 2081/82	FY 2081/82
	<i>NPR (6 Mnth)**</i>	<i>NPR (12 Mnth)**</i>	<i>NPR (6 Mnth)**</i>
Income			
Revenue from Operations	609,989,774.14	973,174,344.12	444,611,252.39
Direct Expenses	(30,449,832.86)	(48,519,615.96)	(42,713,203.74)
Gross Profit	579,539,941.28	924,654,728.16	401,898,048.65
Other income	1,233,079.42	560,477.88	47,500.00
Operating expenditure	(214,064,963.10)	(384,795,905.58)	(176,142,603.82)
Administrative Expenses	(43,549,261.91)	(81,289,279.36)	(50,891,804.43)
Employee Benefit Expenses	(95,487,146.34)	(181,899,201.60)	(89,132,747.55)
Marketing and Branding Expenses	(75,028,554.85)	(121,607,424.62)	(36,118,051.84)
Profit from Operation	366,708,057.60	540,279,803.63	225,802,944.83
Finance Income	2,714,736.10	13,609,559.72	7,078,278.78
Finance Cost	(5,375,542.63)	(8,566,200.49)	(4,187,740.75)
Depreciation Expenses	(18,098,117.92)	(30,905,260.33)	(16,121,428.60)
Amortization Expenses	(18,642,069.32)	(23,529,395.38)	(10,171,616.33)
Impairment Gain/(Loss)	-	(284,348.86)	
Profit (Loss) Before Tax	269,496,550.65	420,435,944.88	198,498,348.18
Current Tax	(76,037,510.03)	(118,611,741.62)	(54,298,198.79)
Deferred Tax	13,083,461.44	13,233,330.91	(5,150,924.84)
Profit/ (Loss) for the year	206,542,502.06	315,057,534.17	139,049,224.55
Other Comprehensive Income			
Other Comprehensive Income for the year (B)	-	-	54,282.38
Total Comprehensive Income (A+B)	206,542,502.06	315,057,534.17	139,103,506.93
Basic Earning per share	40.11	61.18	27.55
Annualised EPS	80.21	61.18	55.09