



नेपाल राष्ट्र बैङ्कबाट "भुक्तानी प्रणाली संचालक"
को रूपमा कार्य गर्दै अनुमतिपत्रप्राप्त संस्था

Fonepay Payment Service Limited
Pulchowk, Lalitpur - 03, Lalitpur
Unaudited Statement of Financial Position
As on Poush 30, 2078 (Jan 14, 2022)

Published as per Nepal Rastra Bank, Unified PSD Directive 11/078 (Clause 7)

(Amount in NPR)

Particulars	Un Audited	Audited
	FY 2078.79 (Poush 30,2078)	FY 2077.78 (Asar 31,2078)
ASSETS		
Non-Current Assets		
Tangible Non Current Assets	30,080,845.17	26,760,419.53
Intangible Non Current Assets	8,956,027.40	10,002,410.96
Assets Under Development	19,692,064.48	10,992,064.48
Deferred Tax Assets	5,577,704.92	5,577,704.92
Total Non Current Assets (A)	64,306,641.97	53,332,599.89
Current Assets		
Trade And Other Receivable	71,615,000.14	6,389,255.67
Other Current Assets	1,000,000.00	1,520,000.00
Cash And Cash Equivalents	386,576,874.08	56,704,971.70
Total Current Assets (B)	459,191,874.22	64,614,227.37
Total Assets (A+B)	523,498,516.19	117,946,827.26
EQUITY AND LIABILITIES		
EQUITY		
Share capital	100,000,000.00	100,000,000.00
Reserve and surplus	(64,921,606.36)	(16,828,445.66)
Total Equity (A)	35,078,393.64	83,171,554.34
LIABILITIES		
Non Current Liabilities		
Loans and Borrowing	-	-
Total Non Current Liabilities (B)	-	-
Current Liabilities		
Trade and other payables	440,277,110.94	18,820,562.00
Provisions & Contingencies		
Provisions	48,143,011.61	15,954,710.92
Total Current Liabilities (C)	488,420,122.55	34,775,272.92
Total Liabilities (D=B+C)	488,420,122.55	34,775,272.92
Total Equity and Liabilities (A+D)	523,498,516.19	117,946,827.26



Fonepay Payment Service Limited
Pulchowk, Lalitpur - 03, Lalitpur
Unaudited Statement of Profit or Loss
For the period ended Poush 30, 2078 (Jan 14, 2022)

Published as per Nepal Rastra Bank, Unified PSD Directive 11/078 (Clause 7)

Particulars	(Amount in NPR)	
	Un Audited FY 2078.79 (Poush 30,2078)	Audited FY 2077.78 (Asar 31,2078)
Revenue from Operations	157,312,862.00	262,847,694.18
Direct Expenses	65,563,824.45	116,193,911.73
Gross Profit	91,749,037.55	146,653,782.45
Other Income	3,191,620.09	14,658.96
Employee Benefit Expenses	29,752,421.68	20,301,153.24
Other Administrative & Business Expenses	76,040,217.37	113,445,365.15
Profit from Operation	(10,851,981.41)	12,921,923.02
Depreciation/Amortization	5,052,878.60	1,609,410.98
Finance Expense	-	
Profit/Loss Before Tax	(15,904,860.01)	11,312,512.04
Tax Expense		
Current Year Expenses		-
Deferred Tax Expenses/(Income)		(3,948,855.91)
Profit/Loss After Tax	(15,904,860.01)	15,261,367.95
Provision for Expenses	32,188,300.69	15,954,710.92
Net Profit for the Year	(48,093,160.70)	(693,342.97)

Unaudited Statement of Comprehensive Income
For the period ended Poush 30, 2078 (Jan 14, 2022)

Particulars	Audited	
	FY 2078.79 (Poush 30,2078)	FY 2077.78 (Asar 31,2078)
Net Profit for the year as per Profit or Loss Statement	(48,093,160.70)	(693,342.97)
Other Comprehensive Income		
Revaluation Gain/Loss	-	-
Exchange Gain/Loss arising on translation of Foreign Currency	-	-
Tax relating to components of Other Comprehensive Income	-	-
Total Other Comprehensive Income (OCI)	-	-
Total Comprehensive Income (TCI)	(48,093,160.70)	(693,342.97)