



Fonepay Payment Service Limited

Lalitpur - 03, Lalitpur

Statement of Financial Position

As on Poush 29, 2080

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

	Un-Audited	Audited	Un-Audited
	Poush end 2080	Ashad end 2080	Poush end 2079
	NPR	NPR	NPR
Assets			
Non-Current Assets			
Property, Plant and Equipment	107,429,950.65	103,210,766.17	31,058,126.40
Intangible Assets	8,364,169.91	9,856,445.06	9,877,183.36
Assets Under Development (Work-In-Progress)	98,822,759.26	87,736,788.79	44,777,299.25
Right of Use Asset	68,742,007.12	72,726,355.30	-
Deferred Tax Asset	23,973,232.69	19,640,374.41	28,061,098.19
Financial Assets			
Investment in Subsidiaries and Associates			
Other Financial Assets	3,890,200.00	3,890,200.00	3,890,200.00
Total Non-Current Assets (A)	311,222,319.63	297,060,929.73	117,663,907.20
Current Assets			
Inventory	10,556,621.93	13,850,723.77	12,070,542.53
Financial Asset			
Trade and Other Receivables	173,325,579.72	22,704,261.18	168,697,574.64
Cash and Cash Equivalents	241,187,133.01	289,231,164.58	157,642,357.23
Advance and Prepays	4,221,761.93	4,039,551.52	4,569,656.33
Other Financial Assets			
Total Current Assets (B)	429,291,096.59	329,825,701.05	342,980,130.73
Total Assets (A+B)	740,513,416.22	626,886,630.78	460,644,037.93
Reserves and Liabilities			
Equity			
Share Capital	505,000,000.00	505,000,000.00	505,000,000.00
Reserves & Surplus	22,706,172.26	(48,152,441.65)	(142,508,484.78)
Total Equity Attributable to Shareholders	527,706,172.26	456,847,558.35	362,491,515.22
Non-Current Liability			
Deferred Tax Liabilities	-	-	-
Lease Liabilities	72,609,524.70	72,609,524.70	-
Financial Liabilities			
Other Non Current Financial Liabilities			
Long Term Borrowings	-	-	-
Total Non-Current Liability (D)	72,609,524.70	72,609,524.70	-
Current Liability			
Trade and Other payables	15,064,733.54	39,418,451.21	5,944,308.35
Provisions	122,557,015.12	53,012,721.87	92,208,214.36
Lease Liabilities	2,575,970.60	4,998,374.65	-
Financial Liabilities			
Accured Payroll and Related Benefits			
Other Current Liabilities			
Total Current Liability (C)	140,197,719.26	97,429,547.73	98,152,522.71
Total Liability (C+D)	212,807,243.96	170,039,072.43	98,152,522.71
Net Equity and Liabilities (A+B-C-D)	740,513,416.22	626,886,630.78	460,644,037.93
<i>Book Value per share</i>	<i>104.50</i>	<i>90.46</i>	<i>71.78</i>



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Statement of Profit & Loss

for the period ended Poush 29, 2080

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

	Un-Audited	Audited	Un-Audited
	FY 2080/81	FY 2079/80	FY 2079/80
	<i>NPR (6 Mnth)</i>	<i>NPR (12 Mnth)</i>	<i>NPR (6 Mnth)**</i>
Income			
Revenue from Operations	329,820,182.99	444,407,257.41	181,573,263.84
Direct Expenses	(35,194,069.01)	(47,878,144.33)	(19,160,132.48)
Gross Profit	294,626,113.98	396,529,113.08	162,413,131.36
Other income	40,000.00	1,346,258.94	221,238.94
Operating expenditure	(164,796,079.48)	(332,866,358.37)	(203,304,881.69)
Administrative Expenses	(50,434,241.72)	(56,100,637.36)	(30,517,623.96)
Employee Benefit Expenses	(76,618,192.84)	(107,281,068.94)	(60,033,993.77)
Marketing and Branding Expenses	(37,743,644.92)	(169,484,652.07)	(112,753,263.96)
Profit from Operation	129,870,034.50	65,009,013.65	(40,670,511.39)
Finance Income	7,952,166.04	17,271,417.60	8,490,113.23
Finance Cost (Lease) Expenses	(3,820,200.19)	(7,261,798.73)	-
Depreciation Expenses	(17,937,479.16)	(16,597,784.45)	(5,519,257.00)
Amortization Expenses	(5,476,623.33)	(9,913,026.02)	(1,416,736.00)
Other Expenses	(8,677,614.09)	(20,388,159.14)	(35,467,297.34)
Profit (Loss) Before Tax	101,910,283.77	28,119,662.91	(74,583,688.50)
Tax Expense			
Current Tax	(35,218,404.36)		
Deferred Tax	4,323,654.43	(8,439,334.87)	(4,206,948.34)
Profit/ (Loss) for the year	71,015,533.84	19,680,328.04	(78,790,636.84)
Other Comprehensive Income			
Exchange gains/(losses) on translation of foreign operations	30,679.50	62,037.00	(11,378.50)
Deferred Tax : related to items that may be reclassified	9,203.85	18,611.10	(3,413.55)
Other Comprehensive Income for the year (B)	39,883.35	80,648.10	(14,792.05)
Total Comprehensive Income (A+B)	71,055,417.19	19,760,976.14	(78,805,428.89)

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