

Prabhu Technoloy Pvt.Ltd.
Naxal-01, Kathmandu
Balance Sheet as at Poush End 2080

Particulars	Schedule No.	Current Year Rs.	Previous Year Rs.
<u>Capital & Liabilities</u>			
<u>Capital & Reserve Fund</u>			
Share Capital	1	100,000,000.00	100,000,000.00
<u>Reserve Fund & Retained Profit</u>			
Profit & Loss Account	2	(328,227,004.83)	(315,869,087.89)
<u>Medium & Long Term Loan</u>			
Long Term and Mid Term liabilities	5	3,232,471.40	3,484,660.70
Lease Liabilities		7,885,632.01	7,885,632.01
<u>Current Liabilities</u>			
Short Term Borrowing		14,262,249.29	14,327,823.15
Other Financial Liabilities	4	448,434,049.49	464,237,684.26
Other Liabilities	3	24,551,310.00	26,884,471.39
Grand Total :-		270,138,707.36	300,951,183.62
<u>Assets</u>			
<u>Non Current Assets</u>			
PPE		45,233,464.00	45,045,648.00
Intengable Assets		47,673,511.00	47,642,511.00
Right to use (ROU) Assets		7,530,459.00	7,530,459.00
Deferred Tax Assets	6	44,833,851.00	44,833,851.28
<u>Current Assets</u>			
Other Financial Assets	7	83,205,236.25	108,956,057.27
Other Current Assets	8	24,462,428.83	24,713,653.48
Inventories	9	1,279,083.00	1,279,083.00
Cash and Cash Equivalent	10	15,251,917.61	16,107,964.91
Current Tax Assets	11	668,756.67	4,841,955.31
Grand Total :-		270,138,707.36	300,951,183.25

Place: kathmandu, Naxal
For & On behalf of the board


Keshav Raj Acharya
Chairman


Bikky Shahi
Acting CEO


Sudikshya Adhikari
Internal Auditor


Asmita Ghimire
Account officer



Prabhu Technoloy Pvt.Ltd.

Naxal-01, Kathmandu

Profit & Loss Statement for the Year Ended Ashadh End 2080

Particulars	Schedule	Current Year	Previous Year
	No.	Rs.	Rs.
Direct Income	12	289,583,644.14	672,584,975.87
Direct Expense	13	279,615,873.21	667,902,491.92
Gross Profit		9,967,770.93	4,682,483.95
Interest Income	14	5,164.07	96,711.81
Other Income	15	797,618.49	5,818,345.07
Employee Benefit Expenses	16	(6,689,202.00)	(23,006,750.72)
Administrative and other operating Expenses	18	(15,431,265.29)	(12,228,004.85)
Depreciation and Amortization Cost			(29,868,165.00)
Profit /(Loss) from Operation		(11,349,913.80)	(54,505,379.74)
Finance Cost	17	(1,008,003.03)	(2,492,511.02)
Profit / (Loss) Before Income Tax		(12,357,916.83)	(56,997,890.76)
Income Tax Expenses			(931,455.00)
Profit / (Loss)After Income Tax		(12,357,916.83)	(57,929,345.76)

Place: kathmandu,Naxal

For & On behalf of the board


Keshav Raj Acharya
Chairman


Bikky Shahi
Acting CEO


Sudikshya Adhikari
Internal Auditor


Asmita Ghimire
Account officer



Prabhu Technoloy Pvt.Ltd.
Naxal-01, Kathmandu
Schedules as at Poush End 2080

	<u>Current Period</u> Rs.	<u>Previous Period</u> Rs.
Schedule - 1: Share Capital		
A) <u>Authorised Capital</u> (1,000,000 Shares of Rs.100.00 each)	100,000,000.00	100,000,000.00
B) <u>Issued & Subscribed Capital</u> (1,000,000 Shares of Rs.100.00 each)	100,000,000.00	100,000,000.00
C) <u>Called up & Paid up Capital</u> (1,000,000 Shares of Rs.100.00 each)	100,000,000.00	100,000,000.00
	100,000,000.00	2,500,000.00
Schedule - 2 : Reserve Fund & Retained Profit		
Retained Earnings	(328,227,004.83)	(315,869,087.89)
	(328,227,004.83)	(315,869,087.89)
Schedule - 3 : Other Liabilities		
Current:		
Audit Fee Payable		220,750.00
Salary Payable	1,165,137.42	1,960,332.91
Provident Fund Payable	188,840.00	188,840.00
CIT Payable	352,945.78	1,149,731.45
Rent Payable-Kiosk	2,355,213.46	2,152,950.88
Rent Payable	1,652,181.19	1,748,193.19
TDS Payable	242,083.48	339,454.05
Interest Payable	22,147.29	22,147.29
Wages payable		5,643.00
Provision For Card Holder	45,490.00	45,490.00
Other Payable	18,527,271.38	19,050,938.62
	24,551,310.00	26,884,471.39
Schedule - 4 : Other Financial Liabilities		
Current:		
Advance from Debtors	12,768,567.86	14,053,737.33
Bills Payable-Bills Payable Misc. Party	2,986,133.70	2,931,884.11
Bills Payable-others	492,737.65	544,969.71
Late Deduction	3,020.00	3,020.00
Trade Payable-Merchant Portal Payable	199,691,377.40	178,760,414.38
Trade Payable-Others	4,291,256.60	7,458,331.34
Trade Payable-Partners	-	52,875.36
Trade Payable-Corporate Client	211,877,985.70	245,785,158.43
Trade Payable-QR Merchant	227,020.46	698,884.71
Trade Payable-Utilities	2,415,428.55	3,868,982.94
Trade Payable-Wallet Payable	13,680,521.57	10,079,425.95
	448,434,049.49	464,237,684.26
Schedule - 5 : Long Term and Short term Borrowing		
Long Term Borrowing:		
Hire Purchase Loan	3,232,471.40	3,484,660.70
Sub Total	3,232,471.40	3,484,660.70
Short Term Borrowing		
Short Term Loan	14,262,249.29	14,327,823.15
Sub Total	14,262,249.29	14,327,823.15
	17,494,720.69	17,812,483.85

(Handwritten signature)

(Handwritten initials)

(Handwritten signature)

PRABHU TECHNOLOGY
(Handwritten signature)

	Current Period	Previous Period
	Rs.	Rs.
Schedule - 6 : Deferred Tax Asset		
Deferred Tax Asset	44,833,851.28	44,833,851.28
Total	44,833,851.28	44,833,851.28

Schedule - 7 : Other Financial Assets	Rs.	Rs.
Current:		
Loan and advance	9,037,748.71	2,449,577.56
Trade Receivable		
Dealer	100,690.42	65,676,801.67
API Clients	31,005.69	5,471,882.67
Corporate Clients	9,752,269.35	3,622,774.30
Portal merchant	12,995,681.84	19,535,349.63
Wallet Receivable	380,585.00	1,923,197.86
Remittance	2309519.53	1,400,035.50
PSO	229837.96	203,686.81
Utilities	46,038,664.70	334,319.04
Other	2,329,233.05	8,338,432.23
Total	83,205,236.25	108,956,057.27

Schedule - 8 : Other Current Assets	Rs.	Rs.
Prepaid Expenses	151051.39	151,051.38
VAT Receivable	10854175.48	11,871,123.89
Deposit	1525000	1,515,000.00
Staff Advance	2598963.89	1,344,883.10
Advance to Creditors	8,506,520.57	9,150,937.11
Other Advances	826,717.50	680,658.00
Total	24,462,428.83	24,713,653.48

Schedule - 9 : Inventory	Rs.	Rs.
Inventory(Mgmt Certified)	1,279,083.00	1,279,083.00
Total	1,279,083.00	1,279,083.00

Deen aalya

Dr

Dr

Asmita



Prabhu Technoloy Pvt.Ltd.
Naxal-01, Kathmandu
Schedules as at Poush End 2080

Schedule - 10 : Cash and Cash Equivalent	Rs.	Rs.
Cash	68400	4,146,380.00
Bank	15183517.61	11,961,584.91
Total	15,251,917.61	16,107,964.91

Schedule - 11 : Current Tax Assets	Rs.	Rs.
TDS Receivable	668756.67	4,557,251.83
Advance Tax		284703.48
Total	668,756.67	4,841,955.31

Schedule - 12 :Direct Income		
Particulars	Current Year	Previous Year
	Rs.	Rs.
Sales	283,765,752.45	663,226,958.17
Utilities Comission	4,917,746.17	6,616,520.46
SMS Tnx(E-Prabhu)	234,923.45	433,775.22
Service Charge Income	23,903.66	600,986.25
Airticket Income	531,037.71	1,029,111.77
Event Income	110,280.70	677,624.00
Total	289,583,644.14	672,584,975.87

Schedule - 13 :Direct Expense		
Particulars	Current Year	Previous Year
	Rs.	Rs.
Purchase	277,597,570.54	653,910,175.87
Cash Back Expenses	156,761.61	882,241.39
Commision Expenses	388,600.70	2,181,054.45
System Service Charge	74,541.60	150,000.00
Prabhu Pay Commission	1,323,398.76	5,856,554.72
Kiosk Rent Expenses		4,219,132.69
Refund to customer	75,000.00	-
Event Expenses		703,332.80
Total	279,615,873.21	667,902,491.92

Prabhu

Prabhu

Asmita



Prabhu Technoloy Pvt.Ltd.
Naxal-01, Kathmandu
Schedules as at Poush End 2080

Schedule - 14 :Interest Income		
Particulars	<u>Current Year</u>	<u>Previous Year</u>
	Rs.	Rs.
Interest Income	5,164.07	96,711.81
Total	5,164.07	96,711.81

Schedule - 15 :Other Income		
Particulars	<u>Current Year</u>	<u>Previous Year</u>
	Rs.	Rs.
Fund Add Income	399,806.14	402,576.45
Remit Income	371,911.85	1,706,514.00
Gain on Disposal Of ROU		479,285.79
Other Income	13,002.00	2,248,685.59
Misc. Income	12,898.50	981,283.24
Total	797,618.49	5,818,345.07

Schedule - 16 :Employee Benefit Expenses		
Particulars	<u>Current Year</u>	<u>Previous Year</u>
	Rs.	Rs.
Staff Salary and allowances	5,415,050.00	20,614,149.51
Transportation Allowances	366,300.00	0.00
Leave Expenses	0.00	727,427.33
Dashain Allowences	864,100.00	1,452,214.10
Staff Refreshment	38,109.00	37,622.00
Wages	5,643.00	173,477.77
Refreshment Expenses	0	1,860.01
Total	6,689,202.00	23,006,750.72

Schedule - 17 :Finance Cost		
Particulars	<u>Current Year</u>	<u>Previous Year</u>
	Rs.	Rs.
Interest Expenses	997,962.03	1,214,663.74
Bank Charge and commission	10,041.00	405,289.07
Interest expenses on lease liabilities		872,558.21
Total	1,008,003.03	2,492,511.02

Prabhu

Prabhu

A. Smita



Schedule - 18 :Administrative Expenses

	<u>Current Year</u>	<u>Previous Year</u>
	Rs.	Rs.
Advertisement Expenses	244,245.57	1,986,038.27
AMC Charges	496,746.05	3,558,000.00
Audit Expenses	8,990.00	23795
Audit Fees		100,000.00
Business Promotion Exp	100,690.42	157,686.62
Electronic/ network EXP		44,112.00
Entertainment		7,000.00
Freight Outward		329,975.91
Fuel Expenses	145,617.00	582,635.57
Fund Add charge	380,914.72	120,045.00
Guest Expenses	11,893,025.00	317,771.19
Insurance Expenses		200,000.00
Internal Audit Fee		968,070.34
Retainership Expenses		220,695.38
Office Expenses	61,615.83	180,467.47
SMS Service charge	74,541.60	386,384.18
Office Renovaion exp		115,125.00
Office Rent		106,680.00
Fines and penalties	154,277.70	611,487.14
P&s exp	777,278.94	401,719.72
Professional	3,600.00	666,400.00
Renew Chrage	72,000.00	236,327.12
Repaire and maintaiance	278,397.75	463,698.94
Reward Point Expenses	4,202.24	1,200.00
Sim card Purchase		7,200.00
Telephone Exp	20,880.00	133,830.00
Testing Exp		310.00
Transportation Exp	184,690.11	8,695.00
Travelling Exp	61,052.36	28,655.00
VPS service Charge		264,000.00
Internet and email exp	468,500.00	
Total	15,431,265.29	12,228,004.85

(Signature)

(Signature)

Asmita



Prabhu Technology Pvt.Ltd.
Kamalpokhari-05, Kathmandu

Statement showing Change in Equity
For the period of poush end 2080


Particulars	Equity Share Capital	Reserve	Retain Earning	Total
Balance at Shrawan 1 2080	100,000,000.00		(315,869,088.00)	(215,869,088.00)
Profit/Loss(Half Year)			(12,357,916.83)	(12,357,916.83)
Balance at Poush 29,2080	100,000,000.00		(328,227,004.83)	(228,227,004.83)

Place: kathmandu, Naxal
 For & On behalf of the board


 Keslav Raj Acharya
 Chairman


 Bikky Shahi
 Acting CEO


 Sudikshya Adhikari
 Internal Auditor


 Asmita Ghimire
 Account officer

