

NEPAL CLEARING HOUSE LTD.
Kathmandu, Nepal
Unaudited Statement of Interim Financial Position
As at Poush 29, 2081 (13 January 2025)

[Published as per Nepal Rastra Bank, Payment Systems Department Directive 11 (Clause 7)]

Particulars	Poush 29, 2081 (13 January 2025)	Ashad 31, 2081 (15 July 2024)	Poush 29, 2080 (14 January 2024)
ASSETS			
NON-CURRENT ASSETS			
Goodwill	5,603,558	5,603,558	-
Property, Plant and Equipment	141,540,985	154,519,638	88,801,647
Intangible Assets	202,097,145	227,827,650	105,151,211
Right of Use-Asset	77,087,241	77,087,241	43,383,751
WIP Projects	333,605,308	303,641,794	96,230,241
Financial Assets			
Investment and Placements	423,204,000	288,204,000	330,953,000
Settlement Guarantee Fund Deposits	149,027,418	162,152,537	158,097,326
Deferred Tax Assets	13,811,639	13,811,639	8,517,823
TOTAL NON-CURRENT ASSETS	1,345,977,294	1,232,848,056	831,135,000
CURRENT ASSETS			
Inventories	119,995	78,048	99,045
Current Tax Assets	-	6,435,995	-
Financial Assets			
Cash and Bank Balances	37,412,860	67,537,082	79,942,183
Investment and Placements	1,594,500,000	1,531,435,786	1,232,160,786
Other Assets	176,768,913	175,966,554	86,092,589
TOTAL CURRENT ASSETS	1,808,801,768	1,781,453,464	1,398,294,603
TOTAL ASSETS	3,154,779,062	3,014,301,520	2,229,429,603
LIABILITIES			
NON-CURRENT LIABILITIES			
Provisions	42,515,525	42,515,525	16,577,059
Lease Liability	76,587,847	76,917,745	36,908,667
Deferred Tax Liabilities	-	-	-
Financial Liabilities			
Settlement Guarantee Fund Liabilities	60,000,000	60,000,000	60,000,000
TOTAL NON-CURRENT LIABILITIES	179,103,372	179,433,270	113,485,726
CURRENT LIABILITIES			
Provisions	39,258,313	62,507,218	28,116,497
Lease Liability	14,106,676	13,776,778	12,367,645
Current Tax Liabilities	9,209,554	-	6,795,699
Financial Liabilities			
Other Liabilities	168,577,700	226,452,402	80,570,467
TOTAL CURRENT LIABILITIES	231,152,242	302,736,398	127,850,308
TOTAL LIABILITIES	410,255,615	482,169,667	241,336,034
Equity			
Share Capital	1,268,270,900	1,065,773,900	1,006,637,900
Reserves & Surplus	1,476,252,548	1,466,357,953	981,455,670
Total Equity	2,744,523,448	2,532,131,853	1,988,093,570
TOTAL LIABILITIES AND EQUITY	3,154,779,062	3,014,301,520	2,229,429,603
Significant Accounting Policies and Notes to Accounts			

* Share capital includes 19% bonus shares approved by 13th AGM dated 28th Poush, 2081.

NEPAL CLEARING HOUSE LTD.
Unaudited Statement of Profit or Loss
For the Period Ending Poush 29, 2081

(Corresponding to 16 July 2024 to 13 January 2025)

[Published as per Nepal Rastra Bank, Payment Systems Department Directive 11 (Clause 7)]

Particulars	Poush 29, 2081 (13 January 2025)	Ashad 31, 2081 (15 July 2024)	Poush 29, 2080 (14 January 2024)
Operating Income :			
Revenue	508,939,343	783,287,400	341,695,892
Software License - Members	-	133,000	133,000
Operating Expenses :			
Operating Expenses	72,971,235	115,779,293	37,722,167
Gross Profit	435,968,108	667,641,107	304,106,725
Add: Interest Income	66,154,064	152,132,467	77,139,197
Add: Foreign Exchange Gain/(Loss)	503,113	(763,281)	
Add: Other Income	3,161,487	1,064,781	876,733
Less: Administrative Expenses	55,450,999	60,169,355	31,268,980
Less: Human Resources Expenses	72,003,046	92,196,401	42,357,115
Less: Finance Cost (Actuarial and Lease Liability)	-	7,555,099	-
Operating Profit	378,332,727	660,154,219	308,496,560
Depreciation Expenses	22,146,262	42,885,743	15,830,322
Amortization Expenses	25,743,005	23,531,505	11,501,267
Staff Bonus Provision	33,044,346	59,373,697	28,116,497
Profit before Tax	297,399,114	534,363,274	253,048,473
Income Tax Liability	74,349,778	134,283,191	63,262,118
Deferred Tax Expenses (Income)	-	(318,932)	-
Profit for the period	223,049,335	400,399,015	189,786,355
Basic/Diluted Earning Per Share (EPS)	17.59	37.57	18.85