



NEPAL CLEARING HOUSE LTD.
Kathmandu, Nepal

Unaudited Statement of Interim Financial Position

As at Poush 30, 2076 (14 January 2020)

Published as per Nepal Rastra Bank, Payment System Department Directive 6 (clause 1.7)

Particulars	Poush 29, 2076 (14 January 2020)	Ashad 31, 2076 (16 July 2019) (Audited)	Poush 30, 2075 (14 Jan 2019)
ASSETS			
Non Current Assets			
Property, Plant and Equipment	144,992,362	123,641,581	94,494,478
Less: Accumulated Depreciation	(74,341,958)	(66,588,050)	(60,168,413)
Net Block: Property, Plant and Equipment	70,650,405	57,053,531	34,326,065
Intangible Assets	116,046,269	116,046,269	85,281,237
Less: Accumulated Amortization	(65,824,064)	(57,882,868)	(52,263,074)
Net Block: Intangible Assets	50,222,205	58,163,401	33,018,163
Long Term Investment	108,974,000	93,974,000	100,000,000
Settlement Guarantee Fund Deposit	140,280,333	50,050,029	20,003,700
Other Non Current Assets	249,254,333	144,024,029	120,003,700
Project WIP	1,215,627	-	1,766,149
Deferred Tax Asset	-	-	177,302
Total Non Current Assets	371,342,570	259,240,961	189,291,379
Current Assets			
Cash & Bank Balances	16,711,410	21,607,712	19,501,633
Cash Equivalents	117,500,000	85,000,000	102,500,000
Short Term Investment	383,500,000	350,500,000	230,500,000
Inventories	61,559	120,998	166,335
Prepaid, Loans, Advances & Deposits	7,931,574	10,464,947	8,679,451
Trade & Other Receivables	46,174,554	50,265,488	33,121,311
Total Current Assets	571,879,097	517,959,145	394,468,730
TOTAL ASSETS	943,221,667	777,200,106	583,760,110
EQUITY AND LIABILITIES			
Equity & Shareholder's Fund			
Share Capital	298,080,000	216,000,000	216,000,000
Reserve & Surplus	506,217,971	457,524,065	324,309,496
i) Technology Enhancement Reserve	152,129,068	125,110,287	98,467,373
ii) Land & Building Reserve	55,443,840	41,934,449	28,612,993
iii) General Reserve & Surplus	298,645,063	290,479,329	197,229,130
Total Equity & Shareholder's Fund	804,297,971	673,524,065	540,309,496
Non Current Liabilities			
Medium & Long Term Loans	60,000,000	-	-
Total Non Current Liabilities	60,000,000	-	-
Current Liabilities			
Trade and Other Payables	56,300,359	65,775,903	28,757,955
Provisions	21,640,146	36,916,946	14,692,659
Deferred Tax Liabilities	983,192	983,192	
Total Current Liabilities	78,923,697	103,676,041	43,450,614
Total Liabilities	138,923,697	103,676,041	43,450,614
TOTAL EQUITY AND LIABILITIES	943,221,667	777,200,106	583,760,110

The financials are prepared in accordance with Nepal Financial Reporting Standards (NFRS) for Small Medium Enterprises (SMEs).



NEPAL CLEARING HOUSE LTD.
Kathmandu, Nepal

Unaudited Statement of Interim Profit & Loss

(Corresponding to 17 July 2019 to 14 January 2020)

Published as per Nepal Rastra Bank, Payment System Department Directive 6 (clause 1.7)

Particulars	Poush 29, 2076 (14 January 2020)	Ashad 31, 2076 (16 July 2019) (Audited)	Poush 30, 2075 (14 Jan 2019)
Operating Income :			
Revenue	250,092,131	429,726,636	188,170,171
Software License - Members	565,000	1,590,000	133,000
Operating Expenses :			
Operating Expenses	29,157,345	56,296,412	27,230,720
Cost of Software License - Members	-	-	-
Gross Profit	221,499,785	375,020,225	161,072,451
Add: Interest Income	31,562,660	52,076,777	24,199,562
Add: Other Income	1,392,935	1,352,967	1,083,639
Less: Administrative Cost	38,564,375	54,384,619	23,570,321
Operating Profit	215,891,006	374,065,349	162,785,331
Depreciation Expenses	7,753,908	11,348,055	4,671,418
Amortization Expenses	7,941,196	10,435,923	4,816,129
Staff Bonus	20,019,590	35,228,137	13,936,162
Profit before Tax	180,176,312	317,053,234	139,361,622
Provision for Income Tax	45,082,406	78,156,954	34,840,406
Deferred Tax Surplus (Deficit)	-	1,160,494	-
Net Profit After Tax	135,093,906	237,735,786	104,521,217
Other Comprehensive Income/(Expenses)		-	-
Total Attributable Profit	135,093,906	237,735,786	104,521,217
Appropriation			
a. Technology Enhancement Reserve	27,018,781	47,547,157	20,904,243
b. Land & Building Reserve	13,509,391	23,773,579	10,452,122
c. Balance of Profit & Loss Transferred to General Reserve and Surplus	94,565,734	166,415,050	73,164,852

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