

NEPAL CLEARING HOUSE LTD.
Kathmandu, Nepal
Unaudited Statement of Interim Financial Position
As at Poush 29, 2080 (14 January 2024)
Published as per Nepal Rastra Bank, Payment Systems Department Directive 11 (Clause 7)

Particulars	Poush 29, 2080 (14 January 2024)	Ashad 31, 2080 (16 July 2023)	Poush 29, 2079 (14 January 2023)
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment	88,801,647	84,703,663	73,853,900
Intangible Assets	105,151,211	36,477,084	41,875,367
Right of Use-Asset	43,383,751	43,383,751	
WIP Projects	96,230,241	118,266,874	30,321,559
Financial Assets			
Investment and Placements	330,953,000	607,953,000	1,135,450,000
Settlement Guarantee Fund Deposits	158,097,326	154,518,183	151,512,864
Deferred Tax Assets	8,517,823	8,517,823	4,290,651
TOTAL NON-CURRENT ASSETS	831,135,000	1,053,820,378	1,437,304,341
CURRENT ASSETS			
Inventories	99,045	58,072	86,608
Current Tax Assets	-	5,745,617	-
Financial Assets			
Cash and Bank Balances	79,942,183	28,664,981	22,307,274
Investment and Placements	1,232,160,786	875,000,000	272,000,000
Other Assets	86,092,589	119,694,112	81,403,071
TOTAL CURRENT ASSETS	1,398,294,603	1,029,162,782	375,796,953
TOTAL ASSETS	2,229,429,603	2,082,983,160	1,813,101,293
LIABILITIES			
NON-CURRENT LIABILITIES			
Provisions	16,577,059	16,577,059	39,652,077
Lease Liability	36,908,667	36,908,667	
Financial Liabilities			
Settlement Guarantee Fund Liabilities	60,000,000	60,000,000	60,000,000
TOTAL NON-CURRENT LIABILITIES	113,485,726	113,485,726	99,652,077
CURRENT LIABILITIES			
Provisions	28,116,497	55,648,024	
Lease Liability	12,367,645	12,367,645	
Current Tax Liabilities	6,795,699	-	2,123,136
Financial Liabilities			
Other Liabilities	80,570,467	91,423,913	88,184,794
TOTAL CURRENT LIABILITIES	127,850,308	159,439,582	90,307,930
TOTAL LIABILITIES	241,336,034	272,925,308	189,960,007
Equity			
Share Capital	1,006,637,900	783,375,800	567,663,600
Reserves & Surplus	981,455,670	1,026,682,052	1,055,477,687
Total Equity	1,988,093,570	1,810,057,852	1,623,141,287
TOTAL LIABILITIES AND EQUITY	2,229,429,603	2,082,983,160	1,813,101,293

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Particulars	Poush 29, 2080 (14 January 2024)	Ashad 31, 2080 (16 July 2023)	Poush 29, 2079 (14 January 2023)
Operating Income :			
Revenue	341,695,892	681,134,113	322,863,025
Software License - Members	133,000	-	
Operating Expenses :			
Operating Expenses	37,722,167	95,534,709	46,108,322
Cost of Software License - Members	-	-	
Gross Profit	304,106,725	585,599,404	276,754,703
Add: Interest Income	77,139,197	144,471,242	68,685,690
Add: Other Income	876,733	3,763,053	3,114,238
Less: Administrative Expenses	31,268,980	41,670,349	21,716,319
Less: Human Resources Expenses	42,357,115	75,697,727	40,866,260
Less: Finance Cost (Actuarial and Lease Liability)	-	5,806,182	
Operating Profit	308,496,560	610,659,441	285,972,054
Depreciation Expenses	15,830,322	37,155,385	15,124,151
Amortization Expenses	11,501,267	17,023,818	8,705,540
Staff Bonus Provision	28,116,497	55,648,024	26,214,236
Profit before Tax	253,048,473	500,832,215	235,928,127
Income Tax Liability	63,262,118	128,801,958	58,982,032
Deferred Tax Expenses (Income)	-	(4,765,376)	
Profit for the period	189,786,355	376,795,633	176,946,095
Basic/Diluted Earning Per Share (EPS)	18.85	48.10	31.17