

**FOCUSONE PAYMENT SOLUTIONS PVT. LTD.**  
**KAMALADI, KATHMANDU**  
**BALANCE SHEET**  
**AS AT POUH 30, 2079**

*Amount in NRs.*

Particulars	Schedule	Poush End, 2079	Previous Year
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Fund</b>			
Share Capital	1	90,800,000	50,000,000
Share Application Money		26,350,000	42,663,700
Reserves and Surplus		(79,772,068)	(62,303,346)
<b>Total Shareholder Funds</b>		37,377,932	30,360,354
<b>Current Liabilities</b>			
Sundry Creditors		977,794	2,898,550
Other Current Liabilities	2	9,001,297	12,301,184
<b>Total Current Liabilities</b>		9,979,091	15,199,734
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>47,357,023</b>	<b>45,560,088</b>
<b>Deferred Tax Assets</b>			
		15,912,938	14,852,455
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment & Intangible Assets			
Property, Plant and Equipment	3	2,458,049	2,689,506
Intangible Assets	3	22,782,278	21,810,299
<b>Total Non Current Assets</b>		25,240,327	24,499,805
<b>Current Assets</b>			
Trade & Other Receivables		300,654	304,333
Cash and Cash Equivalents	4	1,133,817	949,867
Other Current Assets	5	4,769,287	4,953,629
<b>Total Current Assets</b>		6,203,757	6,207,828
<b>TOTAL ASSETS</b>		<b>47,357,023</b>	<b>45,560,088</b>

**FOCUSONE PAYMENT SOLUTIONS PVT. LTD.**  
**KAMALADI, KATHMANDU**  
**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED ON POUH 30, 2079**

*Amount in NRs.*

Particulars	Schedule	Poush End, 2079	Previous Year
<b>INCOME</b>			
Revenue From Operations	6	620,952	7,168,087
Less: Excise Duty			-
<b>Revenue From Operations (Net)</b>			<b>7,168,087</b>
Other Income	7	57,274	1,521,311
<b>Total Income</b>		<b>678,227</b>	<b>8,689,398</b>
<b>EXPENSE</b>			
Cost of Sales	8	3,276,334	4,327,535
Employee Benefit Expense	9	7,506,567	8,241,264
Depreciation & Amortization Expense	3	2,850,688	3,784,593
Administrative Expense	10	2,984,598	7,431,266
Selling and Distribution Expense	11	2,589,245	1,116,201
<b>Total Expenses</b>		<b>19,207,432</b>	<b>24,900,859</b>
<b>Profit Before extraordinary Items</b>		(18,529,205)	(16,211,461)
Extraordinary Items		-	-
<b>Profit Before Bonus &amp; Tax</b>		(18,529,205)	(16,211,461)
Provision for Staff Bonus		-	-
<b>Profit Before Tax</b>		(18,529,205)	(16,211,461)
Tax Expense		(1,060,483)	(14,852,455)
Current Tax			-
Deferred Tax		(1,060,483)	(14,852,455)
Previous Period Tax adjustment		-	-
<b>Profit (Loss) for the Period</b>		(17,468,722)	(1,359,006)