

eSewa Limited

Pulchowk, Lalitpur

Statement of Financial Position as on Poush End, 2081

Amount in NPR

	Notes	Unaudited Poush End 2081	Unaudited Poush End 2080	Audited Ashadh End 2081
Assets				
Non-Current Assets				
Property, Plant and Equipment	1	174,568,854	114,056,849	183,718,482
Intangible Assets	2	11,123,414	2,076,187	12,737,116
Capital WIP	3	14,955,475	12,037,738	14,955,475
Right of Use Asset	4	123,197,135	141,183,596	131,764,938
Deferred Tax Asset	5	16,732,627	8,444,260	7,203,862
Financial Assets				
Investment in Subsidiaries and Associates	6	2,500,000	2,500,000	2,500,000
Total Non-Current Assets (A)		343,077,506	280,298,629	352,879,874
Current Assets				
Inventory	7	144,537,268	67,173,812	51,037,159
Financial Asset				
Trade and Other Receivables	8	655,999,453	329,503,305	334,488,724
Cash and bank balance	9	6,933,357,088	4,245,587,325	5,436,015,186
Advance and Prepaids	10	93,160,204	63,853,136	131,193,885
Financial Asset measured at Amortized Cos	11	201,220,000	46,320,000	106,320,000
Total Current Assets (B)		8,028,274,014	4,752,437,579	6,059,054,954
Total Assets (A+B)		8,371,351,519	5,032,736,207	6,411,934,829
Reserves and Liabilities				
Equity				
Share Capital	12	380,000,000	380,000,000	380,000,000
Reserve & Surplus	13	266,687,434	163,675,123	369,314,306
Total Equity Attributable to Shareholders		646,687,434	543,675,123	749,314,306
Non-Current Liability				
Deferred Tax Liabilities	5	-	-	-
Financial Liabilities				
Lease Liability (NCL)	14	136,604,476	142,962,438	142,538,224
Non Current Financial Liabilities	15	25,869,665	15,048,253	25,869,665
Total Non-Current Liability (D)		162,474,142	158,010,691	168,407,890
Current Liability				
Trade and Other Payables	16	947,360,361	28,643,078	952,357,523
Customer Deposit	17	6,168,391,031	4,101,921,963	4,305,465,499
Lease Liability (CL)	18	11,242,980	14,869,822	10,409,017
Accured Payroll and Related Benefits	19	42,352,268	39,255,913	67,883,479
Other Current Liabilities	20	253,356,705	1,739,053	860,905
Statutory Liabilities	21	45,964,974	66,007,649	51,481,100
Provisions	22	93,521,623	78,612,915	105,755,110
Total Current Liability (C)		7,562,189,943	4,331,050,393	5,494,212,633
Total Liability (C+D)		7,724,664,085	4,489,061,084	5,662,620,522
Net Equity and Liabilities (A+B-C-D)		8,371,351,519	5,032,736,207	6,411,934,829

eSewa Limited

Pulchowk, Lalitpur

Statement of Profit & Loss upto Poush end, 2081

Amount in NPR

Particulars		Unaudited Poush End 2081	Unaudited Poush End 2080	Audited Ashadh End 2081
	Notes			
Income				
Revenue from Operations	23	9,704,091,174	7,826,547,712	16,864,628,552
Direct Expenses	24	9,157,078,196	7,333,236,235	15,834,382,142
Gross Profit		547,012,979	493,311,477	1,030,246,411
Other Income	25	4,143,589	11,874,408	25,839,664
Operating expenditure				
Employee Benefit Expenses	26	205,071,394	166,824,881	342,021,646
Administrative Expenses	27	74,188,074	64,053,642	128,117,713
Marketing and Branding Expenses	28	78,218,941	81,415,444	154,966,928
Profit from Operation		193,678,159	192,891,918	430,979,788
Depreciation & Amortization	29	31,574,285	37,108,690	52,648,422
Finance Expense	30	6,533,549	6,943,993	13,692,308
Finance Income	31	47,713,358	46,178,364	88,872,808
Earning Before Tax		203,283,684	195,017,598	453,511,866
Tax Expense				
Current Tax	32	49,439,321	43,465,259	99,577,403
Deferred Tax		(9,528,765)	(3,036,417)	(1,796,019)
Profit/ (Loss) for the year		163,373,128	154,588,756	355,730,482