

# eSewa Limited

Pulchowk, Lalitpur

Statement of Profit or Loss for the year Shrawan 1, 2082 to Poush 30, 2082

Amount in NPR.

	Notes	Unaudited Poush End 2082	Unaudited Poush End 2081	Audited Ashadh End 2082
<b>Income</b>				
Revenue from Operations	20	12,017,248,755	9,704,062,324	21,246,346,114
Cost of Services	23	11,388,151,463	9,157,078,195	20,072,355,766
<b>Gross Profit</b>		<b>629,097,292</b>	<b>546,984,129</b>	<b>1,173,990,348</b>
Non-Operating Revenues	21	101,394,782	47,272,225	146,788,578
<b>Operating expenditure</b>				
Employee Benefit Expenses	24	242,525,418	205,071,394	417,791,160
Administrative Expenses	25	115,251,460	105,762,359	212,106,295
Marketing and Branding Expenses	26	80,387,453	78,218,941	112,368,133
<b>Profit from Operation</b>		<b>292,327,743</b>	<b>205,203,660</b>	<b>578,513,336</b>
Finance Expense	27	6,069,157	6,533,549	12,845,703
Finance Income	22	2,890,369	4,613,573	7,860,594
<b>Earning Before Tax</b>		<b>289,148,955</b>	<b>203,283,684</b>	<b>573,528,228</b>
<b>Tax Expense</b>				
Current Tax	28	57,829,791	49,439,321	124,545,833
Deferred Tax	29	(8,257,601)	(9,528,765)	(4,416,539)
<b>Profit/ (Loss) for the year</b>		<b>239,576,765</b>	<b>163,373,128</b>	<b>453,398,934</b>
<b>Other Comprehensive Income</b>				
Items that will not be reclassified to profit or loss:		-	-	-
Items that will or may be reclassified to profit or loss:		-	-	-
<b>Other Comprehensive Income for the year, net of tax</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>239,576,765</b>	<b>163,373,128</b>	<b>453,398,934</b>

# eSewa Limited

Pulchowk, Lalitpur

Statement of Financial Position as on 30th Poush, 2082

Amount in NPR

	Notes	Unaudited Poush End' 2082	Unaudited Poush end' 2081	Audited Asadh End' 2082
<b>Assets</b>				
<b>Non-Current Assets</b>				
Property, Plant and Equipment	4.1	194,657,873	174,568,854	212,046,170
Intangible Assets	4.2	39,863,934	11,123,414	20,422,851
Capital WIP	4.3	2,500,000	14,955,475	25,548,814
Right of Use Asset	4.4	106,061,529	123,197,135	114,629,332
Deferred Tax Asset	5	25,185,349	16,732,627	16,927,748
<b>Financial Assets</b>				
Investment in Subsidiaries and Associates	6	138,966,679	2,500,000	2,500,000
<b>Total Non-Current Assets (A)</b>		<b>507,235,364</b>	<b>343,077,505</b>	<b>392,074,915</b>
<b>Current Assets</b>				
Inventory	7	173,728,240	144,537,268	64,813,912
<b>Financial Asset</b>				
Trade and Other Receivables	8	350,345,709	655,999,453	369,474,213
Cash and Cash Equivalents	9	204,821,921	72,226,060	347,371,790
Customer Wallet Balances	9.1	10,146,308,947	6,168,391,031	7,760,212,335
Advance and Prepaids	10	13,541,786	52,503,467	63,621,026
Financial Asset measured at Amortized Cost	11	105,197,000	201,220,000	220,022,000
<b>Total Current Assets (B)</b>		<b>10,993,943,603</b>	<b>7,294,877,279</b>	<b>8,825,515,276</b>
<b>Total Assets (A+B)</b>		<b>11,501,178,967</b>	<b>7,637,954,785</b>	<b>9,217,590,191</b>
<b>Reserves and Liabilities</b>				
<b>Equity</b>				
Share Capital	12	500,000,000	380,000,000	380,000,000
Reserve & Surplus	13	375,597,348	266,687,434	562,020,583
<b>Total Equity Attributable to Shareholders</b>		<b>875,597,348</b>	<b>646,687,434</b>	<b>942,020,583</b>
<b>Non-Current Liability</b>				
Deferred Tax Liabilities		-	-	-
<b>Financial Liabilities</b>				
Lease Liability (NCL)	4.4	122,268,452	136,604,476	129,591,114
Non Current Financial Liabilities	14	30,714,742	25,869,665	30,714,743
<b>Total Non-Current Liability (D)</b>		<b>152,983,194</b>	<b>162,474,141</b>	<b>160,305,856</b>
<b>Current Liabilities</b>				
<b>Financial Liabilities</b>				
Trade and Other Payables	15	146,290,342	507,977,070	203,153,929
Customer Wallet Balances	16	10,146,308,947	6,168,391,031	7,760,212,335
Lease Liability (CL)	4.4	14,336,025	11,242,980	12,947,111
Accrued Payroll and Related Benefits	17	33,042,589	42,352,268	84,146,336
<b>Other Current Liabilities</b>				
Statutory Liabilities	18	41,805,440	45,964,974	37,498,339
Provisions	19	90,815,082	52,864,887	17,305,700
<b>Total Current Liability (C)</b>		<b>10,472,598,425</b>	<b>6,828,793,210</b>	<b>8,115,263,752</b>
<b>Total Liability (C+D)</b>		<b>10,625,581,619</b>	<b>6,991,267,351</b>	<b>8,275,569,608</b>
<b>Net Equity and Liabilities (A+B-C-D)</b>		<b>11,501,178,967</b>	<b>7,637,954,785</b>	<b>9,217,590,191</b>