



# महालेखापरीक्षकको कार्यालय Office of the Auditor General

बबरमहल/अनामनगर, काठमाण्डौ, नेपाल

Babarmahal / Anamnagar, Kathmandu, Nepal

(आर्थिक तथा आर्थिक क्षेत्र लेखापरीक्षण विभाग)

नेपाल  
२०१६

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पत्र संख्या: २०८०।८१

चलानी नम्बर: २०२

मिति: २०८१।०९।०७

विषय : स्वतन्त्र लेखापरीक्षकको प्रतिवेदन।

श्री अध्यक्षज्यू,  
नेपाल औषधी लिमिटेड  
बबरमहल, काठमाण्डौ ।

नेपाल औषधी लिमिटेड

२५८  
०८१/१/१३

कैफियत सहितको राय

हामीले नेपाल औषधी लिमिटेडको यसै साथ संलग्न २०८० आषाढ मसान्तको वित्तीय स्थिति, सोही मितिमा समाप्त भएको आर्थिक वर्षको नाफा नोक्सान र अन्य समग्र आय हिसाब, नगद प्रवाह विवरण, इक्वीटीमा परिवर्तनको विवरण र प्रमुख लेखा नीतिहरू तथा लेखा सम्बन्धी टिप्पणीहरूको लेखापरीक्षण सम्पन्न गरेका छौं ।

हाम्रो रायमा, यस प्रतिवेदनको कैफियतसहितको राय व्यक्त गर्ने आधार खण्डमा उल्लेख भएका विषयले पार्ने असर बाहेक, पेस भएको वित्तीय विवरणहरूले कानूनबमोजिम सारभुतरूपमा सही तथा यथार्थ अवस्था चित्रण गर्दछ ।

कैफियत सहितको राय व्यक्त गर्ने आधारहरू

लेखापरीक्षणबाट कैफियत सहितको राय व्यक्त गर्ने आधारका रूपमा वित्तीय विवरणमा सारभुत असर पार्ने व्यहोरा निम्नानुसार छनः

१. लेखा विवरण तोकिएको मापदण्ड अनुसार तयार नगरिएको: सरकारी संस्थानहरूलाई २०७३।७४ बाट लागू हुने गरि प्रभावकारी वित्तीय प्रतिवेदन रूपरेखा नेपाल लेखामान देखि नेपाल वित्तीय प्रतिवेदन मानमा परिवर्तन गरिएको छ । तर संलग्न गरिएको २०७९।८० को वित्तीय विवरण नेपाल वित्तीय प्रतिवेदन मान अनुसार तयार गरिएको छैन, जसको प्रभाव अनिश्चित छ र त्यो प्रभाव महत्वपूर्ण तथा व्यापक हुन सक्दछ ।

२. अवकाश दायित्व वरावरको कोष खडा नगरिएको: नेपाल लेखामान-१ वित्तीय विवरणको प्रस्तुती तथा लेखामान ३७ (व्यवस्था सांयोगिक दायित्व र सम्पत्ति) बमोजिम वित्तीय विवरण सही र दुरुस्त हुनको लागि सबै किसिमका दायित्व समावेश गर्नुपर्नेमा लिमिटेड ले कर्मचारी दायित्व मध्ये कर्मचारी अवकाश भएका

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"जनहितका लागि जवाफदेहिता, पारदर्शिता र निष्ठा प्रवर्धनमा विश्वसनीय लेखापरीक्षण संस्था"

वखत भुक्तानी गर्नुपर्ने दायित्व वासलातमा समावेश गरेको तर त्यसको लागि कुनै पनि कोष खडा गरेको छैन । यसवर्षको अन्त्य सम्म कुल अवकाश दायित्व रु.३०,२८,५१,८९०।७३ रहेको छ भने सम्बन्धित बैंक कोषको कुनै व्यवस्था गरेको छैन । लिमिटेडले दायित्व बराबरको रकम कोषमा जम्मा गर्नुपर्दछ ।

३. कम्पनिको जायजेथा तथा हासकट्टी को पर्याप्तता को अभाव: सम्पत्तिको हासकट्टी नेपाल लेखामान १६ (सम्पत्ति, उपकरण र औजार) मा गरिएको व्यवस्था अनुसार गर्नु पर्दछ । तर कम्पनीले सम्पत्तिको विवरण अघावधिक गरेको छैन । साथै लिमिटेडको स्वामित्वमा रहेको जग्गा आफ्नो उचित मोल (Fair Value) भन्दा निकै कम मुल्यमा त्यसको ऐतिहासिक लागतमा लेखांकन भएको छ, जसले गर्दा कुल सम्पत्तिको न्युन मूल्यांकन हुन गएको छ र स्वपूँजी ऋणात्मक हुन पुगेको छ ।

४. अनुदानमा प्राप्त सम्पत्तिको लेखांकन उपयुक्त हिसावले नभएको: नेपाल लेखामान-२०(सरकारी अनुदानको लेखांकन र खुलासा) बमोजिम सरकारी अनुदानका लागि गरिएको व्यवस्थासंग मेल खाने गरि लिमिटेडले दातृ संस्थाहरुबाट निःशुल्क प्राप्त गरेको पूँजीगत अनुदानलाई लेखांकन गरेको छैन । त्यस्तो अनुदानले क्षतिपूर्ति गर्ने खर्चलाई लिमिटेडले लेखांकन गर्ने अवधिभर नाफा-नोक्सानमा लेखांकन गर्नु पर्नेमा सो अनुरूप गरेको पाइएन ।

लिमिटेडको आयातित मेशिनरीको यथार्थ लागतको चित्रण भएको छैन र नाफा-नोक्सानमा त्यसको प्रतिकूल असर परेको छ । फरक-फरक उपयोगी आयु भएका सम्पत्तिलाई एउटै विधि र एउटै दर प्रयोग गरि हासकट्टी गर्दा सम्पत्तिको यथार्थ रकमको चित्रण भएको छैन । लिमिटेडको स्वामित्व र नियन्त्रणमा रहेको हासयोग्य सम्पत्तिको आयुको सम्बन्धमा जानकारी प्राप्त गर्न सकिएन ।

हामीले नेपाल सरकारी लेखापरीक्षणमानको आधारमा लेखापरीक्षण कार्य सम्पादन गर्नुपर्ने। ती मान अनुरूपको हाम्रो दायित्व वित्तीय विवरणको लेखापरीक्षण प्रति लेखापरीक्षकको उत्तरदायित्व खण्डमा उल्लेख गरिएको छ। कम्पनीको वित्तीय विवरणको लेखापरीक्षणसँग सम्बन्धित आचार संहिता अनुसार हामी स्वतन्त्र छौं र हामीले हाम्रो उत्तरदायित्व निर्वाह गरेका छौं। हामीले व्यक्त गर्ने कैफियतसहितको रायको लागि हाम्रो लेखापरीक्षणले यथोचित आधार प्रदान गरेकोमा हामी विश्वस्त छौं।

#### मुख्य लेखापरीक्षण विषयबस्तुहरू (Key Audit Matters)

हाम्रो व्यावसायिक निर्णयमा प्रस्तुत वर्षको वित्तीय विवरणको लेखापरीक्षणमा देखिएका महत्वका विषयबस्तुहरू नै लेखापरीक्षणका मुख्य कुराहरू हुन्। हामीले कैफियत सहितको राय व्यक्त गर्ने आधार अनुच्छेदमा उल्लेख गरेको विषयको साथै विश्व स्वास्थ्य संगठनले निर्धारण गरेको मापदण्डमा जान नसकेकाले औषधि व्यवस्था विभागबाट Good Manufacturing Practice (GMP) संचालन अनुमति पाएको छैन । संचालन अनुमति नपाई



औषधि उत्पादन गरिरहेको विषय बाहेक जानकारी गराउनुपर्ने अन्य विशेष लेखापरीक्षण विषय नभएको जानकारी गराउँदछौं ।

#### व्यवस्थापन पत्र

व्यवस्थापनले सुधार गर्नुपर्ने थप व्यहोराहरू यसैसाथ संलग्न व्यवस्थापन पत्रमा उल्लेख गरिएको छ ।

#### वित्तीय विवरण उपर व्यवस्थापनको जिम्मेवारी

नेपाल वित्तीय प्रतिवेदनमान अनुसार वित्तीय विवरण तयार गर्ने जिम्मेवारी कम्पनी व्यवस्थापनको हो । साथै, वित्तीय विवरणहरू गहन रूपले गलत प्रस्तुती हुनबाट बञ्चित छन् भन्ने विश्वस्त हुनको लागि आवश्यक पर्ने आन्तरिक नियन्त्रण प्रणाली स्थापना गर्नको लागि पनि व्यवस्थापन जिम्मेवार हुन्छ ।

वित्तीय विवरणहरू तयार गर्दा व्यवस्थापनले कम्पनीको अविच्छिन्न व्यवसाय गर्न सक्ने अवस्थाको आंकलन गर्नुपर्दछ र सो सम्बन्धी आवश्यक कुराहरूको खुलासा गर्नुपर्दछ । साथै कम्पनीलाई लिक्विडेट गर्न वा संचालन बन्द गर्ने नियत भएको वा सो बाहेकको कुनै यथार्थपरक विकल्प नभएको अवस्थामा बाहेक अविच्छिन्न फर्मलाई लेखापालनको आधारको रूपमा प्रयोग गर्नुपर्दछ । कम्पनीको व्यवस्थापनको लागि उत्तरदायी पक्षले कम्पनीको वित्तीय सम्प्रेषण प्रकृत्यालाई निरीक्षण गर्नुपर्दछ ।

#### वित्तीय विवरणको लेखापरीक्षण उपर लेखापरीक्षकको जिम्मेवारी

हाम्रो उद्देश्य समग्र वित्तीय विवरणहरू, गलत विवरण, जालसाजी वा त्रुटी मुक्त छन् छैनन् भन्ने कुरा उचित रूपमा सुनिश्चित गरेर उपयुक्त निष्कर्षमा पुगी मनासिव आश्वासन प्राप्त गरी आफ्नो राय सहित लेखापरीक्षण प्रतिवेदन जारी गर्नु हो । मनासिव आश्वासन प्राप्त भए तापनि नेपाल सरकारी लेखापरीक्षणमान अनुसार लेखापरीक्षण गर्दा वित्तीय विवरणहरूमा कुनै किसिमको गलत विवरण भएमा सो सधै पत्ता लाग्छ भन्ने छैन । गलत विवरण जालसाजी वा त्रुटीबाट निम्तिन्छ र त्यस्ता गलत विवरण जसले सरोकारवालाहरूले सो गलत विवरण युक्त वित्तीय विवरणलाई आधार मानि गरिएको निर्णयलाई प्रभाव पार्न सक्दछ, सोलाई प्राथमिकता दिइन्छ । लेखापरीक्षकको जिम्मेवारी सम्बन्धी अन्य कुराहरू:

१. वित्तीय विवरणहरूमा उल्लेख गरिएका रकमहरू तथा खुलासा गरिएका सूचना लगायत अन्य विवरण बारे पुष्ट्याइका येथेष्ट प्रमाण संकलन गर्ने, प्रमाणको पूर्ण वा आंशिक वा छड्के परीक्षण गर्ने कार्यविधि लेखापरीक्षणमा समावेश हुन्छ । यसरी अवलम्बन गरिएका लेखापरीक्षण कार्यविधिमा वित्तीय विवरण जालसाजी वा त्रुटीबाट सारभूत रूपमा गलत आँकडासहित प्रस्तुत हुन सक्ने कुरामा अवलम्बन गरिने लेखापरीक्षणको जोखिम मूल्याङ्कन व्यवसायिक विवेकमा निर्भर हुन्छ । जालसाजीबाट निम्त्याइएको सारभूत गलत विवरण पत्ता नलाग्ने जोखिम त्रुटीबाट निम्तिको भन्दा अधिक हुन्छ ।
२. लेखापरीक्षणबाट जोखिम मूल्याङ्कन गर्ने क्रममा संस्थाको आन्तरिक नियन्त्रण प्रणालीको उपयुक्तता बारेमा परीक्षण गरिए तापनि यस्तो आन्तरिक नियन्त्रण प्रणालीको प्रभावकारिता बारे लेखापरीक्षकबाट राय व्यक्त गर्ने प्रयोजन रहेको छैन ।
३. व्यवस्थापनले वित्तीय विवरण तयार गर्दा प्रयोग गरेका लेखा नीतिको सान्दर्भिकता विश्लेषण तथा लेखा अनुमानको औचित्यताको साथै वित्तीय विवरणहरूको समष्टिगत प्रस्तुतीकरणको मूल्याङ्कन पनि लेखापरीक्षणमा समावेश हुन्छ ।

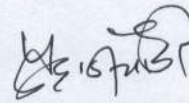


४. लेखापरीक्षणका क्रममा संस्थाले चालु रूपमा निरन्तरता पाउने आधारमा शंका उत्पन्न भइ घटनाहरू वा परिस्थितिहरूमा सारभूत अनिश्चितता रहेको वा नरहेको बारेमा प्रमाणका आधारमा व्यवस्थापनले प्रयोग गरेको अविच्छिन्नताको आधार उचित भएको निष्कर्ष निकालिन्छ। सारभूत अनिश्चितता रहेको निष्कर्ष भएमा वित्तीय विवरणमा भएका खुलासाका बारेमा लेखापरीक्षण प्रतिवेदनमा ध्यानाकर्षण गराइन्छ र ती खुलासा अपर्याप्त भएमा हाम्रो रायलाई संसोधन गरिन्छ। हाम्रो निष्कर्ष लेखापरीक्षण प्रतिवेदन जारी भएको मितिसम्म प्राप्त भएका प्रमाणहरूमा आधारित हुन्छ। तर भविष्यका घटनाहरू वा परिस्थितिहरूका कारण संस्था अविच्छिन्न नरहन पनि सक्दछ।
५. व्यवस्थापनले तयार पारेको वित्तीय विवरणहरूको समग्र प्रस्तुति, ढाँचा र वित्तीय विवरण सम्बन्धी खुलासाहरूका अनुसार सो वित्तीय विवरणले संस्थाको कारोबार र घटनाहरूलाई उचित रूपमा प्रस्तुत गरेको वा नगरेको मूल्याङ्कन गरिन्छ।
६. अन्य विषयका साथसाथै लेखापरीक्षण योजना अनुसारको कार्यक्षेत्र, कार्य समय र लेखापरीक्षणको क्रममा पाइएका महत्वपूर्ण कैफियतहरू शासकीय कार्यभार बहन गर्ने व्यक्तिहरूलाई सम्प्रेषण गरिन्छ।
७. शासकीय कार्यभार बहन गर्ने व्यक्तिलाई हामीले स्वतन्त्रता सम्बन्धी आचार संहिताको परिपालना गरेको पत्र दिइन्छ र स्वतन्त्रतालाई असर गर्ने सबै सम्बन्धहरू र अन्य विषयहरू जसले हाम्रो स्वतन्त्रतालाई समग्र रूपमा असर गर्न सक्दछ, सो विषयहरूलाई निराकरण गरेको बारे पनि शासकीय कार्यभार बहन गर्ने व्यक्तिलाई सम्प्रेषण गरिन्छ।

अन्य कानूनी तथा नियामक निकायका आवश्यकता सम्बन्धी प्रतिवेदन

हामीद्वारा सम्पन्न गरिएको परीक्षणको आधारमा प्रतिवेदन पेश गर्दछौं कि

१. हामीले लेखापरीक्षण सम्पन्न गर्न आवश्यक ठानेका सम्पूर्ण सुचना तथा स्पष्टिकरणहरू पाएका छौं।
२. यो प्रतिवेदनसँग सम्बन्धित वासलात, वासलात बाहिरका कारोबारहरू, सो मितिमा समाप्त भएको आर्थिक वर्षको नाफा नोक्सान हिसाब, नगद प्रवाह विवरण र प्रमुख लेखा नीतिहरू तथा लेखा सम्बन्धी टिप्पणिहरू र संलग्न अनुसूचीहरू कम्पनीले राखेको हिसाब किताब वहीखाता श्रेता र लेखासंग दुरूस्त रहेका छन्।
३. हामीले कम्पनीको श्रेस्ता लेखापरीक्षणको समयमा कम्पनीको संचालक समिति वा त्यसका सदस्य वा कुनै प्रतिनिधि वा कुनै पदाधिकारी वा कुनै कर्मचारीले प्रचलित कानून विपरित कुनै कार्य गरेको वा कम्पनीको सम्पत्ति हिनामिना गरेको वा कम्पनीको हानी नोक्सानी गरे गराएको लेखापरीक्षणबाट हाम्रो जानकारीमा आएन।
४. लिमिटेडमा लेखा सम्बन्धी कुनै जालसाली भएको हाम्रो जानकारीमा आएन।

  
 (पदम राज पौडेल)  
 उप-महालेखापरीक्षक  
 महालेखा परीक्षकको कार्यालय  
 नेपाल  
 २०१६

**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Balance Sheet**  
**As on Ashadh 31, 2080 (July 16, 2023)**



Particulars	Schedule	FY 2079/080 (As on 2080.03.31)	FY 2078/079 (As on 2079.03.32)
<b><u>EQUITY &amp; LIABILITIES</u></b>			
<b>Shareholder's Equity:</b>			
Share Capital	1	7,54,99,000.00	7,54,99,000.00
Reserve Fund	2	3,09,36,101.05	3,09,36,101.05
Accumulated Profit / (Loss)	2	(2,13,59,33,569.19)	(1,98,04,41,102.92)
		<b>(2,02,94,98,468.14)</b>	<b>(1,87,40,06,001.87)</b>
<b>Medium &amp; Long-Term Debt:</b>			
Loan from Government of Nepal	3	1,24,19,95,879.00	1,24,19,95,879.00
		<b>1,24,19,95,879.00</b>	<b>1,24,19,95,879.00</b>
<b>Current Liabilities &amp; Provisions:</b>			
Short-Term Loans		-	-
Trade & Other Payables	10	65,95,65,571.63	56,79,15,153.08
Provisions	11	30,65,67,403.75	28,55,76,562.84
		<b>96,61,32,975.38</b>	<b>85,34,91,715.92</b>
<b>Total</b>		<b>17,86,30,386.24</b>	<b>22,14,81,593.05</b>
<b><u>ASSETS:</u></b>			
<b>Non-Current Assets:</b>			
Property, Plant & Equipment	4	7,60,51,630.34	8,21,44,290.22
Investment	5	13,02,000.00	13,02,000.00
		<b>7,73,53,630.34</b>	<b>8,34,46,290.22</b>
<b>Current Assets:</b>			
Inventory	6	2,42,62,275.87	2,54,59,382.82
Trade Debtors	7	1,16,09,369.50	1,17,23,329.63
Cash & Bank Balances	8	7,07,370.64	3,80,81,765.57
Advances, Deposits & Prepaids	9	6,46,97,739.89	6,27,70,824.81
		<b>10,12,76,755.90</b>	<b>13,80,35,302.83</b>
<b>Total</b>		<b>17,86,30,386.24</b>	<b>22,14,81,593.05</b>

Contingent Liabilities

13

Significant Accounting Policies and Notes

17

As per our attached report of even date

(Anil Timilshina)

Senior Officer

(Kailash Kumar Paneru)

General Manager

(Yagya Pd. Neupane)

Chairman

(Salik Ram Subedi)

Chartered Accountant

UDIN No: 240322CA004919fMA

(Prakash Acharya)

Board Member

(Sunil Kumar Yadav)

Board Member

(Usha Tandukar)

Board Member

(Padam Raj Poudel)

Deputy Auditor General

Office of the Auditor General

(Chandra Singh Bhandari)

Board Member

(Khuma Kumari Sharma)

Board Member

(Mukunda Pd. Bhandari)

Board Member

(Tekendra Panta)

Board Member

# Nepal Aushadhi Limited

Babarmahal, Kathmandu

Statement of Profit / (Loss)

For the Year Ended on Ashadh 31, 2080 (July 16, 2023)

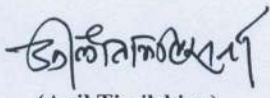


Particulars	Schedule	FY 2079/080 (As on 2080.03.31)	FY 2078/079 (As on 2079.03.32)
<b>Incomes:</b>			
Net Sales		3,56,86,024.02	5,15,85,055.27
Less:			
Cost of Goods Sold	14	2,99,36,554.64	5,12,58,050.92
<b>Gross Profit</b>		✓ 57,49,469.38	3,27,004.35
<b>Add:</b>			
Interest Income		1,88,571.51	3,61,544.59
Other Income		2,68,70,712.64	2,44,77,387.27
<b>Total Income</b>		3,28,08,753.53	2,51,65,936.21
Less:			
Selling & Distribution Expenses	15	6,89,755.27	11,65,369.75
Administrative Expenses	16	9,09,26,231.65	5,65,64,537.25
<b>Operating Profit / (Loss)</b>		(5,88,07,233.39)	(3,25,63,970.80)
Less:			
Interest Expenses		6,10,14,793.95	6,10,14,793.95
Depreciation	4	1,24,23,062.80	44,39,321.32
Staff Retirement Provisions (Gratuity & Others)		2,32,47,376.13	3,68,37,948.70
<b>Profit before Taxes</b>		(15,54,92,466.27)	(13,48,56,034.77)
Provision for Taxes		-	-
<b>Profit / (Loss) after Taxes</b>		(15,54,92,466.27)	(13,48,56,034.77)
Accumulated Profit / (Loss) upto Previous Year		(1,98,04,41,102.92)	(1,84,55,85,068.15)
<b>Appropriations:</b>			
a. General Reserve Fund		-	-
b. Proposed Dividend		-	-
c. Other Reserve Fund		-	-
<b>Balance Transferred to Balance Sheet</b>		(2,13,59,33,569.19)	(1,98,04,41,102.92)

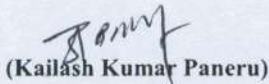
Significant Accounting Policies and Notes

17

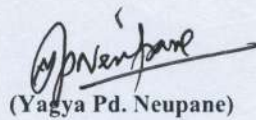
As per our attached report of even date

  
(Anil Timilshina)

Senior Officer

  
(Kailash Kumar Paneru)

General Manager

  
(Yagya Pd. Neupane)

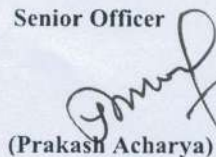
Chairman

  
(Salik Ram Subedi)

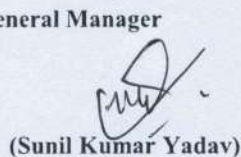
Chartered Accountant

UDIN No. 24 0322 CA004929 FMA4

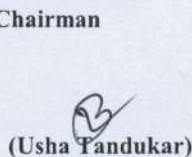


  
(Prakash Acharya)

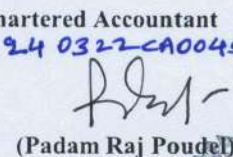
Board Member

  
(Sunil Kumar Yadav)

Board Member

  
(Usha Tandukar)

Board Member

  
(Padam Raj Poudel)

Deputy Auditor General

Under Secretary, MoICS

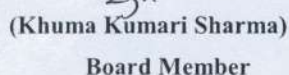
Under Secretary, MoF

Senior Drug Manager, MoHP

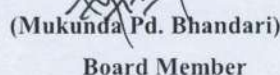
Office of the Auditor General

  
(Chandra Singh Bhandari)

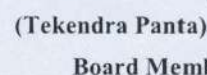
Board Member

  
(Khuma Kumari Sharma)

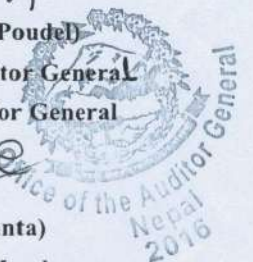
Board Member

  
(Mukunda Pd. Bhandari)

Board Member

  
(Tekendra Panta)

Board Member

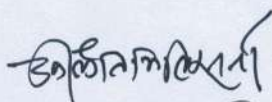


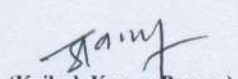
**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Cash Flow Statement**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**

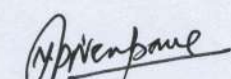


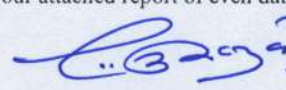
Particulars	FY 2079/080 (As on 2080.03.31)	FY 2078/079 (As on 2079.03.32)
<b>A. Cash form Operating Activities:</b>		
Profit / (Loss) Before Tax	(15,54,92,466.27)	(13,48,56,034.77)
<b>Add/Less: Adjustments</b>		
Income Tax	-	-
Depreciation	1,24,23,062.80	44,39,321.32
Staff Gratuity & Other Provisions	2,32,47,376.13	3,68,37,948.70
<b>Cash Flow from Operation before Adjustment for Changes in Working Capital and Cash from Non-Operating Activites</b>	<b>(11,98,22,027.34)</b>	<b>(9,35,78,764.75)</b>
Decrease / (Increase) in Inventory	11,97,106.95	(30,17,058.16)
Decrease / (Increase) in Trade Debtors	1,13,960.13	49,76,022.60
Decrease / (Increase) in Advances, Deposits & Prepaids	(19,26,915.08)	(26,18,420.60)
Increase / (Decrease) in Trade & Other Payables	9,16,50,418.55	9,68,01,965.41
<b>Cash Flow from Operation before Adjustment for Cash from Non-Operating Activities</b>	<b>(2,87,87,456.79)</b>	<b>25,63,744.50</b>
Less: Payment out of the Provisions	(22,56,535.22)	(4,12,27,592.57)
Less: House Rent Income	(2,68,70,712.64)	(2,44,77,387.27)
<b>Net Cash Flow from Operating Activities</b>	<b>(5,79,14,704.65)</b>	<b>(6,31,41,235.34)</b>
<b>B. Cash Flow from Investing Activities</b>		
Assets Purchased	(63,30,402.92)	(4,18,00,649.59)
House Rent Income	2,68,70,712.64	2,44,77,387.27
<b>Net Cash Flow from Investing Activities</b>	<b>2,05,40,309.72</b>	<b>(1,73,23,262.32)</b>
<b>C. Cash Flow from Financial Activities</b>		
Adjustment of Reserve Fund		-
Increase in Loans	-	-
<b>Net Cash from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash from All Activities (A+B+C)</b>	<b>(3,73,74,394.93)</b>	<b>(8,04,64,497.66)</b>
Add: Opening Cash & Bank Balance	3,80,81,765.57	11,85,46,263.23
<b>Closing Cash &amp; Bank Balance</b>	<b>7,07,370.64</b>	<b>3,80,81,765.57</b>

As per our attached report of even date

  
 (Anil Timilshina)  
 Senior Officer

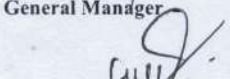
  
 (Kailash Kumar Paneru)  
 General Manager

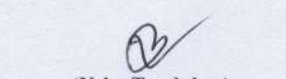
  
 (Yagya Pd. Neupane)  
 Chairman

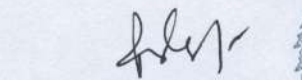
  
 (Salik Ram Subedi)  
 Chartered Accountant



  
 (Prakash Acharya)  
 Board Member  
 Under Secretary, MoICS

  
 (Sunil Kumar Yadav)  
 Board Member  
 Under Secretary, MoF

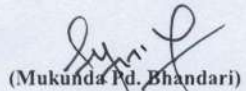
  
 (Usha Tandukar)  
 Board Member  
 Senior Drug Manager, MoHP

  
 (Padam Raj Poudel)  
 Deputy Auditor General  
 Office of the Auditor General



  
 (Chandra Singh Bhandari)  
 Board Member

  
 (Khuma Kumari Sharma)  
 Board Member

  
 (Mukunda Pd. Bhandari)  
 Board Member

  
 (Tekendra Panta)  
 Board Member

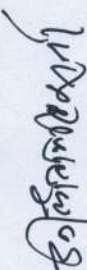
**Nepal Aushadhi Limited**  
Babarmahal, Kathmandu

**Statement of Changes in Equity**

For the Year Ended on Ashadh 31, 2080 (July 16, 2023)

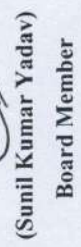
Particulars	Share Capital	Capital Reserve	General Reserve	Accumulated Profit / (Loss)	Total
Balance as on 2078.04.01	7,54,99,000.00	2,49,23,357.13	60,12,743.92	(1,84,55,85,068.15)	(1,73,91,49,967.10)
Share Capital Issued	-	-	-	-	-
Current Year's Profit / (Loss)	-	-	-	(13,48,56,034.77)	(13,48,56,034.77)
<b>Balance as on 2079.03.31</b>	<b>7,54,99,000.00</b>	<b>2,49,23,357.13</b>	<b>60,12,743.92</b>	<b>(1,98,04,41,102.92)</b>	<b>(1,87,40,06,001.87)</b>
Balance as on 2079.04.01	7,54,99,000.00	2,49,23,357.13	60,12,743.92	(1,98,04,41,102.92)	(1,87,40,06,001.87)
Share Capital Issued	-	-	-	-	-
Current Year's Profit / (Loss)	-	-	-	(15,54,92,466.27)	(15,54,92,466.27)
<b>Balance as on 2080.03.31</b>	<b>7,54,99,000.00</b>	<b>2,49,23,357.13</b>	<b>60,12,743.92</b>	<b>(2,13,59,33,569.19)</b>	<b>(2,02,94,98,468.14)</b>

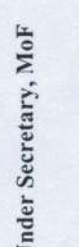
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(Anil Timilshina)  
Senior Officer

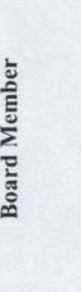
  
(Kailash Kumar Paneru)  
General Manager

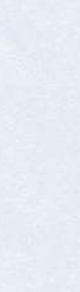
  
(Sunil Kumar Yadav)  
Board Member

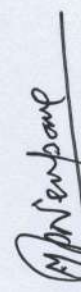
  
(Khuma Kumari Sharma)  
Board Member

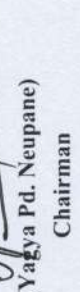
  
(Chandra Singh Bhandari)  
Board Member

  
(Mukunda Pd. Bhandari)  
Board Member

  
(Usha Tandukar)  
Board Member

  
(Yagya Pd. Neupane)  
Chairman

  
(Salik Ram Subedi)  
Chartered Accountant

  
(Padam Raj Poudel)  
Deputy Auditor General

  
Office of the Auditor General



# Nepal Aushadhi Limited

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements  
For the Year Ended on Ashadh 31, 2080 (July 16, 2023)



## Share Capital

### Schedule - 1

Particulars	As on 2080.03.31	As on 2079.03.32
<b>Authorized Share Capital</b>		
1,50,000 Common Shares @Rs.1000/-	15,00,00,000.00	15,00,00,000.00
<b>Issued Share Capital</b>		
1,50,000 Common Shares @Rs.1000/-	15,00,00,000.00	15,00,00,000.00
<b>Subscribed Share Capital</b>		
.....Common Shares @Rs.....		
<b>Paid up Share Capital</b>		
75,449 Common Shares @1000/-	7,54,99,000.00	7,54,99,000.00
<b>Total</b>	<b>7,54,99,000.00</b>	<b>7,54,99,000.00</b>

## Reserve Fund & Accumulated Profit / (Loss)

### Schedule - 2

Particulars	As on 2080.03.31	As on 2079.03.32
<b>A. Capital Reserve</b>		
Other:		
Capital Grant - UNICEF	1,89,15,353.70	1,89,15,353.70
Capital Grant - UNIDO	60,08,003.43	60,08,003.43
<b>B. Revenue Reserve</b>		
General Reserve	60,12,743.92	60,12,743.92
Dividend Equilization Reserve	-	-
<b>C. Accumulated Profit / (Loss)</b>		
Profit / (Loss) from the Statement of Profit / (Loss)	(2,13,59,33,569.19)	(1,98,04,41,102.92)
<b>Total</b>	<b>(2,10,49,97,468.14)</b>	<b>(1,94,95,05,001.87)</b>

## Loan from Government of Nepal

### Schedule - 3

Particulars	As on 2080.03.31	As on 2079.03.32
4% Concessional Loan from Government of Nepal	10,85,00,000.00	10,85,00,000.00
5% Concessional Loan from Government of Nepal	1,13,34,95,879.00	1,13,34,95,879.00
<b>Total</b>	<b>1,24,19,95,879.00</b>	<b>1,24,19,95,879.00</b>

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Property, Plant & Equipment**

Schedule - 4

Particulars	Depn. Rate	Opening Amount	Additions During the Year				Total Amount	Depreciation Bais	Depreciation	Written Down Value
			Shrawan to Poush	Magh to Chaitra	Baisakh to Ashadh	Capitalization of WIP				
<b>Non-Depreciable Assets</b>										
Land		6,19,012.25	-	-	-	6,19,012.25	6,19,012.25	-	6,19,012.25	
<b>Total</b>		<b>6,19,012.25</b>	-	-	-	<b>6,19,012.25</b>	<b>6,19,012.25</b>	-	<b>6,19,012.25</b>	
<b>Depreciable Assets</b>										
<b>Pool A</b>										
Building under Packet - 2	5%	4,53,323.61	-	-	-	4,53,323.61	4,53,323.61	22,666.18	4,30,657.43	
Building	5%	80,41,098.73	-	-	-	80,41,098.73	80,41,098.73	4,02,054.94	76,39,043.79	
Canteen	5%	6,56,508.05	-	-	-	6,56,508.05	6,56,508.05	32,825.40	6,23,682.65	
<b>Total</b>		<b>91,50,930.39</b>	-	-	-	<b>91,50,930.39</b>	<b>91,50,930.39</b>	<b>4,57,546.52</b>	<b>86,93,383.87</b>	
<b>Pool B</b>										
Furniture & Fixture	25%	2,05,524.02	37,000.00	-	-	2,42,524.02	2,42,524.02	60,631.00	1,81,893.01	
Intercom-Telephone	25%	4,333.36	-	-	-	4,333.36	4,333.36	1,083.34	3,250.02	
Epson Printer	25%	4,357.16	-	-	-	4,357.16	4,357.16	1,089.29	3,267.87	
Computer	25%	1,55,778.14	-	-	-	1,55,778.14	1,55,778.14	38,944.54	1,16,833.61	
Computer & Parts	25%	6,23,416.55	-	-	-	6,23,416.55	6,23,416.55	1,55,854.14	4,67,562.41	
Printer	25%	67,137.08	-	-	-	67,137.08	67,137.08	16,784.27	50,352.81	
Router	25%	849.18	-	-	-	849.18	849.18	212.29	636.88	
Office Equipment	25%	1,86,911.70	-	-	-	1,86,911.70	1,86,911.70	46,727.93	1,40,183.78	
Super Micro Server	25%	58,993.95	-	-	-	58,993.95	58,993.95	14,748.49	44,245.46	
Monitor	25%	1,616.49	-	-	-	1,616.49	1,616.49	404.12	1,212.37	
<b>Total</b>		<b>13,08,917.62</b>	<b>37,000.00</b>	-	-	<b>13,45,917.62</b>	<b>13,45,917.62</b>	<b>3,36,479.41</b>	<b>10,09,438.22</b>	
<b>Pool C</b>										
Vehicle	20%	11,02,535.81	-	-	-	11,02,535.81	11,02,535.81	2,20,507.16	8,82,028.65	
Discover 125CC (0017)	20%	90,269.01	-	-	-	90,269.01	90,269.01	18,053.80	72,215.21	
Discover 125CC (0018)	20%	90,269.01	-	-	-	90,269.01	90,269.01	18,053.80	72,215.21	
Discover 125CC (0019)	20%	90,269.01	-	-	-	90,269.01	90,269.01	18,053.80	72,215.21	
Discover 125CC (0020)	20%	90,269.01	-	-	-	90,269.01	90,269.01	18,053.80	72,215.21	
<b>Total</b>		<b>14,63,611.86</b>	-	-	-	<b>14,63,611.86</b>	<b>14,63,611.86</b>	<b>2,92,722.37</b>	<b>11,70,889.49</b>	
<b>Pool D</b>										
SS Table (6 Nos.)	15%	-	3,33,350.00	-	-	3,33,350.00	3,33,350.00	50,002.50	2,83,347.50	
Cross over Bench (2 Nos.)	15%	-	94,920.00	-	-	94,920.00	94,920.00	14,238.00	80,682.00	
SS Tool(2 Nos.)	15%	-	5,650.00	-	-	5,650.00	5,650.00	847.50	4,802.50	
SS Chair (2 Nos.)	15%	-	11,300.00	-	-	11,300.00	11,300.00	1,695.00	9,605.00	
SS Tank (10 Nos.)	15%	-	-	-	2,03,400.00	2,03,400.00	67,800.00	10,170.00	1,93,230.00	
SS Tools (13 Nos.)	15%	-	-	-	36,725.00	36,725.00	12,241.67	1,836.25	34,888.75	
SS Ladder (2 Nos.)	15%	-	-	-	49,720.00	49,720.00	16,573.33	2,486.00	47,234.00	
SS Crate (Nos.)	15%	-	-	-	1,89,840.00	1,89,840.00	63,280.00	9,492.00	1,80,348.00	
Cross over Bench (Nos.)	15%	-	3,20,016.00	-	-	3,20,016.00	3,20,016.00	48,002.40	2,72,013.60	
Micro Bilogy - Epoxy	15%	-	3,27,432.30	-	-	3,27,432.30	3,27,432.30	49,114.85	2,78,317.46	
Ink Jet Printer (Factory use)	15%	-	50,850.00	-	-	50,850.00	50,850.00	7,627.50	43,222.50	
Machinery	15%	68,71,293.16	-	-	-	68,71,293.16	68,71,293.16	10,30,693.97	58,40,599.18	
Haemodialysis Unit - Machinery	15%	-	-	-	3,22,71,349.62	3,22,71,349.62	3,22,71,349.62	48,40,702.44	2,74,30,647.18	
Haemodialysis Unit - Civil Structure	15%	-	-	-	2,08,77,539.53	2,08,77,539.53	2,08,77,539.53	31,31,630.93	1,77,45,908.60	
Machinery - AAS (QC)	15%	37,30,412.50	-	-	-	37,30,412.50	37,30,412.50	5,59,561.88	31,70,850.63	
Microbiology Machine Parts	15%	-	-	-	-	-	-	-	-	
Japanese Vacuum (2300Watt)	15%	12,381.88	-	-	-	12,381.88	12,381.88	1,857.28	10,524.60	
A.C. (Videocon)	15%	25,482.99	-	-	-	25,482.99	25,482.99	3,822.45	21,660.55	
Humidator (York)	15%	65,493.68	-	-	-	65,493.68	65,493.68	9,824.05	55,669.63	
Oven	15%	3,78,547.19	-	-	-	3,78,547.19	3,78,547.19	56,782.08	3,21,765.11	
Mousterizer - 25	15%	89,785.88	-	-	-	89,785.88	89,785.88	13,467.88	76,318.00	
O.R.S. Packing Machine	15%	3,07,224.89	-	-	-	3,07,224.89	3,07,224.89	46,083.73	2,61,141.15	
Stability Chamber	15%	2,07,198.18	-	-	-	2,07,198.18	2,07,198.18	31,079.73	1,76,118.45	
Stabilizer	15%	14,289.53	-	-	-	14,289.53	14,289.53	2,143.43	12,146.10	
Machiner Spare Parts	15%	22,36,361.81	-	-	-	22,36,361.81	22,36,361.81	3,35,454.27	19,00,907.54	
Nailing House	15%	22,790.26	-	-	-	22,790.26	22,790.26	3,418.54	19,371.72	
Collection Pit - Factory	15%	29,110.78	-	-	-	29,110.78	29,110.78	4,366.62	24,744.16	
Surfendrain Bourndry Wall	15%	11,246.84	-	-	-	11,246.84	11,246.84	1,687.03	9,559.81	
Electricity Generator	15%	1.00	-	-	-	1.00	1.00	-	1.00	
Cycle Stand	15%	2,789.65	-	-	-	2,789.65	2,789.65	418.45	2,371.20	
Well (Inar)	15%	7,739.11	-	-	-	7,739.11	7,739.11	1,160.87	6,578.24	
Lab Glassware	15%	30,173.77	-	-	-	30,173.77	30,173.77	4,526.07	25,647.71	
Compound Fencing	15%	46,540.80	-	-	-	46,540.80	46,540.80	6,981.12	39,559.68	
Lift	15%	21,310.36	-	-	-	21,310.36	21,310.36	3,196.55	18,113.80	
Romebha Machine Spares	15%	4,57,702.32	-	-	-	4,57,702.32	4,57,702.32	68,655.35	3,89,046.97	
Other Machines	15%	1,42,798.95	-	-	-	1,42,798.95	1,42,798.95	21,419.84	1,21,379.11	
Lab Equipment	15%	63,82,296.09	-	-	-	63,82,296.09	63,82,296.09	9,57,344.41	54,24,951.68	
Other Machine Spares	15%	30,156.96	-	-	-	30,156.96	30,156.96	4,523.54	25,633.42	
<b>Total</b>		<b>2,11,23,128.57</b>	<b>11,43,518.30</b>	-	<b>4,79,685.00</b>	<b>5,31,48,889.15</b>	<b>7,58,95,221.02</b>	<b>7,55,75,431.02</b>	<b>1,13,36,314.50</b>	<b>6,45,58,906.51</b>
<b>Pool E</b>										
Software		-	-	-	-	-	-	-	-	
<b>Total</b>		-	-	-	-	-	-	-	-	
<b>Capital Work-in-Progress</b>										
Haemodialysis Unit - Machinery		2,76,01,150.00	46,70,199.62	-	-	(3,22,71,349.62)	-	-	-	
Haemodialysis Unit - Civil Structure		2,08,77,539.53	-	-	-	(2,08,77,539.53)	-	-	-	
<b>Total</b>		<b>4,84,78,689.53</b>	<b>46,70,199.62</b>	-	-	<b>(5,31,48,889.15)</b>	-	-	-	
<b>Grand Total</b>		<b>8,21,44,290.22</b>	<b>58,50,717.92</b>	-	<b>4,79,685.00</b>	-	<b>8,84,74,693.14</b>	<b>8,81,54,903.14</b>	<b>1,24,23,062.80</b>	<b>7,60,51,630.34</b>



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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Advances, Deposits & Prepaids**

**Schedule - 9**

Particulars	As on 2080.03.31	As on 2079.03.32
1. Advance Income Tax & TDS Receivables	2,01,73,629.24	1,87,13,785.56
2. Staff Advances (Schedule-9A)	1,09,244.26	1,52,760.83
3. Receivables for Utilities	4,27,561.20	-
4. LC & Bank Guarantee Margins (Schedule-9B)	37,24,205.72	36,41,205.72
5. Advances to Suppliers and Other Recievables (Schedule-9C)	3,94,83,895.53	3,94,83,895.53
6. Other Deposits (Schedule-9D)	7,05,335.93	7,05,335.93
7. Prepaid Insurance	73,868.01	73,841.24
<b>Total</b>	<b>6,46,97,739.89</b>	<b>6,27,70,824.81</b>

**Trade & Other Payables**

**Schedule - 10**

Particulars	As on 2080.03.31	As on 2079.03.32
1. Security Deposit (Dharauti) & Retentions (Schedule - 10A)	65,15,844.43	53,72,898.43
2. LC Payable (Schedule - 10B)	47,928.80	47,928.80
3. Sundry Parties, Bills & Other Payable (Schedule - 10C)	64,98,25,605.96	55,93,91,555.88
4. Advance from Customers & Others	29,16,890.97	28,43,468.50
5. Deferred Liabilities (Provision for Doubtful Debtors)	2,41,591.68	2,41,591.68
6. Others		
a. Rawmaterials Received from JICA	12,392.76	12,392.76
b. Packing Apparatus Recived from UNICEF	5,317.03	5,317.03
<b>Total</b>	<b>65,95,65,571.63</b>	<b>56,79,15,153.08</b>

**Provisions**

**Schedule - 11**

Particulars	As on 2080.03.31	As on 2079.03.32
1. Provision for Income Tax	-	-
2. Staff Gratuity & Other Provisions:		
a. Provision for Staff Welfare	37,15,513.02	37,15,513.02
b. Provision for Gratuity	11,63,41,404.78	10,60,13,838.00
Less: Employer's Contribution to Gratuity Fund Scheme of CIT	(22,56,535.22)	-
c. Provision for Staff Medicals	3,85,66,066.14	3,62,24,166.17
d. Provision for Accumulated Leaves	2,97,88,155.53	2,75,73,486.50
e. Provision for Staff Insurance	11,98,45,398.00	11,20,49,559.15
3. Accumulated Leaves Provision for Contract Staffs	5,67,401.50	-
<b>Total</b>	<b>30,65,67,403.75</b>	<b>28,55,76,562.84</b>

8

Signature of Stamp



**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Expenses Remaining to be Written Off (Preliminary Expenses)**

**Schedule - 12**

Particulars	As on 2080.03.31	As on 2079.03.32
1. Expenses Prior to Incorporation	-	-
2. Expenses Prior to Operation	-	-
3. Expenses for Issuing Shares & Debebtures	-	-
4. Other Deferred Expenses	-	-
<b>Total</b>	-	-

**Contingent Liabilities**

**Schedule - 13**

Particulars	As on 2080.03.31	As on 2079.03.32
1. Any claim against the Company before becoming a debt	-	-
2. Total amount of contract to be implemented	-	-
3. Uncalled amount of partly-paid up shares out of the shares subscribed by the Company	-	-
4. Amount of guarantee undertaken by the Company; its Managing Director, Director, Manager or Officer or any other person on behalf of the Company	-	-
5. Dividend for cumulative fixed dividend for Preference Shares in case such shares hold one step higher priority over other shares	-	-
6. Income Tax & VAT dues claims from IRO, Tripureshwor	6,49,80,119.73	-
7. Transaction amount of Land (Ropani: 3-4-3-1) at Babarmahal sold by Nepal Aushadhi Limited to Nepal Oil Corporation Limited on 2065/02/03 reverted by the Supreme Court's order of 2079/05/09 under writ No. 067-WF-0030	11,37,12,500.00	-
<b>Total</b>	<b>17,86,92,619.73</b>	-

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**

**Sundry Debtors**

**Schedule 7A**

Particulars	2080.03.31		2079.03.32	
	Dr	Cr	Dr.	Cr.
<b>Moving Debtors:</b>				
Aishwarya Medicine Distributors		12,350.23		9,812.39
Ajambari Pharmaceuticals		10,455.55		6,487.52
Antriksham Medicine Suppliers	9,076.11		9,076.11	
Aroma Pharmaceuticals		11,582.88		8,605.45
Bhaktapur Pharamaceticals		13,398.13		37,766.02
Brass Medicine Distributors		13,717.55	33,309.53	
Careplus Distributors		4,711.20	-	
Civil Aviation Authority			30,000.00	
Concept Medi Corner Pvt. Ltd.		9,286.84		6,364.04
Dahal And Brothers Medicine Distributors				303.10
Dynamic Pharmaceuticals Pvt. Ltd.		3,848.91		1,953.68
Energy Pharma Sales		1,786.50		
Exide Pharmacy		3,707.57		2,632.35
Global Chain Pharma Pvt Ltd	33,078.47			33,187.91
Globe Pharmaceuticuals	13,232.95			1,011.86
Himgiri Medico Pvt. Ltd.		13,777.67		11,984.67
Honey Medico Distributors		2,628.03	60,994.61	
Icon Pharma		38,837.97		1,825.26
Ikhapukhu Medicine Distributors		9,273.33		16,110.05
Jay Maa Medical		7,365.17		5,096.89
Juntara Pharmaceuticals(Ex.Akash Medicine)	21,597.08			
K.B Medicine Distributors		25,377.64	14,733.87	
Karunakaram Pharma		6,470.11		6,470.11
Khem Enterprises	78,873.91			8,897.04
Kirshi Tatha Pasupanchi Mantralaya		801.00		801.00
Laxman Pharmaceticals		6,025.90		4,215.22
Laxmishree Pharmacy		7,243.75		
Many Med Distributors	1,726.44		66,699.67	
Mass Medi Link Pvt. Ltd (Ex- Evergreen Medicine)	18,802.51			14,759.81
Medicine Solution Pvt. Ltd	78,648.53			5,878.94
National Academy of Medicial Science, Bir Hospital	2,65,019.59		2,65,019.59	
Nepal Elictricity Authority			60,000.00	
Nepal Elictricity Authority Balaju			72,000.00	
Nepal Elictricity Authority, Kuleshwor			12,000.00	
Nepal Elictricity Authority, Pulchwok			23,640.00	
Nepal Telecom Jawalakhel Branch		5,175.00		5,175.00
New Dreams Enterprises	11,124.20		9,484.00	
New Loyal Medicine Distributos		6,320.24		19,004.48
New Medico Pharma		3,287.20		5,368.72
Nijamati Aspatal	1,67,839.00		139.00	
Nishi Bhujji Drug Suppliers		146.01		146.01
Non Due Pharmaceuticals	1,51,622.78		1,63,145.89	
Okhati Ghar	1,05,040.50			5,685.70
Om Surgical Concern Pvt. Ltd.			76,543.60	
Padma Medicine Distributors		4,004.94	45,995.06	
Parrastra Mantralaya	35,280.00		35,280.00	
Pradhanmantri Tatha Mantriparisad Ko Karyalaya	32,838.44		32,838.44	
Raifort Pharma	17,707.08			2,017.92

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Sundry Debtors**

**Schedule 7A**

Particulars	2080.03.31		2079.03.32	
	Dr.	Cr.	Dr.	Cr.
Relieve Pharmaceuticals	52,384.78		52,487.39	
Royal Medico Concern		5,254.15		5,254.15
Rusha Pharma Enterprises	89,460.57		66,093.14	
S.K. Pharmaceuticals		9,443.37	32,235.31	
S.S Overseas Traders	20,001.67		15,042.05	
Sajha Swasthya Sewa	3,04,082.55		2,97,549.07	
Samanantar Medico Pharma		139.05		103.55
Saubhageshwor Pharmacy		130.68		130.68
Shejal Saisab Pharma		5,282.74		
Shram Rojgar Tatha Samajik Surkxhya Mantralaya	30,000.00		30,000.00	
Shree Aushadhi Pasal		64.12		64.12
Shyam Medical Hall	15,683.24		61,381.56	
Sujan Pharma Pvt.Ltd.		175.54		175.54
Suraj Medico		14,807.32		
Themjon Traders		15,001.33		11,758.68
Trishakti Medicine Distributors		143.23		143.23
Udhog Banijaya Tatha Aapurti Mantralaya	55,715.08		55,715.08	
Unique Medico		167.04		167.04
Wellfare Medicos		10,489.73		10,489.73
Yasoda Pharma Traders		40,592.90		
Yetichem Distributors	1,01,134.41		2,02,526.86	
<b>Sub-Total</b>	<b>17,09,969.89</b>	<b>3,23,270.52</b>	<b>18,23,929.83</b>	<b>2,49,847.86</b>
<b>Non-Moving Debtors</b>				
Aaju Pharmaceuticals , Teku	2,70,219.86		2,70,219.86	
Aapurti Byabastha Mahasakha (Kfw)	10,32,672.34		10,32,672.34	
Aarati Pharmaceuticals	1,16,791.69		1,16,791.69	
Apurti Byabastha Mahasakha , Teku	3,67,652.75		3,67,652.75	
Atlas Medicine Concern	4,303.68		4,303.68	
Banaspati Bibhag , Thapthali	1,150.00		1,150.00	
Basundhara Pharma, New Baneshwor	45,481.88		45,481.88	
Bhaktapur Hospital	1,11,785.45		1,11,785.45	
Bheri Anchal Aspatal	19,391.54		19,391.54	
Bheri Pharmaceuticals , Nepalganj	14,424.03		14,424.03	
Bindyabasini Medical Store , Chabhil	44,204.18		44,204.18	
Binju Pharma ,Chhetrapati	46,398.05		46,398.05	
Binod Medicine Distributors	24,175.35		24,175.35	
Biotech Lab Banaspati Bibhag	2,150.00		2,150.00	
Biratnagar Jute Mill	3,712.10		3,712.10	
Birendra Police Hospital	12,033.40		12,033.40	
Bpkihs Aspatal	29,183.40		29,183.40	
Carewel Pharmaceuticals	71,103.72		71,103.72	
Chest Hospital, Chest Clinic	6,756.98		6,756.98	
Chiranjibi Med. Store	2,24,745.87		2,24,745.87	
Chitwan Medicine Concern	13,567.24		13,567.24	
Christina Dispensary (German Nepal Help Asso.)	22,754.26		22,754.26	
Clinic Health Care Pharma Nurshing Home, Balju	4,903.60		4,903.60	
Dhawalagiri Med Suppliers	59,460.35		59,460.35	
F. D. C. Laboratory ,Chhauni	12,000.00		12,000.00	
Global Drug Distributors , Nepalganj	1,37,647.60		1,37,647.60	

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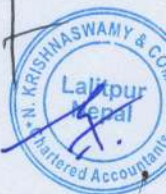
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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Sundry Debtors**

**Schedule 7A**

Particulars	2080.03.31		2079.03.32	
	Dr	Cr	Dr.	Cr.
Gupta Med. Distributors , Tulsipur	46,524.34		46,524.34	
Gupta Medicine Centre ,Malangawa	30,796.06		30,796.06	
H.K. Trade Impex , Biratnagar	67,753.32		67,753.32	
Him Shree Pharma ,Pokhara	30,717.00		30,717.00	
Himalaya Medcal Hall, Biratnagar	33,486.44		33,486.44	
Himalyan Health And Environment , Solu	6,500.69		6,500.69	
Himalyan Health Environment Service Solu	16,137.31		16,137.31	
Indra Med. Store	91,318.56		91,318.56	
Integrated Community Health Service	29,891.00		29,891.00	
Jadibuti Utpadan Tatha Prasodhan Company	9,007.14		9,007.14	
Jana .Swa. Sakha , Chitwan	879.25		879.25	
Jana. Swa. Sakha, Morang	11,190.25		11,190.25	
Jana. Swa. Sakha, Parsa	18,073.62		18,073.62	
Jaya Shree Janta Dispensary , Rajbiraj	20,369.94		20,369.94	
Jeeban Jyoti Trade Impex	49,920.08		49,920.08	
Jeevan Med. Hall . Tikapur	11,399.65		11,399.65	
Jica Nepal	1,75,434.42		1,75,434.42	
Jilla Jana Swa. Sakha , Dillibazar	6,449.40		6,449.40	
Jilla Jana Swasthya Karyalaya , Baitadi	666.00		666.00	
Jilla Janaswasthya Karyalaya , Rajbiraj	1,374.00		1,374.00	
Jilla Janaswasthya Karyalaya , Bharatpur	10,510.00		10,510.00	
Jilla Swasthya Karyalaya , Ilam	40,851.80		40,851.80	
Jilla Swasthya Karyalaya , Kapilbastu	4,100.65		4,100.65	
Jilla Swasthya Karyalaya , Parsha	1,44,130.65		1,44,130.65	
Jilla Swasthya Karyalaya ,Baglung	6,556.65		6,556.65	
Joshi Med. Hall , Dadeldhura	1,454.43		1,454.43	
Kalika Med. Distributors , Surkhet	1,84,269.32		1,84,269.32	
Kanti Bal Aspatal	13,737.66		13,737.66	
Kathmandu Model Hospital	13,762.50		13,762.50	
Koshi Anchal Aspatal	1,60,792.25		1,60,792.25	
Kumar Stores	1,69,530.65		1,69,530.65	
Laxmi Med. Hall , Jumla	3,781.47		3,781.47	
Lumbini Anchal Bikash Samiti	33,715.20		33,715.20	
Madhyamanchal Kshetriya Medical Store	16,016.00		16,016.00	
Madhyamanchal Med. Distributors	1,15,512.73		1,15,512.73	
Mahara Med. Hall , Doti	2,597.34		2,597.34	
Mangal Enterprises	96,979.85		96,979.85	
Mechi Anchal Aspatal	15,626.92		15,626.92	
Medichem Pharma ,Nepalganj	39,302.00		39,302.00	
Mrigendra Chikitisha Guthi	7,389.09		7,389.09	
Nakkhu Jail	49,077.60		49,077.60	
New Jana Sewa Med Hall	1,01,500.97		1,01,500.97	
New Laxmi Medicine Suppliers	2,05,872.35		2,05,872.35	
New Mrigendra International Trade Concern	79,934.95		79,934.95	
New Surkhet Med. Hall , Surkhet	339.26		339.26	
New Yeti Drug House , Hetauda	10,075.93		10,075.93	
Ntc ,Tripureshwar	3,730.10		3,730.10	
Paropakar Kendriya Karyalaya	18,605.26		18,605.26	
Paschimanchal Kshetriya Medical Store, Butwal	49,126.80		49,126.80	

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**

**Sundry Debtors**

**Schedule 7A**

Particulars	2080.03.31		2079.03.32	
	Dr	Cr	Dr	Cr
Paschimanchal Medicine Suppliers , Pokhara	1,98,878.45		1,98,878.45	
Patan Hospital	20,018.67		20,018.67	
Pradhan Med Store	28,516.57		28,516.57	
Public Health Concern , Kirtipur	1,200.00		1,200.00	
Public Health Concern Kirtipur Trust , Kirtipur	179.50		179.50	
Puja Pharmaceuticals	54,848.07		54,848.07	
Puran Med. Hall	24,814.12		24,814.12	
Purwanchal Kshetriya Aspatal	20,315.00		20,315.00	
Purwanchal Kshetriya Medical Store ,Biratnagar	26,734.57		26,734.57	
Raj Bhandari Pharmaceuticals	28,136.31		28,136.31	
Raj Medicine Distributors	1,44,389.38		1,44,389.38	
Rapti Aushadhalaya , Ghorahi	15,047.98		15,047.98	
Rastriya Kshaya Rog Kendra	58,741.81		58,741.81	
Rastriya Kshaya Rog Kendra ( Who ) ,Thimi	20,583.00		20,583.00	
Roshan Med. Distributors , Nepalganj	26,509.98		26,509.98	
Ruchi Pharmaceuticals	1,23,350.81		1,23,350.81	
Rungata Med. Pharmaceuticals	1,63,201.47		1,63,201.47	
S. Importers	68,889.85		68,889.85	
Sagarmatha Anchal Aspatal	4,390.60		4,390.60	
Sajha Swasthya Sewa , Bharatpur	8,871.01		8,871.01	
Sajha Swasthya Sewa , Biratnagar	68,369.34		68,369.34	
Sajha Swasthya Sewa , Butwal	30,150.42		30,150.42	
Sajha Swasthya Sewa , Dhangadhi	3,03,616.83		3,03,616.83	
Sajha Swasthya Sewa ,Nepalganj	677.71		677.71	
Samudayik Pharmacy , Dhangadhi	8,102.81		8,102.81	
Sanepa Health Centre ,Sanepa	1,102.68		1,102.68	
Sanjay Pharmaceuticals , Biratnagar	49,202.22		49,202.22	
Sanjibani Med.Distributors, Narayanghat	1,63,201.47		1,63,201.47	
Sapan Medical Hall ,Krishna Nagar	88,996.30		88,996.30	
Sardon , Biratnagar	1,62,358.78		1,62,358.78	
Shila Medical Hall , Baglung	3,09,281.18		3,09,281.18	
Shreekrishna Medico Concern ,Baglung	1,25,515.03		1,25,515.03	
Siraha Drug House ,Siraha	1,64,507.06		1,64,507.06	
Sita Enterprises , Itahari	1,76,804.09		1,76,804.09	
Sudarsan Traders , Biratnagar	74,686.78		74,686.78	
Sudur Paschi.Kshatriya Med . Store , Dhangadhi	694.94		694.94	
Sundaram Pharmacy , Narayan Ghat	78,620.90		78,620.90	
Swa. Ma. Jana Swa Karyalaya	8,272.45		8,272.45	
Swa. Ma. Ma. Pa. Kshe. Swa. Se. Ni. , Surkhet	4,73,686.48		4,73,686.48	
Swa. Ma. Madhymanchal Kshe. Swa.Se. Ni,Pulchowk	26,548.23		26,548.23	
Swa. Ma. Paschimanchal Kshe. Se. Ni. ,Pokhara	3,38,830.06		3,38,830.06	
Swa. Ma. Purbanchal Kshe. Se. Ni. ,Dhankuta	21,106.67		21,106.67	
Swa. Mantralaya Epidimiology Mahasakha	3,86,347.65		3,86,347.65	
T.U. Teaching Hospital , Maharjgunj	1,25,543.85		1,25,543.85	
Tara Upakar Med Hall , Mahendra Nagar	20,165.58		20,165.58	
Teku Saruwa Rog Aspatal	2,79,709.03		2,79,709.03	
Ttam Importers	67,482.23		67,482.23	
UNFPA	84,524.50		84,524.50	
Welmed Distributors , Sunsari	2,63,557.52		2,63,557.52	

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**

**Sundry Debtors**

**Schedule 7A**

Particulars	2080.03.31		2079.03.32	
	Dr	Cr	Dr.	Cr.
World N. Malankhel Swa. Se. Samiti, Sinddupalchowk	781.50		781.50	
World Never M. Swa. Se. Samiti, Ramechhap	3,900.00		3,900.00	
<b>Credit Balance</b>				
Amrit Thopa Medical Store		2,848.52		2,848.52
Ananda Store		3,291.16		3,291.16
Baglung Hospital		8,000.00		8,000.00
Baidya Medical Hall		5,182.86		5,182.86
Basundhara Drug Distributors , Chhetrapati		2,309.51		2,309.51
Birendra Hospital , Chhauni		19,520.50		19,520.50
Drug Imporium, Biratnagar		1,459.33		1,459.33
General Med Traders		11,753.42		11,753.42
Hill Drug Skim		14,405.48		14,405.48
Himalyan Health And Environment Service, Solu		2,076.82		2,076.82
Inter Nepal Follow Ship		6,450.00		6,450.00
Jana Swa. Sakha , Solukhumbu		5,670.00		5,670.00
Jana. Swa. Sakha , Lalitpur		5,637.36		5,637.36
Jilla Janaswasthya Karyalaya , Bhakatpur		6,324.75		6,324.75
Kathmandu Med. Distributors		1,689.91		1,689.91
Koirala Med. Hall		1,018.51		1,018.51
M.S.M.T. Nepal , Thapathali		64,903.91		64,903.91
Mahendra Adarsha Chikitsalaya		1,526.75		1,526.75
Medical Depo Store, Chhauni		84,859.06		84,859.06
Nepal Pariwar Niyojan Sangh, Pulchowk		1,061.31		1,061.31
Nepal Red Cross Socceity , Lalitpur		3,084.20		3,084.20
Om Med Distributors		25,621.26		25,621.26
Om Med Pharma Suppliers		58,760.18		58,760.18
Pharmacy Gandaki Zone Hospital ,		12,624.86		12,624.86
Piyush Bhaw Trade Concern		201.87		201.87
Salt Trading Corporation Ltd.		6,975.00		6,975.00
Salyan Health Center , Solukhumbu		3,128.65		3,128.65
Sha. Ne. Se. Au. Sewa Up Samiti		1,42,701.76		1,42,701.76
Shrestha Med. Distributors , Tulsipur		1,343.31		1,343.31
Sumitra Pharmacy , Damak		1,314.47		1,314.47
Swa. Ma. Sudur Pa. Kshe. Swa. Se. Ni.		60,419.07		60,419.07
Swa. Mantra. Swa. Se. Bi. Aa. Bya. Mahasakha		3,96,282.18		3,96,282.18
Swa. Mantralaya Chikitsa Mahasakha		1,94,995.83		1,94,995.83
Swa. Mantralaya E. Pro.		13,27,190.12		13,27,190.12
Team Hospital		4,277.50		4,277.50
Tribhuvan University, Kritipur		1,480.65		1,480.65
UNICEF		1,03,230.38		1,03,230.38
<b>Sub-Total</b>	<b>98,99,399.61</b>	<b>25,93,620.45</b>	<b>98,99,399.61</b>	<b>25,93,620.45</b>
<b>Total</b>	<b>1,16,09,369.50</b>	<b>29,16,890.97</b>	<b>1,17,23,329.44</b>	<b>28,43,468.31</b>

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Staff Advances**

**Schedule - 9A**

S. N.	Name of Staff	As on 2080.03.31	As on 2079.03.32
<b><u>Non-moving Balances:</u></b>			
1	A. M. Hamal	5,000.00	5,000.00
2	Ahilya Maharjan	78,558.20	78,558.20
3	Amarlal Maharjan	1,274.56	1,274.56
4	Ambar Bahadur Shahi	(1,136.23)	(1,136.23)
5	Arbind Kumar Thakur	1,955.50	1,955.50
6	Chaitya Maharjan	(663.54)	(663.54)
7	Durga Adhikari	9,819.15	9,819.15
8	Ganesh Prasad Upadhyaya	(5,400.00)	(5,400.00)
9	Jamnuna Sunuwar	9,180.64	9,180.64
10	Jhabindra Prasad Gyawali	(1,729.00)	(1,729.00)
11	Kamal Narayan Chaudhary	(5,328.00)	(5,328.00)
12	Laxmi Basnet	4,293.00	4,293.00
13	Lekh Nath Kandel	1,600.00	1,600.00
14	Lila Sharma	5,114.99	5,114.99
15	Narad Pokharel	5,870.73	5,870.73
16	Nirupama Thapa Chhetri	(7,351.00)	(7,351.00)
17	Padma Bhandari	(121.75)	(121.75)
18	Purna Bahadur Shrestha	17,661.00	17,661.00
19	Ratnesh Kumar Jha	-	-
20	Shanker Pratap Singh	5,000.00	5,000.00
21	Shree Krishna Maharjan	2,029.50	2,029.50
22	Shyam Bahadur Khadka	(1,136.23)	(1,136.23)
23	Srasawati Devi Ghimire	(890.00)	(890.00)
24	Tika Ram Sharma	(265.95)	(265.95)
25	Others	25,147.01	25,147.01
<b>Sub-Total</b>		<b>1,48,482.58</b>	<b>1,48,482.58</b>
<b><u>Moving Balances:</u></b>			
26	Satya Dev Pandey	(25,000.00)	-
27	Kamal Narayan Chaudhary	(15,000.00)	-
28	Anil Timilshina	-	(8,321.75)
29	Rajan Chhusyabag	(395.00)	12,600.00
30	Others (TDS Adjustments)	1,156.68	-
<b>Sub-Total</b>		<b>(39,238.32)</b>	<b>4,278.25</b>
<b>Total</b>		<b>1,09,244.26</b>	<b>1,52,760.83</b>

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Nepal Aushadhi Limited

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements  
For the Year Ended on Ashadh 31, 2080 (July 16, 2023)



L/C Debit

Schedule - 9B

S. N.	Name of the Companies	L/C No.	As on 2080.03.31	As on 2079.03.32
<b><u>Non-Moving Balance:</u></b>				
1	Associated Capsule	NBOC101/503	1,576.58	1,576.58
2	Acidhem	95-ILC-0340	6,960.94	6,960.94
3	Win Chemical	NBOC/00/224	2,258.12	2,258.12
4	Chemicals & Instrument	ILC-25/405	3,896.46	3,896.46
5	Parkin Chemical Ind.	ILC-24/178	10,088.01	10,088.01
6	De - Melk Ind.	LC 24/250	13,156.32	13,156.32
7	Flex Alloys Pvt .Ltd	HBLIF 3640083	2,604.04	2,604.04
8	China National Chemical	95-ILC-281	26,937.50	26,937.50
9	China National Chemical	ILC-098	13,624.46	13,624.46
10	Olpesa S.A.	ILC-091	1,23,408.00	1,23,408.00
11	Vazir Glass	ILC-27/186	3,932.87	3,932.87
12	Sukhjit Starch & Chemical	NBOC/01/394	6,095.72	6,095.72
13	Mahalaxmi glass Work	NCCB0360INO215	3,755.62	3,755.62
14	Marshing & Co.	NBOC/99/254	1,47,347.89	1,47,347.89
15	Marshing & Co.	24/2326	10,232.90	10,232.90
16	Marshing & Co.	HBLFX3640868	13,000.00	13,000.00
17	Unico & Co.	LC-22/1666	29,521.80	29,521.80
18	Unico & Co.	LC-21/276	5,071.80	5,071.80
19	Unico & Co.	LC-24/2327	4,95,258.75	4,95,258.75
20	Waylink International	NBOC/99/159	7,161.91	7,161.91
21	Waylink International	NBOC/99/166	3,105.00	3,105.00
22	Gujarat Glass P Ltd	NCCBO-362IN0048	2,850.19	2,850.19
23	Iwaki & Co.	ILC-25/1413	11,515.00	11,515.00
24	Iwaki & Co.	ILC-385	17,737.20	17,737.20
25	Gopinath Glass supply	ILC-1089	1,929.81	1,929.81
26	Gopinath Glass supply	ILC-305	12,429.19	12,429.19
27	Gopinath Glass supply	ILC-035	4,600.46	4,600.46
28	Indo German Alk	ILC-27/107	11,800.37	11,800.37
29	Indo German Alk	ILC-350	3,881.15	3,881.15
30	Indo German Alk	96-ILC-2021	35,098.91	35,098.91
31	Indo German Alk	ILC-2090	25,010.50	25,010.50
32	Indo German Alk	ILC-082	2,344.46	2,344.46
33	Indo German Alk	ILC-134	953.35	953.35
34	Jayana Pharma.	96/ILC-2052	15,066.91	15,066.91
35	Jayana Pharma.	96-ILC-2071	6,836.20	6,836.20
36	Jayana Pharma.	NOBC 198/078	4,997.00	4,997.00
37	Jayana Pharma.	NOBC/99/134	17,616.50	17,616.50
38	Jayana Pharma.	NOBC/99/177	1,284.52	1,284.52
39	Jayana Pharma.	HBLC-3580091	7,367.55	7,367.55
40	International Capsule	ILC_160	810.00	810.00
41	Hindusthan National Glass	ILC-2002	86,201.18	86,201.18
42	Sudarshan Trading Co.	NBOC/98/023	44,380.71	44,380.71
43	Scheco Pv Ong Co.	96-ILC-059	30,952.84	30,952.84
44	Nestran Medical Service	NBOC/00/349	1,761.65	1,761.65
45	K + K Greef	ILC-306	10,785.38	10,785.38
46	NRB	LC Margin	51,000.00	51,000.00
<b>Sub-Total</b>			<b>13,38,205.72</b>	<b>13,38,205.72</b>
<b><u>Moving Balances:</u></b>				
47	Atman Pharmaceuticals	LC No. 502ILUI221510002	-	23,03,000.00
48	Kandisa Packers, India	LC No. 502ILSI230709001	19,54,000.00	-
49	Sudarshan Trading Co., India	LC No. 502ILSI230602001	4,32,000.00	-
<b>Sub-Total</b>			<b>23,86,000.00</b>	<b>23,03,000.00</b>
<b>Total</b>			<b>37,24,205.72</b>	<b>36,41,205.72</b>



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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Advance to Suppliers & Other Receivables:**

**Schedule - 9C**

S. N.	Particulars	As on 2080.03.31	As on 2079.03.32
<b><u>Non-Moving Balances:</u></b>			
1	Recoverable Amount from Parties for Advertisement	16,800.00	16,800.00
2	Deductible Amount for Advertisement	1,500.00	1,500.00
3	Birgunj Sugar Mill	46,826.25	46,826.25
4	Birendra Police Hospital	5,000.00	5,000.00
5	Doers Carriers	17,467.66	17,467.66
6	Ministry of Health and Population	2,32,115.00	2,32,115.00
7	Kale Hoarding Fitting Centre	360.75	360.75
8	Nepal Oil Corporaton	406.92	406.92
9	Nepal Yatayat Corporation	4,039.73	4,039.73
10	Nepal CRS Company	14,25,000.00	14,25,000.00
11	Prakash Roadways Nepal	18,913.00	18,913.00
12	Royal Nepalese Army	57,298.24	57,298.24
13	Department of Health Services (Supply)	43,858.34	43,858.34
14	National Trading Limited	2,205.81	2,205.81
15	Recoverable Amount from Stockists for Advertisement	12,945.81	12,945.81
16	S. K. Sales Enterprises	23,950.00	23,950.00
17	World Food Program	7,000.00	7,000.00
18	Advance Payment to Indian Suppliers	5,55,243.50	5,55,243.50
19	Worldlink Communications Ltd.	2,000.00	2,000.00
20	Key Concept Nepal Pvt. Ltd.	2,52,82,667.00	2,52,82,667.00
21	Sudarshan Trader	74,910.18	74,910.18
22	Krishna Cheli Chonchhe	2,79,255.09	2,79,255.09
23	House Rent Tax	1,01,01,851.61	1,01,01,851.61
24	Kumari Chowck & Central Tehshil Office	31,234.00	31,234.00
25	Secretriat of Peace Fund	26,683.00	26,683.00
26	Sudarshan Trading Co., India	10,409.74	10,409.74
27	Oefeng Sengtai	91.90	91.90
28	Quality Control Lab	4,03,862.00	4,03,862.00
<b><u>Other Receivables</u></b>			
29	Raj Trade Link	8,00,000.00	8,00,000.00
<b>Sub-Total</b>		<b>3,94,83,895.53</b>	<b>3,94,83,895.53</b>
<b><u>Moving Balances:</u></b>			
-		-	-
<b>Sub-Total</b>		-	-
<b>Total</b>		<b>3,94,83,895.53</b>	<b>3,94,83,895.53</b>

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Other Deposits**

**Schedule - 9D**

S. N.	Particulars	As on 2080.03.31	As on 2079.03.32
<b><u>Non-moving Balances:</u></b>			
1	Ripumardini Petrol Station	73,662.47	73,662.47
2	Nepal Telecom - Deposit	99,530.00	99,530.00
3	Birgunj Customs Office	72,482.26	72,482.26
4	Customs Deposit	1,40,528.69	1,40,528.69
5	Merchantile Office System	3,000.00	3,000.00
6	Nepal Oil Corporaton	475.95	475.95
7	Nepal Drinking Water Corporation	12,000.00	12,000.00
8	TIA Customs Office	3,656.56	3,656.56
<b>Sub-Total</b>		<b>4,05,335.93</b>	<b>4,05,335.93</b>
<b><u>Moving Balances:</u></b>			
9	Bank Guarantee Margin for EXIM Code (NMB Bank)	3,00,000.00	3,00,000.00
<b>Sub-Total</b>		<b>3,00,000.00</b>	<b>3,00,000.00</b>
<b>Total</b>		<b>7,05,335.93</b>	<b>7,05,335.93</b>

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**Nepal Aushadhi Limited**  
Babarmahal, Kathmandu

**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



Security Deposit (Dharauti) & Retentions		Schedule - 10A	
S. N.	Particulars	As on 2080.03.31	As on 2079.03.32
<b><u>Non- Moving Balances:</u></b>			
1	Deposit (Dharauti) Amount - Sales	22,48,000.00	22,48,000.00
2	Chab Security Services	13,200.00	13,200.00
3	National Transit & Clearing	10,000.00	10,000.00
4	Nepal Bharat Transport (Dharauti)	10,000.00	10,000.00
5	Prakash International Carrier Pvt. Ltd.	20,000.00	20,000.00
6	Lal Trading Complex	13,472.00	13,472.00
7	J. B. Transport	20,000.00	20,000.00
8	N. R. Carriers	7,000.00	7,000.00
9	Kale Hoarding Fitting Centre	38,000.00	38,000.00
10	Himalayan Transport	10,000.00	10,000.00
11	Jay Bajrangwali	617.50	617.50
12	Sunita Thapa - Canteen	1,000.00	1,000.00
13	Rashtriya Beema Company	4,00,000.00	4,00,000.00
<b>Sub-Total</b>		<b>27,91,289.50</b>	<b>27,91,289.50</b>
<b><u>Moving Balances:</u></b>			
<b><u>Security Deposit:</u></b>			
14	Gorkhali Yoddha Security Service Pvt. Ltd.	2,28,360.00	1,28,360.00
15	Cloud-Tech IT Solutions Pvt. Ltd. (3 Months' Rent Deposit)	7,86,300.00	-
16	Academy of Bir Gorkhas Security Service Pvt. Ltd.	50,000.00	-
<b><u>Retention Monery for Contracts:</u></b>			
17	Asian Techno Traders Pvt. Ltd.	13,77,750.00	13,77,750.00
18	Key Concept Nepal (P.) Ltd.	11,08,394.93	9,01,748.93
19	Pacific Commercial Company Pvt. Ltd.	1,73,750.00	1,73,750.00
<b>Sub-Total</b>		<b>37,24,554.93</b>	<b>25,81,608.93</b>
<b>Total</b>		<b>65,15,844.43</b>	<b>53,72,898.43</b>





**Nepal Aushadhi Limited**

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements

For the Year Ended on Ashadh 31, 2080 (July 16, 2023)

L/C Credit

Schedule - 10B

S. N.	Supplier's Name	L/C No.	As on 2080.03.31	As on 2079.03.32
<b>Non- Moving Balances</b>				
1	India Foils Ltd	NBOC/99/145	856.84	856.84
2	India Foils Ltd	ILC-2054	1,543.75	1543.75
3	Jayana Pharma.	ILC-2061	3,971.73	3,971.73
4	Marsing & Co.	NBOC/99/234	31,382.00	31,382.00
5	V.P.Packing	NBOC/00/060	3,239.84	3,239.84
6	V.P. Packing		4,804.50	4,804.50
7	Associated Capsule	NBOC/00/223	131.10	131.1
8	Associated Capsule	NCC 130360 INO 51S	856.14	856.14
9	SudarsanTrading Co.		1,142.90	1,142.90
			<b>47,928.80</b>	<b>47,928.80</b>
<b>Moving Balances</b>				
			-	-
<b>Sub-Total</b>			-	-
<b>Total</b>			<b>47,928.80</b>	<b>47,928.80</b>

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# Nepal Aushadhi Limited

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements  
For the Year Ended on Ashadh 31, 2080 (July 16, 2023)



## Sundry Parties, Bills & Other Payable

## Schedule - 10C

Particulars	As on 2080.03.31	As on 2079.03.32
<b>Non-Moving Balances:</b>		
<u>Sundry Parties (Old):</u>		
A. N. S. Enterprises	4,050.00	4,050.00
Arun Bottle Closer	1,30,000.00	1,30,000.00
Auditor - Gyanendra Bhari	6,650.00	6,650.00
Bhairav Box Factory	17,451.72	17,451.72
Bhuji Store	3,546.00	3,546.00
Bluespring Water Suppliers	19,720.00	19,720.00
F. D. C. Lab	6,804.00	6,804.00
Gantatrik Bidyarthi (Sanyukta)	3,000.00	3,000.00
Gorkhapatra Corporation	5,17,124.80	5,17,124.80
Kamana Prakashan Samuha	25,000.00	25,000.00
Kathamndu Upatyaka Drinking Water Ltd.	4,248.93	4,248.93
Khan Builders	3,915.00	3,915.00
Laxmi Das Janak Das	6,980.71	6,980.71
Merchantile Communication Pvt. Ltd.	3,661.20	3,661.20
Multi Pharmaceutical Laboratory	497.50	497.50
Multi Sales Enterprises	1,950.00	1,950.00
N. R. Carriers Pvt. Ltd.	6,280.10	6,280.10
N. T. C.	(3,610.66)	(3,610.66)
Narayan Krishna Nyachho	40.75	40.75
Nepal Doorsanchar Employee Union	2,000.00	2,000.00
Nepal Sarvajanic Sansthan Karmachari Sangh	2,000.00	2,000.00
Nepal Transit And Warehousing Co. Ltd.	12,82,902.46	12,82,902.46
NRB - Biratnagar	3,123.83	3,123.83
NRB Revenue Account (Nepalgunj)	1,462.10	1,462.10
Pravin Dhoj Joshi & Co. (Auditor)	31,625.00	31,625.00
R. A. B. S. International	3,931.87	3,931.87
Shankha Dev Construction Pvt. Ltd.	48,341.59	48,341.59
Subekshya Printing Press	3,307.72	3,307.72
Sugam Paribahan	(9,037.25)	(9,037.25)
Supreme Commercial Concern	21,003.31	21,003.31
Daily Allowance Payable	16,000.00	16,000.00
Staff Advance Credit Accounts	2,15,531.80	2,15,531.80
Salary Payable	5,61,927.05	5,61,927.05
Tax Office (Land & Building)	11,04,600.00	11,04,600.00
Thapa Canteen	8,435.00	8,435.00
<b>Sub-Total</b>	<b>40,54,464.53</b>	<b>40,54,464.53</b>

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# Nepal Aushadhi Limited

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements  
For the Year Ended on Ashadh 31, 2080 (July 16, 2023)



## Sundry Parties, Bills & Other Payable

## Schedule - 10C

Particulars	As on 2080.03.31	As on 2079.03.32
<b><u>Moving Balances:</u></b>		
<u>Government A/c:</u>		
Ministry of Industries (Grant - Hemodialysis Unit)	2,34,57,726.50	2,34,57,726.50
Ministry of Industries & Ministry of Finance - Interest Dues	54,38,63,669.26	48,28,48,875.31
<b>Sub-Total</b>	<b>56,73,21,395.76</b>	<b>50,63,06,601.81</b>
<u>TDS Dues of Previous Years:</u>		
TDS - 1.5% Advance Tax Deduction	-	41,282.65
TDS - 1.5% Remuneration Tax	-	8,659.41
TDS - 15% Meeting Allowance Tax Deduction	-	41,043.07
TDS - 15% Remuneration Tax Deduction	-	6,06,867.19
TDS - 2% Income Tax Deduction	-	2,97,676.13
TDS - 5% Contract Tax	-	4,89,070.59
TDS - Personal Tax 15%	-	1,00,643.85
TDS - Social Security Tax	-	(1,06,201.54)
TDS - Retirement Fund Tax Deduction	-	27,003.88
<u>TDS Dues of FY 2079/080:</u>		
TDS - Audit Fee (Statutory Audit)	-	-
TDS - Audit Fee (Tax Audit & Other Certifications)	750.00	-
TDS - Remuneration Tax	13,578.30	-
TDS - Social Security Tax	43,561.93	-
TDS - Meeting Fee (15%)	68,360.25	-
TDS - Purchases Bills (1.5%)	7,676.70	-
TDS - Over-Rising Bonus on Sales (15%)	58,120.45	-
TDS - Transportation (2.5%)	2,445.33	-
<b>Sub-Total</b>	<b>1,94,492.96</b>	<b>15,06,045.23</b>
<u>Sundry Parties/Payables:</u>		
Audit Fee (Inc. VAT)	1,24,300.00	1,13,000.00
Atman Pharmaceuticals, India (Usance L/C)	-	23,02,156.25
Asian Techno Traders Pvt. Ltd.	24,65,230.00	49,65,230.00
Global Nepal Associated	10,035.00	10,035.00
Global Equipment & Trade	2,17,118.99	6,430.49
Mero Aarthik Media Pvt. Ltd.	1,20,420.00	-
Namaste Creation & Advertising Pvt. Ltd.	1,28,448.00	-
Kathamndu Upatyaka Drinking Water Ltd.	41,594.00	-
Sagar International Computer Pvt. Ltd.	11,150.00	-
A To Z Machine Workshop	11,300.00	-
E. Coil Pvt. Ltd., Lalitpur	3,20,016.00	-
Himalayan Chemical Traders	2,69,999.01	-
J.P. Engineering And Construction Pvt. Ltd	9,24,905.00	-
Madhav International Pvt. Ltd .	81,486.56	-
Plastic Udyog Ndustries Pvt Ltd.	1,60,011.41	-
PSE Life Science Pvt. Ltd.	21,876.80	-



# Nepal Aushadhi Limited

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements  
For the Year Ended on Ashadh 31, 2080 (July 16, 2023)



## Sundry Parties, Bills & Other Payable

## Schedule - 10C

Particulars	As on 2080.03.31	As on 2079.03.32
Pratik Trading Kathmandu	2,86,872.75	-
Rajanis Trade & Suppliers Ktm.	54,825.54	-
Ripumardini Petrol Station	35,500.00	-
Subekshya Printing Press	2,22,730.07	-
Secure Knight IT Solution Pvt. Ltd.	16,725.00	-
Technoelmer Kathmandu Nepal.	11,150.00	-
Variety Printers Pvt. Ltd.	1,99,897.00	-
<b>Sub-Total</b>	<b>57,35,591.13</b>	<b>73,96,851.74</b>
<b>Staff Payables:</b>		
Overtime Payable fo FY2079/080	10,27,339.03	-
TADA Payables	95,410.00	-
<b>Sub-Total</b>	<b>11,22,749.03</b>	<b>-</b>
<b>Retirement Payables:</b>		
<b>Staffs Retired in FY 2078/079:</b>		
Bhagwati Bhandari	43,45,324.37	43,45,324.37
Bhawawati Rimal	39,82,873.39	39,82,873.39
Devi Acharya	39,95,667.03	39,95,667.03
Govinda Lal Nakarmi	41,54,187.98	41,54,187.98
Jasamaya Thapa	43,52,772.20	43,52,772.20
Rupa Kuthu	43,62,487.22	43,62,487.22
Sagar Karmacharya	43,15,935.27	44,15,935.27
Sujan Shrestha	64,45,637.88	64,45,637.88
Sumitra Sharma	40,72,707.23	40,72,707.23
<b>Staffs Retired in FY 2079/080:</b>		
Ram Sharan Maharjan	49,84,577.26	-
Sita Ram Karki	67,79,931.15	-
Sumitra Luitel	49,80,446.62	-
Sabitri Shrestha (Bhatta)	47,24,872.61	-
Shobana Sindurakar	47,56,217.31	-
Surya Kala Rai	51,43,275.03	-
<b>Sub-Total</b>	<b>7,13,96,912.55</b>	<b>4,01,27,592.57</b>
<b>Total</b>	<b>64,98,25,605.96</b>	<b>55,93,91,555.88</b>

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# Nepal Aushadhi Limited

Babarmahal, Kathmandu

Schedules Forming Part of the Financial Statements  
For the Year Ended on Ashadh 31, 2080 (July 16, 2023)



## Cost of Goods Sold

## Schedule - 14

Particulars	As on 2080.03.31	As on 2079.03.32
<b>Opening Stock:</b>		
Rawmaterials	96,80,611.65	27,91,333.01
Packing Materials	1,17,66,265.98	1,02,66,891.20
Miscellaneous	12,13,847.20	9,40,555.49
Ramaterials Received from JICA	12,392.76	12,392.76
Packing Apparatus Recived from UNICEF	5,317.03	5,317.03
<b>Total</b>	<b>2,26,78,434.62</b>	<b>1,40,16,489.49</b>
<b>Purchases:</b>		
Rawmaterials	1,86,15,761.29	3,85,54,066.82
Packing Materials	28,49,133.89	52,44,161.00
<b>Total</b>	<b>2,14,64,895.18</b>	<b>4,37,98,227.82</b>
Transportation of Rawmaterials	10,51,554.00	29,19,720.50
<b>Total</b>	<b>10,51,554.00</b>	<b>29,19,720.50</b>
<b>Gross Total</b>	<b>4,51,94,883.80</b>	<b>6,07,34,437.81</b>
<b>Consumption of Rawmaterials:</b>		
<b>Closing Stock</b>		
Rawmaterials	(1,26,93,074.90)	(96,80,611.65)
Packing Materials	(93,74,662.00)	(1,17,66,265.98)
Miscellaneous	(11,34,602.60)	(12,13,847.20)
Ramaterials received from JICA	(12,392.76)	(12,392.76)
Packing Apparatus recived from UNICEF	(5,317.03)	(5,317.03)
<b>Total</b>	<b>(2,32,20,049.29)</b>	<b>(2,26,78,434.62)</b>
Opening Stock of Work-in-Progress	2,43,901.76	2,43,901.76
Closing Stock of Work-in-Progress	(2,43,901.76)	(2,43,901.76)
Consumption of Production Materials		
<b>Other Production Expenses</b>		
Factory Salary & Wages	24,12,190.31	31,91,174.87
Repair & Maintenace of Machinery	2,53,800.00	73,055.00
Factory Materials	3,78,702.53	6,01,610.82
Electricity & Water	25,77,970.14	19,67,803.01
Customs, Excise & VAT	2,37,022.00	14,27,653.18
Lab Chemicals	3,63,313.53	2,95,863.88
<b>Total</b>	<b>62,22,998.51</b>	<b>75,57,160.76</b>
<b>Total</b>	<b>2,81,97,833.02</b>	<b>4,56,13,163.95</b>
Opening Stock of Finished Goods (Medicine)	25,37,046.44	81,81,933.41
<b>Tota Available Stock of Finished Goods (Mediciene)</b>	<b>3,07,34,879.46</b>	<b>5,37,95,097.36</b>
Closing Stock of Finished Goods (Medicine)	7,98,324.82	25,37,046.44
<b>Cost of Goods Sold</b>	<b>2,99,36,554.64</b>	<b>5,12,58,050.92</b>

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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



**Selling & Distribution Expenses**

**Schedule - 15**

Particulars	As on 2080.03.31	As on 2079.03.32
Brekage Reimbursement	31,210.38	25,833.45
Business Promotion Expenses	-	-
Over-Rising Bonus	3,87,469.67	2,84,568.27
Outward Carriage	2,71,075.22	8,54,968.03
<b>Total</b>	<b>6,89,755.27</b>	<b>11,65,369.75</b>

**Administrative Expenses**

**Schedule - 16**

Particulars	As on 2080.03.31	As on 2079.03.32
Advertisement & Notice Expenses	3,59,512.18	12,04,769.78
Anniversary & Puja Expenss	94,490.00	1,00,000.00
Annual General Meeting Expenses	1,10,640.72	-
Audit Fee (Statutory Audit)	1,24,300.00	1,13,000.00
Audit Fee (Tax Audit) and Other Certification Fee	56,500.00	-
Board Meeting Allowance	2,70,325.00	2,05,080.00
Communication (Email & Internet)	85,106.14	64,461.11
Contingency Expenses	-	-
Drinking Water	1,54,297.91	3,82,452.50
Electricity Expenses	9,50,546.44	8,43,344.15
Fine & Penalty	22,000.00	4,65,150.00
Fuel Expenses	7,79,137.28	6,31,237.60
Guest & Hospitality Expenses	4,41,079.10	4,97,501.37
Insurance Expenses	1,22,898.15	2,03,105.60
Legal Consultancy Fee	1,60,000.00	1,70,000.00
Miscellaneous	2,78,576.94	4,84,910.16
Newspapers, Magazines & Books	28,100.00	25,500.00
Printing & Stationary	4,41,964.50	3,40,052.84
Recruitment Expenes (Staff & Board Members)	6,49,216.00	-
Registration & Renewal	2,15,609.00	1,25,335.00
Repair & Maintenance (Pool - A: Building)	17,49,576.94	35,52,059.82
Repair & Maintenance (Pool - B: Computer, Furniture, Office Eqp.etc.)	86,212.85	14,112.15
Repair & Maintenance (Pool - C: Vehicles)	3,42,751.31	4,51,435.75
Salary, Allowances & Other Staff Expenses (16 A)	5,08,24,541.18	4,45,37,211.60
Less: Contribution to Gratuity Fund (Grouped to Retirement Provision)	(22,56,535.22)	-
Security Expenses	11,45,820.00	11,45,820.00
Software Renewal	30,510.00	22,600.00
Travel Expenses	7,89,735.25	9,85,397.83
<b>Retirement Expenses:</b>		
Accumulated Home & Sick Leave Expenses	34,82,226.95	
Insurance Expenses	1,25,45,301.15	
Medical Expenses	38,44,190.03	
Gratuity Expenses	1,29,97,601.85	
<b>Total</b>	<b>9,09,26,231.65</b>	<b>5,65,64,537.25</b>



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**Nepal Aushadhi Limited**  
**Babarmahal, Kathmandu**  
**Schedules Forming Part of the Financial Statements**  
**For the Year Ended on Ashadh 31, 2080 (July 16, 2023)**



Schedule - 17

**Significant Accounting Policies and Notes**

**A. Significant Accounting Policies**

**1. Introduction:**

Nepal Aushadhi Limited, is a company incorporated in 2029 B. S. under the Companies Act, 2021 having its registered office at Babarmahal -11, Kathmandu. It was established with an objective to contribute to make a self-reliant nation on medicine production. It is registered in the Inland Revenue Office, Tripureshwor with PAN 300167892.

**2. Accounting Policies:**

- 2.1 Unless stated otherwise, the financials have been prepared on the basis of historical accounting concept using Generally Accepted Accounting Principles (GAAP) and as per the requirement of the Companies Act, 2063.
- 2.2 The Company has maintained its books of accounts on the basis of double entry accounting system.
- 2.3 No changes in accounting policies have been introduced in current year as compared to previous year.

**3. Basis of Accounting of Revenue:**

The revenue from sales of medicine products as well as other income has been booked on the accrual basis of accounting.

**4. Basis of Accounting of Expenditure:**

Expenses have been booked on the accrual basis of accounting.

**5. Fixed assets:**

Assets have been accounted on historical cost concept duly considering the cost of procurement or construction of the asset and other directly related expenditure to bring the assets in a desirable condition.

**6. Depreciation of Fixed Assets:**

Fixed assets have been depreciated using written down value (WDV) method.

**7. Investment Policy:**

This limited has invested in shares of Herbs Processing & Production Limited, this has been accounted

**8. Valuation of Inventory:**

Raw materials, packing materials and finished goods have been valued on Weighted Average Cost method.

**9. Borrowings:**

Upon lacking adequate liquidity in the Limited, medium and long-term debts have been borrowed from the Government of Nepal so as to meet the expenditure need for staff salary and allowances, gratuity expenses, renovation of office/factory building as well as for purchasing machinery and equipment.

**10. Provision for Income Tax:**

Income tax has been provided with as per the Income Tax Act, 2058. This provision may be subject to change as per the final tax assessment by the concerned Inland Revenue Office.

**11. Provisions for Gratuity, Medical Expenses and Accumulated Leaves payable to staff:**

The expenses with respect to staff Gratuity, Medical Expenses and Accumulated Leaves have been booked on the basis of accrual basis of accounting.

Handwritten signatures and dates are present at the bottom of the page, including a signature dated 26 July 2023.





**B. Notes to the Accounts:**

**1. Reclassification & Regrouping:**

Previous year figure has been reclassified and regrouped, wherever necessary.

**2. Presentation Currency:**

The comprising financials have been presented on nearest rupees. And the figures mentioned therein are in Nepales Rupees.

**3. Bank Balance, Cash Balance and other Assets:**

Bank balance has been taken as certified by the banks, cash balances as well as the value of other assets has been taken as certified by the management.

**4. All the schedules form 1 to 17 are the integral part of these financial statements.**

Handwritten signatures and a blue circular stamp of 'S. SWAMY & COMPANY, Chartered Accountants, Lalitpur, Nepal' are present in this section.

# Nepal Aushadhi Limited

Babarmahal, Kathmandu

PAN 300167892

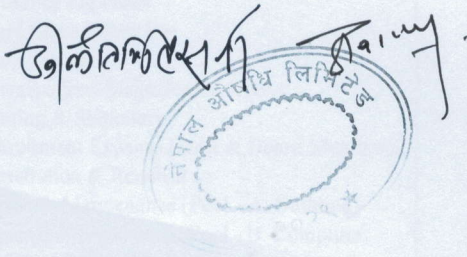
Calculation of Taxable Income

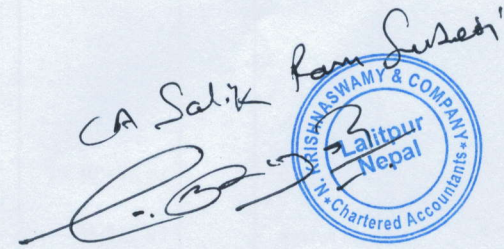
For FY 2079/080

Particulars	Amount
<b>Net Profit before Income Tax</b>	<b>(15,54,92,466.27)</b>
<b>Add:</b>	
Staff Gratuity & Other Provisions	2,32,47,376.13
Unabsorbed Repair & Maintenance Expenses	13,49,309.25
Disallowed Administrative Expenses	22,000.00
Depreciation as per Financial Accounting	1,24,23,062.80
<b>Less:</b>	
Depreciation as per S. 19 of the Income Tax Act, 2058	(1,65,64,392.89)
<b>Taxable Profit/(Loss) before Adjustment of Losses</b>	<b>(13,50,15,110.98)</b>
<b>Less : Carry Forward of Loss from Previous Years</b>	
FY 2072/073	(8,25,44,941.50)
FY 2073/074	(14,04,88,005.95)
FY 2074/075	(10,91,92,223.50)
FY 2075/076	(8,82,00,284.17)
FY 2076/077	(7,66,92,931.91)
FY 2077/078	(13,73,71,858.81)
FY 2078/079	(11,14,48,529.81)
<b>Taxable Profit/(Loss) after Adjustment of Losses</b>	<b>(88,09,53,886.63)</b>

## Calculation of Income Tax

Particulars	Rate	Amount
Rate of Income Tax (Special Industry)	20%	-



CA Salik Ram Suresh  


UDIN:- 240503CA00491afXPe