

(Amount in NPR, Full Figure)

Nepal Share Markets and Finance Limited
Condensed Consolidated Statement of Financial Position
At the month end of Ashadh , 2081

Particulars	Group		Bank	
	This Quarter Ending	Immediate Previous Year Ending	This Quarter Ending	Immediate Previous Year Ending
Assets				
Cash and Cash Equivalent	354,283,570.70	320,749,259.00	354,283,570.70	320,749,259.00
Due from Nepal Rastra Bank	67,423.58	67,425.00	67,423.58	67,425.00
Placement with Banks and FIs	-	-	-	-
Derivative Financial Instruments	-	-	-	-
Other Trading Assets	-	-	-	-
Loans and Advances to Banks and FIs	-	-	-	-
Loans and Advances to Customers	38,773,457.36	38,773,457.00	38,773,457.36	38,773,457.00
Investment Securities	196,538,376.40	186,757,461.00	196,538,376.40	186,757,461.00
Current Tax Assets	2,311,253.03	7,452,142.00	2,311,253.03	7,452,142.00
Investment in Subsidiaries	70,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00
Investment in Associates	-	-	-	-
Investment Property	-	-	-	-
Property and Equipment	21,428,711.82	21,593,472.00	21,428,711.82	21,593,472.00
Goodwill and Intangible Assets	-	-	-	-
Deferred Tax Assets	-	-	-	-
Other Assets	480,194,053.51	484,203,124.00	480,194,053.51	484,203,124.00
Total Assets	1,163,596,846.40	1,129,596,340.00	1,163,596,846.40	1,129,596,340.00
Liabilities				
Due to Banks and FIS	-	-	-	-
Due to Nepal Rasra Bank	-	-	-	-
Derivative Financial Instruments	-	-	-	-
Deposit from Customers	246,096,768.85	244,535,717.00	246,096,768.85	244,535,717.00
Borrowings	-	-	-	-
Current Tax Liabilities	-	-	-	-
Provisions	-	-	-	-
Deferred Tax Liabilities	39,209,241.71	36,320,799.00	39,209,241.71	36,320,799.00
Other Liabilities	482,070,596.54	471,073,012.00	482,070,596.54	471,073,012.00
Debt Securities Issued	-	-	-	-
Subordinated Liabilities	-	-	-	-
Total Liabilities	767,376,607.10	751,929,528.00	767,376,607.10	751,929,528.00
Equity				
Share Capital	233,332,834.00	233,332,834.00	233,332,834.00	233,332,834.00
Share Premium	2,477,335.00	2,477,335.00	2,477,335.00	2,477,335.00
Retained Earnings	(2,003,059,417.17)	(2,013,419,870.00)	(2,003,059,417.17)	(2,013,419,870.00)
Reserves	2,163,469,487.46	2,155,276,513.00	2,163,469,487.46	2,155,276,513.00
Total Equity Attributable to Equity Holders	396,220,239.29	377,666,812.00	396,220,239.29	377,666,812.00
Non Controlling interest	-	-	-	-
Total Equity	396,220,239.29	377,666,812.00	396,220,239.29	377,666,812.00
Total Liabilities and Equity	1,163,596,846.40	1,129,596,340.00	1,163,596,846.40	1,129,596,340.00
Contingent liabilities and commitment				

(Amount in NPR, Full Figure)

Nepal Share Markets and Finance Limited
Condensed Statement of Profit or Loss
At the month end of Ashadh , 2081

Particulars	Group				Bank			
	Current Year		Previous Year Corresponding		Current Year		Previous Year Corresponding	
	This Quarter	Upto this Quarter (YTD)	This Quarter	Upto this Quarter (YTD)	This Quarter	Upto this Quarter (YTD)	This Quarter	Upto this Quarter (YTD)
Interest Income	5,386,705.30	12,363,880.68	4,451,633.45	15,775,887.00	5,386,705.30	12,363,880.68	4,451,633.45	15,775,887.00
Interest Expenses	506,174.03	1,960,616.85	501,749.47	1,941,859.00	506,174.03	1,960,616.85	501,749.47	1,941,859.00
Net Interest Income	4,880,531.27	10,403,263.83	3,949,883.98	13,834,028.00	4,880,531.27	10,403,263.83	3,949,883.98	13,834,028.00
Fees and Commission Income	-	-	-	-	-	-	-	-
Fees and Commission Expenses	-	-	-	-	-	-	-	-
Net Fees and Commission Income	-	-	-	-	-	-	-	-
Net Interest, Fees and Commission Income	4,880,531.27	10,403,263.83	3,949,883.98	13,834,028.00	4,880,531.27	10,403,263.83	3,949,883.98	13,834,028.00
Net Trading Income	-	-	-	-	-	-	-	-
Other Operating Income	0.00	38,500.90	13,154,202.25	52,616,809.00	0.00	38,500.90	13,154,202.25	52,616,809.00
Total Operating Income	4,880,531.27	10,441,764.73	17,104,086.23	66,450,837.00	4,880,531.27	10,441,764.73	17,104,086.23	66,450,837.00
Impairment Charge/(Reversal) for Loans and other Losses	(100,251.56)	(100,251.56)	(539,158.81)	(2,202,583.00)	(100,251.56)	(100,251.56)	(539,158.81)	(2,202,583.00)
Net Operating Income	4,980,782.83	10,542,016.29	17,643,245.04	68,653,420.00	4,980,782.83	10,542,016.29	17,643,245.04	68,653,420.00
Personnel Expenses	2,367,750.86	8,414,144.76	3,778,420.54	8,248,483.00	2,367,750.86	8,414,144.76	3,778,420.54	8,248,483.00
Other Operating Expenses	3,301,076.06	23,957,581.08	7,729,935.56	20,720,776.00	3,301,076.06	23,957,581.08	7,729,935.56	20,720,776.00
Depreciation and Amortization	317,560.78	317,560.78	6,093,794.00	6,093,794.00	317,560.78	317,560.78	6,093,794.00	6,093,794.00
Operating Profit	(1,005,604.87)	(22,147,270.33)	41,094.94	33,590,367.00	(1,005,604.87)	(22,147,270.33)	41,094.94	33,590,367.00
Non-Operating Income	2,123,103.95	42,257,931.32	-	-	2,123,103.95	42,257,931.32	-	-
Non-Operating Expenses	-	-	-	-	-	-	-	-
Profit Before Income and Tax	1,117,499.08	20,110,660.99	41,094.94	33,590,367.00	1,117,499.08	20,110,660.99	41,094.94	33,590,367.00
Income Tax Expenses	335,249.72	6,624,915.49	-	24,845,366.00	335,249.72	6,624,915.49	12,328.48	24,845,366.00
Current Tax	335,249.72	6,670,747.22	-	10,714,659.00	335,249.72	6,670,747.22	12,328.48	10,714,659.00
Deferred Tax	-	(45,831.72)	-	14,130,707.00	-	(45,831.72)	-	14,130,707.00
Profit/(Loss) For the Period	782,249.36	13,485,745.50	41,094.94	8,745,001.00	782,249.36	13,485,745.50	28,766.46	8,745,001.00

Nepal Share Markets and Finance Limited

Ratios as per NRB Directive

At the month end of Ashadh , 2081

Particulars	Groups				Bank			
	Current Year		Previous Year Corresponding		Current Year		Previous Year Corresponding	
	This Quarter	Upto This Quarter (YTD)	This Quarter	Upto This Quarter (YTD)	This Quarter	Upto This Quarter (YTD)	This Quarter	Upto This Quarter (YTD)
Capital Fund to RWA	0.00%	8.51%	0.00%	7.83%		8.51%		7.83%
Non-Performing Loan(NPL)to Total Loans (As per NRB Directive)	0.00%	98.52%	0.00%	98.52%		98.52%		98.52%
Total Loss Loan Provision to Total NPL (As per NRB Directive)	0.00%	100.02%	0.00%	100.01%		100.02%		100.01%
Costs of Funds	0.00%	0.41%	0.00%	0.00%		0.41%		0.00%
Credit to Deposit Ratio (As per NRB Directive)	0.00%	466.15%	0.00%	468.35%		466.15%		468.35%
Base Rate (As per NRB Directive)	0.00%	0.00%	0.00%	0.00%				
Interest Rate Spread (As per NRB Directive)	0.00%	0.00%	0.00%	0.00%				

Amount in NPR, full figure

Nepal Share Markets and Finance Limited**Details about the distributable profit**

At the month end of Ashadh , 2081

Particulars	Current Year	Previous Year Corresponding
	Upto This Quarter (YTD)	Upto This Quarter (YTD)
Net profit or (loss) as per statement of profit or loss	13,485,745.50	8,745,001.00
1. Appropriations		
<u>1.1 Profit required to be appropriated to:</u>	(3,125,292.78)	12,046,802.72
a. General Reserve (-)	(2,697,149.10)	(1,749,000.20)
b. Capital Redemption Reserve (-)	-	-
c. Exchange Fluctuation Fund (-)	-	-
d. CSR Fund (-)	(134,857.46)	(87,450.00)
e. Employees Training Fund (-)	(247,454.50)	(247,454.50)
f. Other (-)	(45,831.72)	14,130,707.42
<u>1.2 Profit required to be transferred to Regulatory Reserve:</u>	-	-
a. Transferred to Regulatory Reserve (-)		
b. Transferred from Regulatory Reserve (+)		
Net Profit for the period end available for distribution	10,360,452.71	20,791,803.72
Opening Retained Earning as on Shrawan	(2,013,419,869.44)	(2,034,211,673.17)
Adjustment (+/-)		
Distribution (Cash and Bonus dividend)		
Total Distribution profit or loss as on Qtr end date	(2,003,059,416.73)	(2,013,419,869.44)

(Amount in NPR, Full Figure)

Full Name of Bank and Financial Institutions
Condensed Consolidated Statement of cash flows
At the month end of Ashadh , 2081

Particulars	Group		Bank	
	Current Year	Previous Year Correspondin	Current Year	Previous Year Corresponding
	Upto this Quarter (YTD)	Upto this Quarter (YTD)	Upto this Quarter (YTD)	Upto this Quarter (YTD)
CASH FLOWS FROM OPERATING ACTIVITIES				
Interest received (+)	12,363,880.68	15,775,887.00	12,363,880.68	15,775,887.00
Fees and other income received (+)		-		
Divided received (+)		-		
Receipts from other operating activities (+)	42,071,009.07	52,498,679.00	42,071,009.07	52,498,679.00
Interest paid (-)	(1,960,616.85)	(1,941,859.00)	(1,960,616.85)	(1,941,859.00)
Commission and fees paid (-)		-		
Cash payment to employees (-)	(8,393,523.76)	(6,635,105.00)	(8,393,523.76)	(6,635,105.00)
Other expense paid (-)	(21,853,039.02)	(18,595,613.00)	(21,853,039.02)	(18,595,613.00)
Operating cash flows before changes in operating assets and liabilities	22,227,710.12	41,101,989.00	22,227,710.12	41,101,989.00
(Increase)/Decrease in operating assets	9,049,708.41	(3,197,493.00)	9,049,708.41	(3,197,493.00)
Due from Nepal Rastra Bank				
Placement with bank and financial institutions				
Other trading assets				
Loan and advances to bank and financial institutions				
Loans and advances to customers	(100,251.56)	(2,202,583.00)	(100,251.56)	(2,202,583.00)
Other assets	9,149,959.97	(994,910.00)	9,149,959.97	(994,910.00)
Increase/(Decrease) in operating liabilities	12,558,636.39	5,571,634.00	12,558,636.39	5,571,634.00
Due to bank and financial institutions				
Due to Nepal Rastra Bank				
Deposit from customers	1,561,051.85	1,790,870.00	1,561,051.85	1,790,870.00
Borrowings				
Other liabilities	10,997,584.54	3,780,764.00	10,997,584.54	3,780,764.00
Net cash flow from operating activities before tax paid	43,836,054.92	43,476,130.00	43,836,054.92	43,476,130.00
Income taxes paid (-)	(10,374,366.00)	(8,076,924.00)	(10,374,366.00)	(8,076,924.00)
Net cash flow from operating activities	33,461,688.92	35,399,206.00	33,461,688.92	35,399,206.00
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investment securities				
Receipts from sale of investment securities				
Purchase of property and equipment	(152,800.00)		(152,800.00)	
Receipt from the sale of property and equipment				
Purchase of intangible assets				
Receipt from the sale of intangible assets				
Purchase of investment properties				
Receipt from the sale of investment properties				
Interest received				
Dividend received	225,423.15	118,130.00	225,423.15	118,130.00
Net cash used in investing activities	72,623.15	118,130.00	72,623.15	118,130.00
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipt from issue of debt securities				
Repayment of debt securities				
Receipt from issue of subordinated liabilities				
Repayment of subordinated liabilities				
Receipt from issue of shares				
Dividends paid				
Interest paid				
Other receipt/payment				
Net cash from financing activities	-	-	-	-
Net increase (decrease) in cash and cash equivalents	33,534,312.07	35,517,336.00	33,534,312.07	35,517,336.00
Cash and cash equivalents at beginning of the year	320,749,258.63	285,231,922.63	320,749,258.63	285,231,922.63
Effect of exchange rate fluctuations on cash and cash equivalents held				
Cash and cash equivalents at Ashadh 2081 End	354,283,570.70	320,749,258.63	354,283,570.70	320,749,258.63