

Agni Hire Purchase Pvt. Ltd.**Panipokhari, Kathmandu**

Statement of Financial Position

As at Ashadh 32, 2082 (July 16, 2025)

Particulars	Note	As at Ashadh 32, 2082	As at Ashadh 31, 2081
I ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	4	18,553,279	8,753,771
(b) Capital Work in Progress		-	394,293
(c) Intangible Assets	5	440,293	520,005
(d) Financial Asset	6	1,251,623,805	664,030,123
(e) Deferred Tax Asset (Net)	7	1,044,885	52,061
Total Non Current Assets		1,271,662,263	673,750,254
(2) Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	8	34,312,236	77,731,190
(ii) Advances and Receivables	9	884,441	475,602
(iii) Other Financial Assets	10	233,558,051	216,631,890
(b) Other Current Assets	11	718,713	266,346
(c) Current Tax Assets (Net)	12	2,469,023	2,088,184
Total Current Assets		271,942,464	297,193,211
TOTAL ASSETS		1,543,604,727	970,943,465
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Share Capital	13	300,000,000	300,000,000
Other Equity			
(a) Retained Earning		130,645,309	97,705,192
(b) General Reserve Fund		24,434,952	16,199,923
Total Equity		455,080,261	413,905,115
(2) Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Term Loans	14	801,553,189.88	412,610,764
(b) Deferred Tax Liabilities (Net)	7	-	-
(c) Lease Liability		6,922,404	-
Total Non Current Liabilities		808,475,594	412,610,764
Current liabilities			
(a) Financial Liabilities			
(i) Short Term Borrowings	15	254,548,767	127,623,541
(ii) Bills Payable	16	558,266	317,906
(iii) Other Financial Liabilities	17	13,344,500	8,362,851
(b) Other Current Liabilities	18	2,924,805	2,336,478
(c) Other Provisions	19	8,672,534	5,786,808
Total Current Liabilities		280,048,872	144,427,585
Total Liabilities		1,088,524,465	557,038,349
TOTAL EQUITY AND LIABILITIES		1,543,604,727	970,943,465

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Agni Hire Purchase Pvt. Ltd.
Panipokhari, Kathmandu

Statement of Profit or Loss

For the year ended on Ashadh 32, 2082 (July 16, 2025)

		<i>Amounts in NRs.</i>	
Particulars	Note	Year ended Ashadh 32, 2082	Year ended Ashadh 31, 2081
Interest Income	20	130,828,935	115,826,135
Interest Expense	21	52283162.41	43,295,439
Net Interest Income		78,545,772	72,530,696
Fees and Commission Income	22	15,990,820	2,475,028
Total Operating income		94,536,592	75,005,723
Impairment charge/ (reversal) of impairment charge on loans		2,056,551	247,206
Net Operating income		92,480,041	74,758,517
Operating expenses			
Employee Benefit Expenses	24	14,839,599.93	11,357,188
Other Operating Expenses	25	6598017.34	7,184,569
Depreciation and Amortization	4,5	4316918.61	1,751,572
Operating Profit		66,725,505	54,465,188
Non Operating Income	23	982,428	855,811
Non Operating Expenses	26	1,539,063	444,079
Bad Debt written off		1,455,067	122,003
Profit Before Income Tax & Bonus		64,713,802	54,754,918
Staff Bonus		5,883,073	4,977,720
Profit Before Income Tax		58,830,729	49,777,198
Current Tax Expense		18648406.35	15,066,550
Prior Year Tax		-	-
Deferred Tax (Income)/ Expenses	7	(992,823.62)	(89,335)
Total Tax Expenses		17,655,583	14,977,215
Profit/ (Loss) for the Year		41175146.45	34,799,983



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Statement of Changes in Equity

For the year ended on Ashadh 32, 2082 (July 16, 2025)

Particulars	Amounts in NRs.		
	Equity Share Capital	Retained Earnings	General Reserve Fund
Balance as at Shrawan 1, 2080	300,000,000	69,865,206	9,239,926
Comprehensive Income for the Year			
Net Profit for the Period	-	34,799,983	-
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the year			
Transfer to Reserve During the Year	-	(6,959,997)	6,959,997
Utilization of Reserve During the Year	-	-	-
Transaction with Owners, directly recognized in Equity			
Issue of Shares for Consideration in Cash	-	-	-
Utilization of Reserve During the Year	-	-	-
Dividend paid during the year	-	-	-
As at Ashadh 31, 2081	300,000,000	97,705,192	16,199,923
Balance as at Shrawan 1, 2081	300,000,000	97,705,192	16,199,923
Comprehensive Income for the Year			
Net Profit for the Period	-	41,175,146	-
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the year			
Transfer to Reserve During the Year	-	(8,235,029)	8,235,029
Utilization of Reserve During the Year	-	-	-
Transaction with Owners, directly recognized in Equity			
Issue of Shares for Consideration in Cash	-	-	-
Utilization of Reserve During the Year	-	-	-
Dividend paid during the year	-	-	-
As at Ashadh 32, 2082	300,000,000	130,645,309	24,434,952
			455,080,261



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