


Chhito Paisa Pvt. Ltd.
Statement of Financial Position
As at 32 Ashad 2079 (16th July 2022)

Amount in NRS

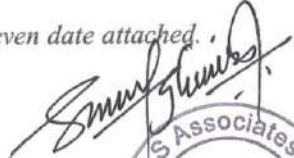
Particulars	Schedule	Current Year	Previous Year
		Rs.	Rs.
Non-Current Assets			
Plant, Property and Equipment		1,812,225.84	-
Tangible Assets		-	-
Intangible Assets	4	1,812,225.84	-
Capital Work in Progress		-	-
Non-Current Investment		-	-
Long Term Loans and Advances		-	-
Other Non-Current Assets		-	-
Current Assets		4,615,469.17	9,939,250.00
Sundry Debtors & Other Receivable	5	307,771.70	-
Cash & Bank Balance	6	4,249,197.47	9,865,750.00
Prepaid & Advance	7	58,500.00	73,500.00
Inventories		-	-
Total Assets		6,427,695.01	9,939,250.00
Equity and Liabilities			
Shareholder's Fund		6,392,270.01	9,914,250.00
Share Capital	1	10,000,000.00	10,000,000.00
Reserve and Surplus	2	(3,607,729.99)	(85,750.00)
Non-Current Liabilities			
Secured		-	-
Unsecured		-	-
Current Liabilities		35,425.00	25,000.00
Sundry Creditors & Other Payable	3	35,425.00	25,000.00
Short Term Loan		-	-
Provisions		-	-
Total Equity and Liabilities		6,427,695.01	9,939,250.00

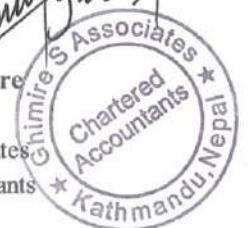
This is the same statement of financial position referred to our report of even date attached.


 Deepak Thapa
 Chairman


 Suraksha Hamal
 Chief Executive Officer


 Neha Dahal
 Finance Officer


 CA. Suraj Ghimire
 Proprietor
 Ghimire S Associates
 Chartered Accountants



Date: 21-Aug-22
Place: Kathmandu, Nepal

Chhito Paisa Pvt. Ltd.
Statement of Comprehensive Income and retained earnings
for the year ended on Ashad 32, 2079 (16th July 2022)

Figures in NPR

Particulars	Sch.	Current Year	Previous Year
Revenue from Operations		-	-
Less: Cost of Sales		-	-
Gross Profit		-	-
Other Business Income		-	-
<u>Business Expenditure</u>			
Selling & Distribution Expenses		-	-
Administrative Expenses	8	3,068,923.53	85,750
Profit from Operations		(3,068,923.53)	(85,750)
Depreciation Expenses	4	453,056.46	-
Gain/Loss on Sale of Assets/Materials		-	-
Extraordinary Income/Expenses		-	-
Finance Cost		-	-
Profit before Bonus & Income Tax		(3,521,979.99)	(85,750.00)
Bonus		-	-
Profit before Income tax		(3,521,979.99)	(85,750)
Provision for Income Tax:		-	-
Net Profit		(3,521,979.99)	(85,750)

The accompanying notes along with schedules are an integral part of Financial Statements.

This is the same statement of financial position referred to our report of even date attached.


Deepak Thapa
Chairman


Suraksha Hamal
Chief Executive Officer


Neha Dahal
Finance Officer


CA. Suraj Ghimire
Proprietor
Ghimire S Associates
Chartered Accountants
Kathmandu, Nepal

21-Aug-22

Place: Kathmandu, Nepal

Chhito Paisa Pvt. Ltd.**Statement Cash Flow**

for the year ended on Ashad 32, 2079 (16th July 2022)

Figures in NPR



Particulars	Current Year	Previous Year
<u>A Cash Flow from Operating Activities</u>		
1 Net Profit/(Loss) after Income Tax	(3,521,979.99)	(85,750.00)
<u>Adjustment</u>		
<u>Add:</u>		
a) Depreciation	453,056.46	-
b) Preliminary Expenses Writen Off	-	-
c) Interest Expenses	-	-
d) Provisions	-	-
e) Loss on sale of Fixed Assets	-	-
Cash Flow before working capital changes	(3,068,923.53)	(85,750.00)
<u>2 Cash Flow from Working Capital Changes</u>		
a) (Increase)/ Decrease in Current Assets	(292,771.70)	(73,500.00)
b) Increase/(Decrease) in Current Liabilities	10,425.00	25,000.00
Net Cash Flow Operating Activities (A)	(3,351,270.23)	(134,250.00)
<u>(B) Cash Flow from Investment Activities</u>		
a) Investment/Dividends Received	-	-
b) (Purchase)/Sale of Fixed Assets	(2,265,282.30)	-
c) (Purchase)/Sale Investment	-	-
d) (Increase)/Decrease in loans and deposits	-	-
Net Cash Flow Investment Activities (B)	(2,265,282.30)	-
<u>(C) Cash Flow from Financing Activities</u>		
a) Issue of share capital (except bonus share)	-	10,000,000.00
b) Long term loan paid	-	-
c) Secured loan taken	-	-
d) Payment of Dividends	-	-
Net Cash Flow from Financing Activities (C)	-	10,000,000.00
Increase /(Decrease) in cash and Cash equivalent (A+B+C)	(5,616,552.53)	9,865,750.00
Balance of Cash and Bank at the beginning of the year	9,865,750.00	-
Balance of Cash and Bank at the close of the year	4,249,197.47	9,865,750.00

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Deepak Thapa
Chairman


Suraksha Hamal
Chief Executive Officer


Neha Dahal
Finance Officer


CA. Suraj Ghimire
Proprietor
Ghimire S. Associates
Chartered Accountants


21-Aug-22

Place: Kathmandu, Nepal

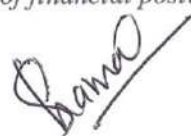
Chhito Paisa Pvt. Ltd.
Statement of changes in equity
for the year ended 32 Ashad 2079 (16 July 2022)


Figures in NPR

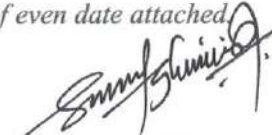
Particulars	Share Capital	Retained Earnings	Total
At Year Before last year			-
Profit / (Loss) for the year	-	-	-
Dividends	-	-	-
Shares issued	10,000,000.00	(85,750.00)	9,914,250.00
At Last Year	-	-	9,914,250.00
Profit / (Loss) for the year	-	(3,521,979.99)	(3,521,979.99)
Dividends	-	-	-
Shares issued		-	-
At Current year	-	(3,521,979.99)	6,392,270.01

This is the same statement of financial position referred to our report of even date attached


 Deepak Thapa
 Chairman


 Suraksha Hamal
 Chief Executive Officer


 Neha Dahal
 Finance Officer


 CA. Suraj Ghimire
 Proprietor
 Ghimire & Associates
 Chartered Accountants

21-Aug-22

Place: Kathmandu, Nepal



Notes forming part of Financial Statements

Note: 3 Share Capital

Particulars	As at 32 Ashadh 2078		As at Ashadh 31 2078	
	Number of shares	NPR	Number of shares	NPR
(a) Authorized (Equity Shares of NPR 100/- each)	100,000	10,000,000.00	100,000	10,000,000.00
	100,000	10,000,000.00	100,000	10,000,000.00
(b) Issued, Subscribed and fully paid-up (Equity Shares of NPR 100/- each)	100,000	10,000,000.00	100,000	10,000,000.00

Note: 4 Reserve and Surplus

Particulars	As at 32 Ashadh 2079	As at Ashadh 31 2078
Profit/(Loss) upto Last Year	(85,750.00)	-
Profit/(Loss) during a Current Year	(3,521,979.99)	(85,750.00)
Total	(3,60,729.99)	(85,750.00)

Note 5: Sundry Creditors and Other Payables

Particulars	As at 32 Ashadh 2079	As at Ashadh 31 2078
Sundry Creditors:		
Payable to Promoter	-	-
Other Payables:		
TDS on House Rent	-	-
TDS on Audit Fee	331.86	331.86
Social Security Tax	10,425.00	-
House Rent Payable	-	-
Audit Fee Payable	24,668.14	24,668.14
Total	35,425.00	25,000.00

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Note: 6 Sundry Debtors & Other Receivables

Particulars	As at 32 Ashadh 2079	As at Ashadh 31 2078
Sundry debtors	-	-
Vat Receivable	307,771.70	-
Total	307,771.70	-

Note 7: Cash & Bank Balance

Particulars	As at 32 Ashadh 2079	As at Ashadh 31 2078
Cash	-	-
Bank- Civil Bank Ltd.	4,249,197.47	9,865,750.00
Total	4,249,197.47	9,865,750.00

Note: 8 Prepaid & Advance

Particulars	As at 32 Ashadh 2079	As at Ashadh 31 2078
Promoter's Advance	58,500.00	73,500.00
Advance Rent	-	-
Advance Tax	-	-
Total	73,500.00	-

Note: 9 Administrative Expenses

Particulars	As at 32 Ashadh 2079	As at Ashadh 31 2078
Water Expenses	-	-
Salary Expenses	1,042,500.00	-
House Rent Exp	1,800,000.00	-
Audit Fee	25,000.00	25,000.00
Website and Data center Cost	98,649.00	-
Company Registration Expenses	-	26,500.00
Bank Charges	350.00	350.00
Office Expenses	102,424.53	33,900.00
Total	3,068,923.53	85,750.00

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