

Nepal Warehousing and Transit Company Limited  
Statement of Financial Position  
As at 32nd Ashad, 2082 (16 July 2025)

Figures in NPR

	Note	As at 32nd Ashad 2082	Restated* As at 31st Ashad 2081	Restated* As at 1st Shrawan 2080
<b>ASSETS</b>				
<b>Non-Current Assets:</b>				
Property, Plant and Equipment	4.1	39,194,835	31,572,792	32,492,765
Intangible Assets	4.1	1,745,529	1,914,624	2,214,245
Deferred Tax Assets	4.2	34,388,761	24,122,302	12,993,412
Investment	4.3	406,065,286	516,065,286	454,937,428
Defined Benefit Plan Assets	4.4	13,015,717	18,023,772	20,542,349
<b>Total Non-Current Assets</b>		<b>494,410,128</b>	<b>591,698,776</b>	<b>523,180,198</b>
<b>Current Assets:</b>				
Cash and Cash Equivalents	4.5	223,415,594	82,554,008	162,552,915
Trade and Other Receivables	4.6	27,077,238	25,198,863	24,654,789
Inventories	4.7	-	-	-
Prepaid and Deposits	4.8	6,839,423	5,041,981	4,334,951
Other Assets	4.1	21,102,986	19,204,981	24,491,803
Defined Benefit Plan Assets	4.4	19,060,941	17,022,514	11,801,829
<b>Total Current Assets</b>		<b>297,496,182</b>	<b>149,022,347</b>	<b>167,836,287</b>
<b>Total Assets</b>		<b>791,906,310</b>	<b>740,721,124</b>	<b>691,016,485</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Share Capital	4.9	12,243,000	12,243,000	12,243,000
Retained Earnings	4.10	680,500,403	631,778,795	578,615,190
Other reserve	4.11	(2,873,957)	1,146,767	-
<b>Total Equity</b>		<b>689,869,446</b>	<b>645,168,561</b>	<b>590,858,190</b>
<b>Liabilities</b>				
<b>Non-Current Liabilities:</b>				
Provisions	4.12	65,901,419	65,904,924	64,564,853
Other liabilities	4.14	-	-	-
Deferred Government Grant	4.15	2,676,165	2,754,709	2,849,748
Defined Benefit Plan Liabilities	4.4	-	-	-
<b>Total Non-Current Liabilities</b>		<b>68,577,584</b>	<b>68,659,633</b>	<b>67,414,601</b>
<b>Current Liabilities:</b>				
Prepaid and Deposits Liabilities	4.16	607,627	202,418	183,318
Provisions	4.12	20,286,099	19,511,956	17,695,824
Current Tax Liabilities	4.13	4,074,546	3,581,834	2,180,581
Other Liabilities	4.14	8,491,008	3,796,721	12,683,971
Defined Benefit Plan Liabilities	4.4	-	-	-
<b>Total Current Liabilities</b>		<b>33,459,280</b>	<b>26,892,930</b>	<b>32,743,694</b>
<b>Total Liabilities</b>		<b>102,036,864</b>	<b>95,552,563</b>	<b>100,158,295</b>
<b>Total Liabilities and Equity</b>		<b>791,906,310</b>	<b>740,721,124</b>	<b>691,016,485</b>

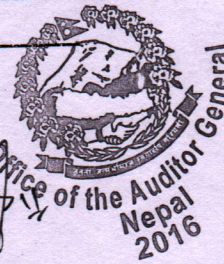
The accompanying notes are integral part of these financial statements

*Sachina Sapkota*  
Sachina Sapkota  
Account Chief

*Prakash Prasad Pokharel*  
Prakash Prasad Pokharel  
General Manager

*Rajeshwor Gyawali*  
Rajeshwor Gyawali  
Chairman

*B.B Adhikari*  
Baikuntha Bahadur Adhikari  
Deputy Auditor General



*Ramesh Adhikari*  
Ramesh Adhikari

*Prem Prasad Upadhaya*  
Prem Prasad Upadhaya

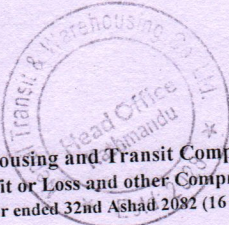
*Prakash Acharya*  
Prakash Acharya

*Shiv Kumar Agrawal*  
Shiv Kumar Agrawal

*Baburam Khadka*  
Baburam Khadka

Board Members

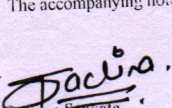
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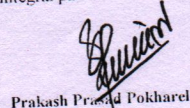
  
**Nepal Warehousing and Transit Company Limited**  
**Statement of Profit or Loss and other Comprehensive Income**  
**For the year ended 32nd Ashad 2082 (16 July 2025)**

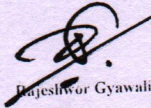
*Figures in NPR*

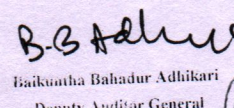
	Note	Year ended 32nd Ashad 2082	Year ended 31st Ashad 2081 (Restated*)
Revenue	4.17	267,677,246	244,565,778
Cost of Sales	4.18	(143,917,003)	(129,442,488)
<b>Gross profit</b>		<b>123,760,244</b>	<b>115,123,290</b>
Depreciation and Amortization	4.7a	(4,056,870)	(3,503,616)
Other Income	4.19	7,358,586	256,863
Admin Expenses	4.20	(37,859,247)	(25,881,718)
Personnel Expenses	4.21	(67,039,647)	(62,777,430)
Deferred Tax Expense			
<b>Profit from Operation</b>		<b>26,163,066</b>	<b>23,217,390</b>
Finance Income	4.22	32,554,474	40,889,991
Share of Profit from Associates			1,127,859
Profit/(Loss) from discontinued Branch			(3,369,866)
Provision for Bonus Expenses	4.23	(2,935,877)	(3,369,866)
<b>Profit Before Tax</b>		<b>55,781,663</b>	<b>61,865,374</b>
Income Tax Expense			(16,196,650)
Current Tax	4.24	(13,945,416)	(4,016,285)
Prior Period Tax	4.24	(2,040,856)	11,511,146
Deferred Tax Credit/Charge	4.24	8,926,217	
<b>Profit for the year</b>		<b>48,721,609</b>	<b>53,163,605</b>
<b>Other comprehensive Income:</b>			
Other comprehensive Income not to be reclassified to profit or loss in subsequent periods			1,529,022
i. Re-measurement (losses) / gains on post employment defined benefit plans		(5,360,965)	(382,256)
iii. Tax relating to items that will not to be reclassified to profit or loss		1,340,241	
<b>Other comprehensive gain/(loss) for the year, net of tax</b>		<b>(4,020,724)</b>	<b>1,146,767</b>
<b>Total Comprehensive gain/(loss) for the year, net of tax</b>		<b>44,700,885</b>	<b>54,310,372</b>
<b>Earnings per equity share of Rs. 100 each</b>			
Basic Earnings per share - Rs.		398	434
Diluted Earnings per share - Rs.		398	434

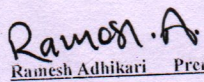
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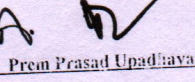
  
**Sachin Babkota**  
 Account Chief

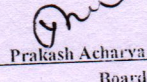
  
**Prakash Prasad Pokharel**  
 General Manager

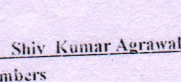
  
**Rajeshwar Gyawali**  
 Chairman

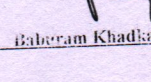
  
**Baikuntha Bahadur Adhikari**  
 Deputy Auditor General

  
**Ramesh Adhikari**

  
**Prem Prasad Upadhyaya**

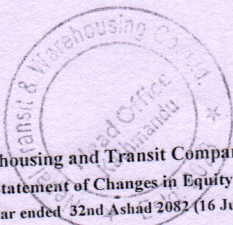
  
**Prakash Acharya**

  
**Shiv Kumar Agrawal**

  
**Baberam Khadka**

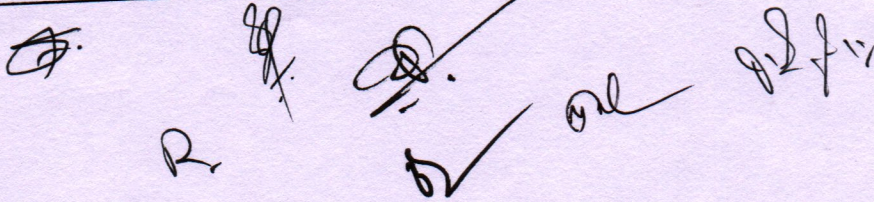
Board Members

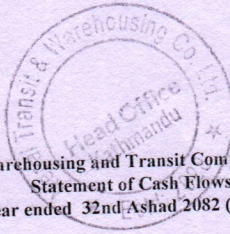
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**Nepal Warehousing and Transit Company Limited**  
**Statement of Changes in Equity**  
**for the year ended 32nd Ashad 2082 (16 July 2025)**

Figures in NPR

Particulars	Attributable to equity holders of the Company				Total
	Share Capital	Revaluation Reserve	Retained Earning	Other Reserve	
Balance at 1 Shrawan 2079	12,243,000		506,498,953		518,741,953
Adjustment/Restatement			12,993,412		12,993,412
Adjusted/Restated balance at 1 Shrawan 2079					
Comprehensive income for the year			41,146,493		
Profit for the year					
Other comprehensive income, net of tax			17,959,767		
Remeasurement of defined benefit liability (asset)					
Net gain ( loss) on revaluation			16,565		
Gain/loss on investment					
Total Comprehensive income for the year					
Transfer to reserve during the year					
Transfer from reserve during the year			578,615,190	-	590,858,190
Balance at 31 Asadh 2080	12,243,000				
Balance at 1 Shrawan 2080	12,243,000		578,615,190		590,858,190
Adjustment due to NFRS	12,243,000		578,615,190		590,858,190
Adjusted/Restated balance at 1 Shrawan 2080					
Restated	12,243,000		578,615,190		590,858,190
Restated balance at 1 Shrawan 2080			53,163,605		
Profit for the year					
Other comprehensive income, net of tax					
Remeasurement of defined benefit liability (asset)					
Net gain ( loss) on revaluation					
Gain/loss on investment					
Total Comprehensive income for the year					
Transfer to reserve during the year					
Transfer from reserve during the year			631,778,795	-	644,021,795
Balance at 31 Asadh 2081	12,243,000				
Balance at 1 Shrawan 2081	12,243,000		631,778,795		644,021,795
Adjustment/Restatement	12,243,000		631,778,795		
Adjusted/Restated balance at 1 Shrawan 2081					
Comprehensive income for the year			48,721,609		
Profit for the year					
Other comprehensive income, net of tax					
Remeasurement of defined benefit liability (asset)					
Net gain ( loss) on revaluation					
Total Comprehensive Income for the year					
Transfer to Reserve During the Year					
Transfer from Reserve During the Year			680,500,404	-	692,743,404
Balance at 32 Asadh 2082	12,243,000				





Nepal Warehousing and Transit Company Limited  
 Statement of Cash Flows  
 for the year ended 32nd Ashad 2082 (16 July 2025)

Particulars	Figures in NPR	
	As at 32nd Ashad 2082	Restated* As at 31st Ashad 2081
<b>Cash Flow From Operating Activities</b>		
Profit/Loss before tax	48,721,609	53,163,605
Add/(Less):		
Depreciation	4,056,870	3,503,616
Interest Expenses	(4,020,724)	1,146,767
Revaluation gain/LOSS	48,757,755	57,813,987
<b>Cash Flow From Operation before Working Capital Adjustment</b>		
<b>Working capital adjustment</b>		
Decrease (Increase) in Current Assets	(7,612,249)	(1,184,967)
Increase (Decrease) in Current Liabilities	6,484,302	(4,605,733)
Increase (Decrease) in Other Non - Current Liabilities	(10,266,459)	(11,128,891)
<b>Cash Flow From Operation</b>		
Income tax paid	(11,394,406)	(16,919,590)
<b>Net Cash Flow From Operating Activities (A)</b>	<b>37,363,349</b>	<b>40,894,397</b>
<b>Cash Flow From Investing Activities</b>		
Sale/(Purchase) of Fixed Assets	(11,509,818)	(2,284,021)
Increase/Decrease in Investment	110,000,000	(61,127,859)
Increase/Decrease in Benefit plan	5,008,055	2,518,577
<b>Net Cash Flow From Investing Activities (B)</b>	<b>103,498,237</b>	<b>(60,893,303)</b>
<b>Cash Flow from Financing Activities</b>		
Increment in Share Capital	-	-
Increment in Loans & Borrowings	-	-
Interest Paid	-	-
Dividend Paid	-	-
<b>Net Cash Flow From Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Cash Flow During the Year (A+B+C)</b>	<b>140,861,586</b>	<b>(19,998,906)</b>
Cash & Cash Equivalent at the Beginning of the Year	82,554,008	102,552,915
<b>Cash &amp; Cash Equivalent at the End of the Year</b>	<b>223,415,594</b>	<b>82,554,008</b>