cf7f}+aflif{s k|tj]bg

cfly{s aif{@)*).*!

cleofg OGe]6d]6 uk ckm g]kfn lnld6]8

sf=d=kf= @(, Gok'nfhf,k'tnL;8s, sf7df8f}+

;~rfns ;ldlt



afa'fd yfkf
c#lolf



dx]bl>]7
;~rfns



uf]/wg v8\sf lfg]L
;~rfns



a'4nfn >]7
;~rfns



lgd'zlkf{
;~rfns



s[0f axfb'/ rf]af^a
;~rfns

cleofg 0Ge]6d]6 u|k ckm g]kfn lnld6]sf]

cf7f}+aflif{s ;fwf/0f ;ef ;DaGwL ;'rgf

;'rgf k|sflzt ldlt @)*!.)*.@&

cfb/l0fo z]wgL dxfgefjx?,

o; sDkgLsf] ldlt @)*!.)*.@^ df a;]sf] ;~rfns ;ldltsf] a}7ssf] lg0f{o adf]lhd o; sDkgLsf] aflif{s ;fwf/0f ;ef b]xfosf laifox?df 5nkmn tyf lg0f{o ug{b]xfosf] ldlt, ;do tyf :yfgdf a:g]ePsf]n] ;Dk0f{ z]o/wgL dxfgefjx?nf0{hd -Zoom_ dfkm{t ;xefuL x'gsf] nflu of]; 'rgf k|sflzt ul/Psf]5 .

aflif{s ;fwf/0f ;ef a:g]ldlt, ;do / :yfg

ldlt @)*! k'; !(ut]z'qmaf/
;do ljxfg !! ah]
:yfg sDkgL /lhi68{sfof{no, sf7df8f}+

5nkmnsf laifox?

s_ ;fdfGo k|ltj
!_ ;~rfns ;ldltsf] tkm{af6 cfly{s aif{@)*).)*! sf] aflif{s k|ltj]bg k|tt, 5nkmn tyf :jLs[tsf nflu k]z ug]{.
@_ cfly{s aif{@)*).)*! sf] n]vfkl/If0f k|ltj]bg ;lxt jf;nft, gfkmf–gf$;fg lx;fa, gub kl/jfx nufotsf ljQLo ljj/0f dfly 5nkmn tyf :jLs[tsf nflu k]z ug]{.
#_ cfly{s aif{@)*!.)*@ sf] nflu n]vfkl/Ifssf] lgolQm tyf kfl/>lds lgwf{0f ;DaGwdf .

v_ ljljw .

gf$;fwf/0f;ef ;DalGw hfgsf/L tyf Zoom lns o; sDkgLsf] cflwsf/L website: www.aviyangroup.com.np, 0d]h, kmfg tyf sfof{nodf ;'rgf k|sfzg u/L ul/g]5 .

;~rfns ;ldltsf] cf1fn]
sDkgL ;lrj

cg';'rL–@&

-bkmf &! sf]pkbkmf -#_ ;u+ ;DalGwt

k|tlgwL -kf]$;L_ lgoQm ug{]lgj]bgsf]kmf/fd

>L ;+fns ;ldlt

cleofg OGe]6d]6 u|k ckm gk|kfn lnld6]8

sf=d=kf=(, aQL;k'tnL

sf7df8f}+

laifo ! k|tlglw lgoQm u/]sf]af/].

==========lhNnf==========uf=kf=÷g=kf=÷d=g=kf=======j8f g+=---d÷xfdL----------n] To;sDkgLsf]z]o/wgLsf]x};otn]@)*! ;fn kf]if dlxgfsf]!(ut]zqmaf/sf lbg xg]cf7f}+ aflif{s ;fwf/0f;efdf d÷xfdL :jod pkl:yt e0{5nkmn tyf lg0f{odf ;xefuL xg g;Sg]ePsf]n]pQm ;efdf d]ff}+xfdf]tkm{af6 efu lng jf dtbfg ug{sf nflu ==========lhNnf==========uf=kf=÷g=kf=÷d=g=kf=j8f g+=a:g]To; sDkgLsf z]o/wgL >L----------nf0{d]ff}+xfdf]k|tlglw lgoQm u/L k7fPsf]5'÷5f}+.

k|tlglw lgoQm ePsf]AolQmsf] lgaGbs

x:tfIf/ gdGbf==========

z]o/ k|df0fkq ga\/ ========== b:tvt==========

gfd !

7]ufgf !

z]o/ k|df0fkq ga\/ !

z]o/ ;'wof !

ldlt !

==========

cleofg OGe]6d]6 u|k ckm gk|kfn lnld6]8

;fwf/0f;efdf pkl:yt xg hf/L ul/Psf]

k|j]z kq

z]o/wgLsf]gfd========== z]o/ k|df0fkq g+=======

sh z]o/ ;'wof======== z]o/wgL kl/ro g+=---- z]o/wgLsf]b:tvt==========

==========

sDkgL ;lrj

cWoIfsf]dGtJo

cfb/0fLo z]o/wgL dxfgbefjx?,

o; sDkgLsf] cf7f}+aflif{s ;fwf/0f;efdf pkl:yt dxfgbefjx?, ljleGg lgodgsf/L lgsfoaf6 kfNg' ePsf k|tIglwx?, cfdlGqt dxfgbefjx? Pjd\zeP55s Ho"¿, ;+rfns ;ldltsf kbflwsf/Lx¿, / sd{rf/Lx¿ tyf oxfF er{cn ;efdf ;xefuL xg'ePsf ;Dk0f{dxfgbefjx?df o; cleofg O{e]6d]6 uk ckm gkfn ln=sf];~rfns ;ldltsf]tkm{af6 / d]/f]JolQmut tkm{af6 oxfF? ;a}nfO{xflb{s :jfut tyf clejfbg JoQm ub}5' ;fy}sDkgLsf] aflif{s k|tj]bg, cflyP{s aif{@)*).)*! sf]n]vfk/LIf0f k|tj]bg ;lxt jf;nft, gfkmf–gf}5;fg lx;fa, gub kmfx nufotsf ljQLo ljj/0f / o; sDkgLsf ultljlwx?sf];ldlff Pjd\efjL sfo{qmd ;lxtsf]k|tj]bg :jLs[tsf nflu oxfF? ;dlf k|tt'tug{]cgdlt rfxG5'.

/fi6«sf] sgfsfkrfdf /x]sf]n3' tyf v'>f nufgL, cj;/af6 alGrt ePsf]lg;s]p kFLnfO{/fi6«lgdf{0fsf] dfhkmfxdf Nofpg]p2]Zon]sl/a * jif{cl3 cleofg uk|sf]cjwf/0ff cl3 ;fl/Psf]lyof]h;n]cleofg O{e]6d]6 Ufk ckm gkfn lnld6]8 -;flas ;dgflt OGe]6d]6 sDkgL lnld6]8_, cfleofg nBIjQLo ;+yf ln=, cleofg Soflk6n Dofg]hd]6 k|=ln=, cleofg xf08{kfj/ k|=ln= -!^=^(d]jf=_, cfleofg kfj/ sDkgL k|=ln= -*) d]jf=_, cleofg lgdf0f{;]f k|=ln= -3 jus[f]O{nfht kq k|Kt_, cleofg xf08{kOGhlgo/LË k|=ln=sf]:yfkgf ul/ ;+rfng ul//xsf]hfgsf/L u/fpg kfpbf oxfF?df uf}/fGjLt 7fGb5' ;fy}nfnkft]xf08{kfj/ k|=ln= -$(=(% d=]f=, lgdf0f{s]r/0fdf /x]sf] df o; sDkgL tyf cleofg uk|df cfj4 nufgLstf{?sf]nufgL /x]sf]5 eg]bf]hvf lhNNffsf]lau'uf=kf=df ;+rflnt cfnDk'hnljB't ljsf; sDkgL k|=ln= -!) d]jf=_ / lau'xf08{ke]r/ k|=ln=-# d]jf= lgdf0f{s]r/0f_sf]g]t[j cleofg uk|n]g}ul//x]sf]/ ;f]sDkgLdf ;+yfks z]o/ nufgLsf]cj;/ /x]sf] ;d]t cjut u/fpg rfxG5'.

o; O{e]6d]6 sDkgLn]log}* jif{df ljleGg cf/f]k cj/f]kx¿nfO{s'zntf k'j{s kf/ ub}{;ldlff jif{ Dd cfO{k'Ubf dfly pNn]vt ljleGg kl/of]hgfx? h:t}hnljB't, ko{6g / pTkfbgdh's lfqdf nufgL ul/ /xbf sltko kl/of]hgfdf cf^g}g]t[j / sltko kl/of]hgfdf nufgL ;xeflutf hgfO ;/f]sf/jfnfx¿ / ;du|/fi6«sf]nflu ;DkIQ l;h{gf ug{]nlonfO{cfTd;ft ub}{cuf8L al9 /x]sf]5 .

kl5Nnf]Ps jif{df ?;–obmg / Oh/fon–Kofn]6fOgaLrsf]o'4nufot cGo e"/fhgLlts kl/bz]odf cfPsf c:yL/ kl/jt{gn]ljZj cy{GqdfceGtk'{?kdf kbfj kf/]sf]5, h;sf]kbfj gkfnL cy{GqdfklgbJvf kg{yfNof]. o;/L pBdL Joj;fox¿sf]dgfan pRr xg g;Sg'sf]sf/0f pBfu–wGbf ;~rfngdf lzlyntf, 3/–hUuf / z]o/ sf/f]jf/df cfPsf];s'rg, /fhg}ts cl:y/tf, cy{GqsfT];f]vDafsf ¿kdf /x]sf];xsf/L lfqdf bJvPsf] ;d:of, ;/sf/L kFLut vr{df sdL, lghL lfq]sf]dgfan pRr agfpg ;/sf/L tj/af6 7f], sbdsf]cefjn] ubf{bzsf]cy{Gqn]cfzfltt ult lng g;s]f]tYodf xfdL ;a};';lrt g}5fF.

sDkgLn]ljutsf jif{¿df ef]u]sf ;a}sl7gf0x¿sf]afjhb, sDkgLsf bL3{sfnLg nufgLx¿n]kmf0bf lbg ;?u/]sf 5G.\. o; sDkgLn]nufgL u/]sf];k/dfbL xf08{kfj/ sDkgL -$$ d]jf=_n]pTkfbg z? u/]sf]klxnf]jif{g}@ k|tztsf b/n]nfefz+ kbfg u/]sf]lyof]eg]kl5Nnf]cf=j=@)*).*! df % k|tzt afq;sf]3f]f0ff u/]sf]5 . ;fy}bf];f]ahf/df g]/;]kl/;'rsdf ;sf/fTds nx/ bJvPsf]v08df ;k/dfbL xf08{kfj/sf]z]o/ ! aif{k5f8L a]rL xfdLn]cfufdL aif{?df /fdf]k|tkmn k|Kt ug{]cj:yf bJvPsf]5 .

xfdLn]l56f]eGbf l56f]IPO hf/L u/] sDkgLnfO{g]; df ;'rLs[t ug{nIo /fvsf 5f}+ ; sf nflu ;DkGf{zlQ/wgL dxfgefjx?n] zlQ/ a[4sf nflu cf–cˆgf] lfqaf6 ofubfg k¥ofpg' xg5 eGg] ck]ff lnPsf] 5'. ; fy}cfufdL lbgx¿df klg hf]lvd Joj:yfkgdf ljz]if Wofg lbb}kf/blz{tf tyf ;/IffnfO{yk dha't agfpg k|ta4 /xg]5f}+

cGTodf, o; sDkgLnfO{; jn, ; lfd / g]kfns}cuQfL nufgL sDkgLsf] ¿kdf :yflkt ug{oxfF¿sf ; emfj / ;Nnfxx¿nfO{cfTd; fy ul/ eljiodf ; dlt lg/Gt/ ?kdf kf]kt ug{ck]ff ub} zlQ/wgL dxfgefjx¿, lgofds lgsfo, zeb]5's / sd{f/Lx¿df xflbs wGojfb JoQm ub5'.

afa'/fd yfkf

cWoIf

sDkgL P]g, @)^# sf]bkmf !)(sf]pkbkmf -$_ adf]hd

;~rfns ;ldltsf]k|tj]bg

cfly{s jif{@)*)÷)*!

cfb/0fLo z]o/wgL dxfgLefjHo"¿,

;dLIff cjlw cfly{s jif{@)*)÷)*! df o; ;+yfn]kf|Kt u/]sf pknlAwx¿ ;lxt sf/fa]f/sf];Hffkt l;xfjnf]sg ;+rfns ;ldltsf]tkm{af6 k]; ug]{cgdlt rfxG5'.

!_ kFfRL ;/+rgfM

cf=j= @)*)÷)*! sf]cGTo;Dd sDkgLsf]clws[t kFfRL ! cj{% s/f8 /x]sf]5 h;dWo]hf/L kFfRL M ? !# s/f8 ^^ nfv /x]sf]5 eg]rQmf kFfRL ? ^ s/f8 ^@ nfv #(xhf/ ^ ;o /x]sf]5 . cf=j= @)*)÷)*! sf]cGTo;Dd sDkgLsf]nut cg';f/ sh z]o/wgLsf];"vof @(@ /x]sf]5 .

sh rQmf kFfRsf]% k|tzt eGbf a9L z]o/ vl/b u/L lng]JolQm jf ;+u7t ;+yfsf]gfd lgDg cg';f/ /x]sf]5 .

qm=;=	gfd	7]ufgf	vl/b z]o/ ;"vof	rQmf kFfRLsf]k|t;t
s=	>L g]kdl0f nfld5fg]	bf^a	%!,!&) lsQf	&=&@ Ü
v=	>L afa"/fd yfkf	t]xyd	%!,!)) lsQf	&=&) Ü

@_ nufgLsf]ljj/0fM

cf=j= @)*)÷)*! sf]cGTo;Dd sDkgLsf]gfddf /x]sf nufgLsf ljj/0f lgDg cg';f/ /x]sf]5 .

lf]gut nufgL	@)*)÷)*!	@)&(÷*)	Ü
3/ hUuf	!),#&,^),))	!),#&,^),))	–
;k/dfbL xf08fkfj/	#,&),)),)))	#,&),)),)))	–
nfnkft]xf08fkfj/	%$,(#,())	%$,(#,())	–
gkfn nf0fkm Soflk6n –kf6fKmf]nof]	!,)(,*$,!%&	–	!))
cleofg Soflk6n Dofg]hd]6	!,)),)))	–	!))
cleofg 0sf]P08 Puf]	^,&#,%@)	@^,#),)))	–&$=$
cf0{Pd=O nf0km	#,$*,$^*	–	!))
dlN6kkf6n kmf0gfG;	#,%),#^(	–	!))

#_ sh ;DklQ / bfloTjM

;dLIff cjlwdf sDkgLsf]sh ;DklQ !=* k|tztn]a9]/ ^ s/f8 ^(nfv ?k}ofF;u]sf]5 hg ut cf=j=sf];f]kL cjlwdf ^ s/f8 %& nfv ?k}ofF/x]sf]lyof]. sDkgLsf]afXo bfloTjdf eg]xNsf sdL ePsf]b]lvG5 .

$_ sh cfDbfgL tyf vr{

cfly{s jif{@)*)÷)*! df sDkgLn];~rfng tyf c©o cfDbfgLaf6 nueu sh cfo !& nfv ^% xhf/ ?k}ofF cfh{g u/]sf]5 . Joo c©tu{ sDkgLsf]nufgL, sd{rf/L Joj:yfkg, kl/jf;lgs, ljQLo vr{tyf d"Nox¿; u/L nueu hDdf sh Joo % nfv ^* xhf/ ?k}ofF7x]sf]5 .

%_ vb gfkmf÷gf]6;fg"

cfly{s jif{@)*)÷*! df sDkgLsf]cfo Joo lx;fjdf vb gfkmf !! nfv (& xhf/ ?k}ofF7x]sf]Joxf]/f hfgsf/L u/fpg rfx©5' .

^_ ;~rfns ;ldltsf]ljj/0f

qm=;+=	gfdy/	kb	7]ufgf	of]hgf	cg'ej
!	afa'/fd yfkf	c"Wolf	km]bfk–%, t]xyd	:gftsf]6/	n3ljQ tyf xf08f]kfj/ lfq]df !# aif{sf]cg'ej
@	dx]jb|>]7	;+rfns	sf=d=g=kf=–(, /ftf]kh	:gftsf]6/	nufgL Joj:yfkg, xf08f]k|lfq]df #) aif{sf] cg'ej
#	uf]/wg v8\sf lfq]L	;+rfns	b'jfsf]6, eQm]k'/	:gftsf]6/	nufgL Joj:yfkg, Joj;fo lfq]df #& aif{sf]cg'ej
$	a4nfn >]7	;+rfns	yfxf g=kf=–!, dsjfgk'/	P;=Pn=;L=	nufgL Joj:yfkg, Joj;fo lfq]df #) aif{sf]cg'ej
%	lgd'zlkf{	;+rfns	r}gk'/ g kf= @ ;'v'jf;ef	:gftsf]6/	n3ljQtyf lfq]df aif{sf] cg'ej
^	s[0f jxfb'/ rf}afª	;+rfns	Dofªnª g kf= @ t]xyd	:gftsf]6/	;fdflhs ljsf; tyf n3'pBddf @) jif{sf] cg'ej

&= cf©tl/s lgo©q0f k|ffnL

sDkgLsf]sf/f]af/nfO{Joj:yt / kf/blz{agfpgsf nflu lglt, lgod, lgb]zsf / sfo{j:lwx?sf]clwgdf /xL lgofds lgsfosf]lgb]zg cg?k ;+rfng ug{cfjZos /x©5 t;y{o; sDkgLn]sDkgLsf]cfly{s tyf sd{rf/L ljlgodfjnL agfO{sfof{jogdf NofPsf]5 .

***= n]vfk/LIfssf]lgolQm "**

o; sDkgLsf]cfly{s aif{@)*!.)*@ sf]sf/f]af/sf]n]vfk/LIf0f ug{sf7df8f}sf >L S. Burlakoti & Associates, Chartered Accountants nfO{Eof6 ;lxt ?= ^),,))).– -;fl¶ xhf/ dfq_ n]vfk/LIf0f z"Ns pknAw u/fpg]u/L n]vfk/LIfsdf lgolQm ug{/ ;Dem}f ug{;~rfns ;ldltdf 5nkmn ul/ :jLsl[tsf nflu oxfF k|tt u/]sf]5' .

(= sDkgLsf]efjL sfo{of]hgfx? ≠

o; sDkgLn]cf^gf]:yfkgf sfnb]vL xfn;Dd ;~rfng u/]sf sfo{qmdx?sf];dLIff ub}{cfb/0fLo zlb/wgL dxfgbefjx?af6 ;do ;dodf k|fKt ePsf ;bmfjx?nfO{cfTd;fy u/L cfufdL lbgdf sDkgLsf sfo{qmdx? ;~rfng ub}{nlug'5 . sDkgLn]cufdL lbgdf ug{];~rfng ug{]sfo{qmdx?nfO{oxfF k|t't ug{]cgdlt rfxG5'
.

s_ o; sDkgLn]casf]@ jif{df cfd;j{fwf/0fsf nflu k|ylds zlb/ lgisf;g ug{sf nflu cfjZos tof/Lx? ug{of]hgf agfO{sfof{jog ul/g'5 .

v_ gofF ffqsf]5gf6 ubf{k|fnsf]nufgL eGbf ;]jf kljfx u/L sldzg cfhg ug{]vfnsf kl/of]hgf 5gf6 u/L dWo:tstf{sf]?kdf sfo{ul/g'5 .

u_ sDkgLn];Dkfbg u/]sf sfdx?sf];ldlff tyf kl/jlt{ ahf/sf]9fFf cg';f/ dgfkmfhGo lfqx?sf] klxrfg u/L nufgL ug{cleofg uk;\ cfj4 cleofg Soflk6n Dofgljhdf]6 kf=ln= ;\ Joj:yfkg ;Demf}tf u/LPsf]5 . o;sf]k|efjsf/L sfof{jogdf hf8 lbOg'5 .

3_ lfqut ?kdf nufgLsf k|;:t ;efJo lfqx? ePsf]n];a}zlb/wgL dxfgbefjx?n];efJo nufgLsf lfqx? klxrfg u/L sDkgLnfO{lbPsf ;bmfjx?nfO{;do ;fk]f?kdf uk0f ub}{nlhfg]Joj:yf ldnfOg'5 .

o; sDkgLnfO{cfhsf]lbg;Dd NofO{k¥ofpg ljleGg lfqaf6 ;fy, ;xofu / ;bmfj klbfg ug{xg]zlb/wgL dxfgbefjHoX?, ;Nnfxfsf/ ;b:oHoX?, sDkgL /lhi6f{sf]sfof{no, o; sDkgLsf sd{rf/L ldqx? nufot k|oIf k/f]f?kdf sDkgLnfO{;xofu tyf ;bmfj klbfg ug{xg];a}dxfgbefjx? k|lt xflbs cfef/ JoQm ub}{cfufdL lbgdf klg ;fy, ;xofu, ;Nnfx / ;bmfjsf]ck]lff ub}5'. oxfF?af6 k|fKt xg];Nnfx, ;bmfj tyf dfu{gbzgn] o; sDkgLsf]sfof{qfhgfnfO{sfof{jog ug{/ sDkgLn]cfTd;fy u/]sf nIox?nfO{xfl;n ug{yk d2t ldNg'5 eGg]ljZjf; lnPsf]5'.

cGTodf, ;~rfns ;ldltsf]aflif{s k|tj]bgsf];fy ;fy}cfly{s aif{@)*).)*! sf]n]vfk/LIf0f k|tj]bg ;lxt jf;nft, gfkmf–gf];fg lx;fa, gub kljfx nufotsf ljQLo laa/0f, cfly{s aif{@)*!.)*@ sf]nflu n]vfk/LIfssf] lgolQm tyf kfl/>lds lgwf{0f tyf pQm cfly{s aif{df sDkgLn];Dkfbg u/]sf sfo{?sf];ldlff tyf efjL sfo{qmdx? ;lxtsf]aflif{s k|tj]bgdf 5nkmn u/L cgdf]bg tyf :jLs[t ul/lbgxg pkl:yt ;Dk0f{cfb/0fLo zlb/wgL dxfgbefjx? ;dlf xflbs cg'/fv ub}5'.

wGojfb .
ldlt @)*!.)(.!(

;~rfns ;ldltsf]tkm{af6
afa'/fd yfkf
cWoIf

sDkgL P]g @)^# sf]bkmf !)(cg';f/sf]aflif{s cfly{s ljj/0f / ;~rfns ;ldltsf]k|tj]bg

!_ pkbkmf -!_ cg';f/sf]ljj/0f M

s_ cfly{s aif{@)*).)*! sf]jf;nftsf]ljj/0f

v_ cfly{s aif{@)*).)*! sf]gfkmf÷gf]{;fgsf]ljj/0f

u_ cfly{s aif{@)*).)*! sf]gub kljfxsf]ljj/0f

@_ pkbkmf -!_ cg';f/sf ljj/0fx? k|rlnt sfgg adf]lhd / g]kfn ;/sf/sf]nv]vfdfg l;4fGt cg';f/ tf]lsPsf] 9fFffdf tof/ ul/Psf]5 .

#_ pkbkmf -!_ adf]lhdsf]cfly{s ljj/0f ;fwf/0f;efaf6 lgoQm nv]vfk/LIfsaf6 :jLs[t eO{;~rfns ;ldltn] :jLs[t ul/;s]sf]5 .

$_ k[o]s klAns sDkgLsf];~rfns ;ldltn]pkbkmf -!_ adf]lhd tof/ ul/g]aflif{s cfly{s ljj/0fsf]cltl/Qm bxfosf]ljj/0f pNnv]v u/L /fVgkg]{k[jwfg cg';f/ ;~rfns ;ldltsf]k|tj]bg M

s_ laut aif{sf]sf/f]af/sf]l;*fjnf]sg

- sDkgLsf]rQmf kFfRk"/f ug{zlQ/wgLx? ;u+ 5nkmn tyf cGt{qmof ul/Psf]
- gofFtyf ;Defljt nufgLstf{x? ;u+ zlQ/wgLsf];Vof a[4 tyf kFfRa[4 ug{sfddf nfluPsf]
- sDkgLsf]jl;fO{ tof/ u/L sDkgLsf];'rgfx? ;fj{hlgs ug{u/LPsf]tyf cGo sltko ;'rgfx? Odf]h tyf P;PdP; dfkm{t ul/Psf]
- sDkgLdf nufgL ug{nufgLstf{x?nfO{k|tkmn kl/bfg ug{bLw{sflng nufgL ul/Psf]tyf cNksflng nufgL cGt{ut bf];f]ahf/df zlQ/ vl/b lalqm tyf a}+s d4ltdf /fVg]ul/Psf]
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Gyawali & Associates,
Chartered Accountants
Company Regd.: 709
VAT No.:106945735

Sole Proprietor: CA Deepak Gyawali
Membership No: CA-1073
COP No: 807
New Baneshwor, Kathmandu
Email ID: dkgyawali@gmail.com
Ph. No.: 9860400811

Independent Auditor's Report

To the Shareholders of Aviyan Investment Group of Nepal limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statement of **Aviyan Investment Group of Nepal** ("Public Limited"), which comprise the statement of financial position as at Ashad 31, 2081 (July 15, 2024), the statement of profit or loss, the statement of other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and explanatory information.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the financial position of the Firm as on Ashad 31, 2081 (July 15, 2024), and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists.

COP: 807
Firm Regd 709
Kathmandu, Nepal

Gyawali & Associates,
Chartered Accountants
Company Regd.: 709
VAT No.:106945735

Sole Proprietor: CA Deepak Gyawali
Membership No: CA-1073
COP No: 807
New Baneshwor, Kathmandu
Email ID: dkgyawali@gmail.com
Ph. No.: 9860400811

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the COMPANY's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

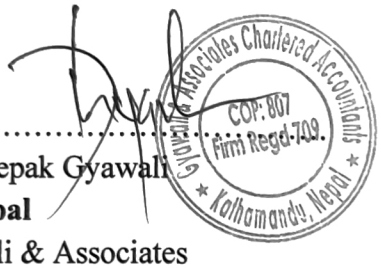
COP: 807
Firm Regd 709
Kathmandu, Nepal

Gyawali & Associates, Chartered Accountants

Company Regd.: 709
VAT No.:106945735

Sole Proprietor: CA Deepak Gyawali
Membership No: CA-1073
COP No: 807
New Baneshwor, Kathmandu
Email ID: dkgyawali@gmail.com
Ph. No.: 9860400811

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



.....

CA Deepak Gyawali
Principal
Gyawali & Associates
Chartered Accountants
Date:2081/08/05
Place: Kathmandu

UDIN: 241220CA010739Wr5D

Aviyan Investment Group of Nepal Limited

Kathmandu-31, Putalisadak

Statement of Financial Position

As at end of Ashadh 31, 2081 (July 15, 2024)

Amount in NPR

Particulars	Note	Ashadh 31, 2081	Ashadh 31, 2080
Non-Current Assets			
Property, Plant & Equipment	3.1	156,871	209,161
Intangible Assets	3.2	-	-
Investments	4	65,326,414	63,743,843
Total Non-Current Assets		**65,483,285**	**63,953,003**
Current Assets			
Income Tax Assets	13	-	-
Investments		-	-
Inventories	6	-	-
Trade & other receivables	5	466,020	1,070,096
Cash and Cash Equivalent	7	951,897	674,658
Total Current Assets		**1,417,917**	**1,744,754**
Total Assets		**66,901,202**	**65,697,759**
Equity & Liabilities			
Equity			
Shareholder's Capital	8	66,239,600	66,239,600
Advance For Share Capital		1,905,000	1,905,000
Reserves & Surplus	9	(1,412,473)	(2,609,559)
Total Equity		**66,732,127**	**65,535,041**
Non-Current Liabilities			
Loan & Borrowings	10	-	-
Liabilities for Employee Benefit	11	-	-
Provisions		-	-
Total Non-Current Liabilities (A)		-	-
Current Liabilities			
Loan & Borrowings	10	-	-
Trade & Other Payables	12	169,074	162,718
Income Tax Liability		-	-
Employee Benefits	11	-	-
Provisions		-	-
Total Current Liabilities (B)		**169,074**	**162,718**
Total Liabilities		**169,074**	**162,718**
Total Equity and Liabilities		**66,901,202**	**65,697,759**

The accompanying notes form an integral part of the financial statements.

As per our attached report of even date

Baburam Thapa
Chairman

Gobardhan Khadka Kshetri
Director

Mahendra Shrestha
Director

C.A Deepak Gyawali
Auditor

Aviyan Investment Group of Nepal 2078 Kathmandu

Gyawali Associates Chartered Accountants COP: 807 Firm Regd 709 Kathmandu, Nepal

Place : Kathmandu
Date:

Aviyan Investment Group of Nepal Limited

Kathmandu-31, Putalisadak

Statement of Income

For the ended Ashadh 31 2081 , (July 15,2024)

Amount in NPR

Particulars	Note	2080-81	2079-80
Revenue From Operations	14	1,319,902	70,017
Less: Cost of Operations	16	(95,268)	-
Gross Profits		**1,224,634**	**70,017**
Other Income	15	444,906	127,007
Expenses			
Employee Cost	17	-	-
Depreciation expenses	3	(52,290)	(59,150)
Financial Expenses	18	-	-
Administrative Expenses	19	(420,163)	(1,941,861)
Profit Before Tax		**1,197,086**	**(1,803,987)**
Income Tax Expenses	20	-	-
Net proft for the Year		**1,197,086**	**(1,803,987)**

The accompanying notes form an integral part of the financial statements.

As per our attached report of even date

Baburam Thapa
Chairman

Gobardhan Khadka Kshetri
Director

Mahendra Shrestha
Director

C.A Deepak Gyawali
Auditor

Place : Kathmandu
Date:

Aviyan Investment Group of Nepal Limited

Kathmandu-31, Putalisadak

Cash Flow Statement

For the ended Ashadh 31 2081 , (July 15,2024)

Amount in NPR

Particulars	2080-81	2079-80
A.Cash Flow From Operating Activities		
Net Profit/(Loss) after Tax	1,197,086	(1,803,987)
Add: Depreciation Charges	52,290	59,150
Less:- Write Back		-
Add: Income Tax Expenses	-	-
Net Cash Flow Before Changes in Working Capital	**1,249,376**	**(1,744,837)**
(Increase)/Decrease in Trade & Other Receivables	604,076	(874,798)
(Increase)/Decrease in Inventories	-	-
Increase /(Decrease) in Trade & Other Payables	6,356	(70,031)
Increase /(Decrease) in Provision	-	-
Increase /(Decrease) in Other Liabilities	-	-
Cash generated from Operations	**1,859,809**	**(2,689,666)**
Interest Paid on OD/TR Loan	-	-
Income Tax Paid	-	-
Net Cash Flow From Operating Activities	**1,859,809**	**(2,689,666)**
B.Cash Flow From Investing Activities		
Proceeds from Sales of PPE/Investments	-	-
Interest/Dividend Received	-	-
Purchase of Intangible Assets	-	-
Purchase of Investment	(1,582,571)	(1,130,000)
Net Cash Flow From Investing Activities	**(1,582,571)**	**(1,130,000)**
C. Cash Flow From Financing Activities		
Proceeds from Capital Injection	-	1,630,000
Capital Reserve from Sammunati upto Shrawan 20	-	79,105
Interest/Dividend Paid	-	-
Repayment of Borrowings	-	-
Bonus Tax Paid	-	-
Net Cash Flow From Financing Activities	-	**1,709,105**
Net Increses/Decrease in Cash & Cash Equivalents (A+B+C)	**277,238**	**(2,110,561)**
Add: Opening Cash & & Cash Equivalents	674,658	2,785,219
Closing Cash & Bank Balanace	**951,896**	**674,658**

The accompanying notes form an integral part of the financial statements.

As per our attached report of even date

Baburam Thapa
Chairman

Gobardhan Khadka Kshetri
Director

Mahendra Shrestha
Director

C.A Deepak Gyawali
Auditor

Gyawali & Associates Chartered Accountants
COP: 807
Firm Regd 709
Kathmandu, Nepal

Place: Kathmandu
Date:

Aviyan Investment Group of Nepal Limited

Kathmandu-31, Putalisadak

Statement of Changes in Equity

For the ended Ashadh 31 2081 , (July 15,2024)

Amount in NPR

Particulars	Note	Shareholder's Capital	Retained Earnings	Other Reserves	Total
Balance as at 01.04.2080		66,514,600	(2,609,559)	1,630,000	65,535,041
Changes in Accounting Policies					-
Restated Balance as at 01.04.2080	-	**66,514,600**	**(2,609,559)**	**1,630,000**	**65,535,041**
Profit for the Year			1,197,086		1,197,086
Injection of Capitals		-	-	-	-
Capital Withdrawals		-	-	-	-
Other Changes		-	-	-	-
Balance as at 31.03.2081	-	**66,514,600**	**(1,412,473)**	**1,630,000**	**66,732,127**

The accompanying notes form an integral part of the financial statements.

As per our attached report of even date

Baburam Thapa
Chairman

Gobardhan Khadka Kshetri
Director

Mahendra Shrestha
Director

C.A Deepak Gyawali
Auditor

Place: Kathmandu

Aviyan Investment Group of Nepal Limited
Kathmandu-31, Putalisadak
For the ended Ashadh 31 2081 , (July 15,2024)

Notes to the Financial Statements
(All amounts are stated in NPR, unless otherwise specifically stated)

3.1 Property Plant & Equipment

Amount in NPR

Cost	Office Equipment	Total
Balance at Sharawan 31 2080	410.631	410.631
Additions	-	-
Disposals	-	-
Balance at Ashadh 31, 2081	**410,631**	**410,631**
Depreciation & Impairment Losses		
Balance at Sharawan 31 2080	201.470	201.470
Depreciation charged for the Year	52.290	52.290
Adjustment due to Impairment losses	-	-
Disposals	-	-
Balance at Ashadh 31, 2081	**253,760**	**253,760**
Carrying Amount		
Balance at Sharawan 31 2080	209,162	209,161
Balance at Ashadh 31, 2081	156,871	156,871

Security
There is no security on PPE.

Property Plant Equipment under Construction
Theres is no Property Plant Equipment under Construction.

Aviyan Investment Group of Nepal 2078 Kathmandu

Gyawali & Associates Chartered Accountants COP: 607 Firm Regd 709 Kathmandu, Nepal

Aviyan Investment Group of Nepal Limited

Kathmandu-31, Putalisadak

For the ended Ashadh 31 2081 , (July 15,2024)

Notes to the Financial Statements

(All amounts are stated in NPR, unless otherwise specifically stated)

4 Investment

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Aviyan Capital Management Pvt Ltd	100,000.00	-
Lalupate Hydropower Limited	5,493,900	5,493,900
Land	10,376,000	10,376,000
Unlisted Shares of Aviyan Eco and Agro Resort Pvt. Ltd.	673,520	2,630,000
IME Life Insurance (ILI)	348,468.21	-
Multipurpose Finance (MPFL)	350,369	-
Supermadi Hydroelectricity	37,000,000	37,000,000
Portfolio with Nepal Life Capital Limited	10,984,157	-
Mega Bank Limited	-	1,152,760
Kumari Bank Limited	-	1,092,787
Nepal Infrastructure Bank Limited	-	2,825,659
Standard Chartered Bank Limited	-	905,311
NIC Asia Microfinance Limited	-	1,200
NMB Bank Limited	-	478,718
Himalayan Bank Limited (Civil Bank) (HBL)	-	1,787,509
Total Investment	**65,326,414**	**63,743,843**

5 Trade & Other Receivable

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Trade Receivables	-	-
Less: Provison for impairment of Trade Receivables	-	-
Trade Receivables- Net	-	-
Other Advances	8,155	8,155
TDS Recievable	21,941	21,941
Advance (Aviyan Power Company)	-	950,000
Advance Rent	-	90,000
Nepal Life Capital	379,957	-
TDS - Interest Income	2,711.86	-
Capital Gain Tax	53,254.90	-
Total trade & other receivables	**466,020**	**1,070,096**
Less: Non-Current portion	-	-
Current Portions	**466,020**	**1,070,096**

Aviyan Investment Group of Nepal 2078 Kathmandu

Giyawali Associates Chartered Accountants COP: 807 Firm Regd 709 Kathmandu, Nepal

6 Inventories

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Raw Materials & Consumables	-	-
Work-in-Progress	-	-
Finished Goods & goods for reslae	-	-
Total	-	-

7 Cash and Cash Equivalent

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Cash in Hand	-	-
Cash Balance (As certified by management)	-	-
Cash at Bank	-	-
Prabhu Bank Limited	18,332	98,328
Agriculture Development Bank Limited	7,817	7,725
Siddhartha Bank Call	868,080	60,937
Siddhartha Bank Current	50,000	-
Fixed Deposit (Siddhartha Bank)	-	500,000
Prime Commercial Bank Limited	7,668	7,668
Total	**951,897**	**674,658**

8 Shareholders's Capital

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Registered Capital		
Ordinary Share10000000 of 100 each	1,000,000,000	1,000,000,000
Issued Capital		
Ordinary Share1277000 of 100 each	127,700,000	127,700,000
Paid up Capital		
Ordinary Share 662,396 of 100 each	66,239,600	66,239,600
Total	**66,239,600**	**66,239,600**

Aviyan Investment Group of Nepal 2078 Kathmandu

Gyawali & Associates Chartered Accountants COP: 807 Firm Regd 709 Kathmandu, Nepal

9 Reserves

The reserves to be included within equity are share premium, retained earnings and other reserves.

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Balance at the beginning of the period	(3,103,459)	(1,299,472)
Profit for the Year	1,197,086	(1,803,987)
Capital Reserve	493,900	493,900
Total	**(1,412,473)**	**(2,609,559)**

10 Loans & Borrowing

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Non-Current		
Hire Purchase Loan		-
Hire Purchase Loan	-	-
Unsecured Loan	-	
Total (A)	**-**	**-**
Current		
Suman Thapa	-	-
Hire Purchase Loan	-	-
Group Three Sixty Pvt.Ltd	-	-
Total (B)	**-**	**-**
Total loans & borrowings (A+B)	**-**	**-**

11 Liabilities for Employee Benefits

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Defined Benefit Scheme	-	-
Defined Contirbution Scheme	-	-
Other Employee Benefits Payable	-	-
Total	**-**	**-**
Categorized as:		
Due within 1 Year or less	-	-
Due after more than 1 Year	-	-
Total	**-**	**-**

Avivan Investment Group (P.) Ltd. Nepal 2078 Kathmandu

Gyawali & Associates Chartered Accountants COP: 807 Firm Regd 709 Kathmandu, Nepal

12 Trade & Other Payables

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Audit Fee Payable	59,204.00	80,454.00
Birat Khatri	-	5,328
TDS on Audit Fee	2,942	4,546
TDS on Consultant	-	23,506
TDS on Service (Advertisement)	137	493
TDS on Mangement Fees	-	5,022
TDS on Office Rent	24,556	20,000
Meeting Allowance Payable	72,420	17,340
TDS-Meeting Allowance	9,720	
TDS on Bussiness Promotion	95	-
SST	-	6,029
Total	**169,074**	**162,718**

13 Income Tax Liabilities/(Assets)

Particulars	Ashadh 31, 2081	Ashadh 31, 2080
Opening Income Tax Liabilities/(Assets)	-	-
Prior Year income Tax including Fines	-	-
Previous Year Tax Balance Paid	-	-
Net Balance	-	-
Current year Taxes	-	-
Prior Year income Tax including Fines	-	-
Advance Income Tax	-	-
Total	-	-

Aviyan Investment Group Pvt. Ltd. Nepal 2078 Kathmandu

Agrawal & Associates Chartered Accountants COP: 807 Firm Regd 709 Kathmandu, Nepal

14 Revenue from Operation

Particulars	2080-81	2079-80
Cash Dividend (Less:TDS Dividend)	789,287	-
Capital Gain Income (Nepal Life Cpital)	477,400	-
NIBL Ace capital (Megha bank dividend-2078.79)	11,208	-
Bonus Share	42,007	70,017
Total	**1,319,902**	**70,017**

15 Other Income

Particulars	2080-81	2079-80
Misc.Income	426,827	1,073
Interest on Bank Deposit	18,079	125,934
Total	**444,906**	**127,007**

16 Cost of Operation

Particulars	2080-81	2079-80
Cost of operation *Protfolio Management Fee (Nepal life Capital)*	95,268	-
Total	**95,268**	**-**

17 Employee Benefit Expenses

Particulars	2080-81	2079-80
Wages & Salaries	-	-
Short-term non-monetary benefits	-	-
Other Long-term employee benefits	-	-
Share-based Payment Expenses	-	-
Other contributions	-	-
Total	**-**	**-**

Key Management Personnel Compensation

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, including the director

NPR

Particulars	2080-81	2079-80
Salary	-	-
Other Long-term employee benefits	-	-
Total	**-**	**-**

Arwan Investment Group of Nepal 2078 Kathmandu

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18 Financial Expenses

Particulars	2080-81	2079-80
Interest Expenses	-	-
Bank Commission	-	-
Total	**-**	**-**

19 Administration Expesne

Particulars	2080-81	2079-80
Bank Charges	2,360	1,469
Advertisement Expenses	10,283	29,493
Audit Fees & Expenses	60,000	60,000
Dashain Allowance	-	126,000
AGM Expenses	15,000	-
Fuel Expenses	-	30,600
Guest Entertainment Expenses	-	94,065
Misc Expenses	-	828
Administration Expenses	15,005	37,297
Office Rent	245,556	200,000
Printing & Stationery	-	8,038
Salary and Allowance	-	507,660
Telephone and Internet	-	25,066
Water & Electricity	-	4,451
Consultancy Expenses	-	53,750
Fees & Taxes	-	112,972
Business Promotion Expenses	7,159	122,893
Capital Contribution Certification	-	5,649
Meeting Allowance	64,800	-
D.D.A Expenses	-	67,750
Management Fee (Aviyan Capital)	-	378,000
Parking Charges	-	11,000
Waste Management Expenses	-	5,600
Website Expenses	-	56,780
Travelling Expenses	-	2,500
Total	**420,163**	**1,941,861**

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20 Tax Expenses

Particulars	2080-81	2079-80
Current Tax Expenses	-	-
Sub Total	-	-
Defered Tax (Expenses)/Income	-	-
Sub Total		-
Total	-	-

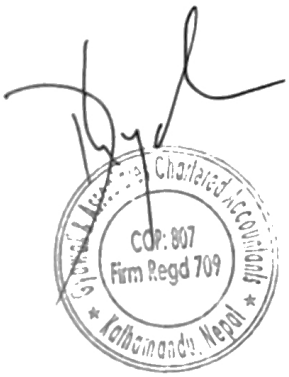
Nepal Life Capital (Investment)

Sub-schedule-1

21 Particulars	2080-81	2079-80
Mega Bank Limited	1,152,760	-
Kumari Bank Limited	1,092,787	-
Nepal Infrastructure Bank Limited	2,825,659	-
Standard Chartered Bank Limited	905,311	-
NIC Asia Microfinance Limited	1,200	-
NMB Bank Limited	478,718	-
Himalayan Bank Limited (Civil Bank) (HBL)	1,787,509	-
Bonus share (Bonus dividend reinvest)	40,214	
Cash Payment	2,700,000	-
Total	**10,984,157**	-







Aviyan Investment Group of Nepal Limited

Kathmandu-31, Putalisadak

For the year ended Ashadh 31 2081, (July 15, 2024)

Notes to the Financial Statements

(All Amount are stated in NPR, unless otherwise provided)

1. General Information and Background:

Aviyan Investment Group of Nepal Private Limited was established aiming at doing investment in Nepal. Company is registered in PAN.

Significant Account Policies

2.1. Basis of Preparation

2.1.1 Statement of compliance

The financial statements have been prepared in accordance with Local GAAP & Practices.

2.1.2 Basis of Measurement

The financial statements have been prepared in the historical cost basis except Investments held-for-trade is measured at fair value.

2.1.3 Functional & Presentation Currency

The financial statements are prepared in Nepalese Rupees, which is the company's functional currency. All the financial information presented in Nepalese Rupees has been rounded to the nearest rupee, except otherwise indicated.

2.2. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated.

2.2.1 Impairment of non-financial Assets (excluding inventories)

Non-financial assets are subject to impairment tests whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. Where the carrying value of an asset exceeds its recoverable amount, the asset is written down accordingly.

Impairment charges are included in profit or loss.

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Notes to the Financial Statements

(All Amount are stated in NPR, unless otherwise provided)

2.2.2 Foreign Currency

Transactions entered into by company entities in a currency other than currency of the primary economic environment in which they operate (the "functional currency" is NPR) are recorded at the rates ruling when the transactions occur. Foreign currency monetary assets and liabilities are translated at the reporting date. Exchange differences arising on the retranslation of unsettled monetary assets and liabilities are recognized immediately in profit or loss.

2.2.3 Property, Plant and equipment

Items of property, plant and equipment are initially recognized at cost. Cost includes the purchase price and other directly attributable costs. Subsequently, items of property, plant and equipment are measured at cost less depreciation less impairment loss.

2.2.4 Depreciation

Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on all other item of property, plant and equipment so as to write-off their carrying value over the expected useful economic lives.

The other items of PPE (Plant & Machinery and Leasehold Asset) of previous year have been reclassified to office equipment. Depreciation on office equipment has been computed on WDV Method.

Items of PPE	Depreciation Method	Depreciation rate
Office Equipment	WDV	25%

Aviyan Investment Group of Nepal 2078 Kathmandu

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Notes to the Financial Statements

(All Amount are stated in NPR, unless otherwise provided)

2.2.5 Investments

Investments in listed shares

Investments in listed shares held for trading are classified as non-current assets and are stated at cost price. Gain or loss recognized on sale of listed shares is recognized in the statement of income.

Other investments

Investments managed by Nepal Life Capital are classified as non-current assets and are stated at cost price. Only realized gain or loss on sell of listed shares and dividend income is recognized in statement of Income whereas unrealized gain and loss are ignored. The provision for impairment is recognized in the statement of income.

2.2.6 Trade and other receivables

Trade and other receivables are sated at their cost less provision for impairment. The amount of the provision is recognized in income statement. **Trade Receivables is certified by management.**

2.2.7 Inventories

Inventories are initially recognized at cost, and subsequently at the lower of cost and net realizable value.

2.2.8 Cash and cash equivalents

Cash and cash equivalents comprises cash balances, call deposits and other short term highly liquid investments. Bank overdrafts that are repayable on demand and form an integral part of the company's cash management are included within borrowings in current liabilities on the balance sheet.

2.2.9 Shareholder's Capital

Financial instruments issued by the company are classified as equity only to the extent that they do not meet the definition of financial liability or financial asset. The firm's capital injected by directors are classified as equity instruments.

Aviyan Investment Group of Nepal 2078 Kathmandu

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Notes to the Financial Statements

(All Amount are stated in NPR, unless otherwise provided)

2.2.10 Borrowing costs

Interest-bearing borrowings are recognized initially at cost, net of attributable transaction costs Subsequent to initial recognition, interest-bearing borrowings are stated at amortized cost. Borrowing cost are charged to the income statement in the period in which it is incurred.

2.2.11 Taxation

Income tax is expected tax payable on the taxable income for the year using tax rates at the balance sheet date and any adjustment to tax payable in respect of previous years.

Additional income taxes that arise from the distribution of dividend are recognized at the same time as the liability to pay the related dividend.

2.2.12 Trade & Other Payables

Trade and other payables are stated at their cost. Audit fee payable of Rs.21,250 and amount payable to Birat Khatri Rs. 5,328 has been written off and included to miscellaneous income.

2.2.13 Provisions

The provision for liabilities of uncertain timing or amount includes those for warranty claims, leasehold dilapidations and legal disputes. The provision is measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

2.2.14 Income

Revenue

Revenue from the sales of goods or services is recognized when the company has transferred the significant risks and rewards of ownership to the buyer and it is probable that the company will receive the previously agreed upon payment.

Interest income

Interest income is recognized in the statement of income using accrual method.

Dividend income

Aviyan Investment Group of Nepal 2078 Kathmandu

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Notes to the Financial Statements

(All Amount are stated in NPR, unless otherwise provided)

Dividend income is recognized in the income statement when the right to receive payment is established.

2.2.15 Expenses

Interest

Interest expense is recognized in the statement of income using accrual method.

Other Expense

All other expenses are recognized in the statement of income using accrual method.



