

Independent Auditor's Report

To the Shareholders of

Nepal Metal Company Ltd.

Qualified Opinion

We have audited the accompanying financial statements of Nepal Metal Company Ltd. which comprises Balance Sheet as at Ashadh 31, 2081 (corresponding to July 15, 2024), Profit or Loss Account, Statement of Cash Flow for the period ended at Ashadh 31, 2081 and Basic Accounting Policies and Notes to Accounts.

In this opinion, except for the effect of the matter described in Basis for Qualified Opinion paragraph of our report, the accompanying financial statements present fairly in all material respect, the financial position of Nepal Metal Company Ltd. as at Ashadh 31, 2081 and its financial performance and its cash flows for the year then ended in accordance with the Accounting Policies and disclosure made in Basic Accounting Policies and Notes to Accounts of the financial statements.

Basis for Qualified Opinion

Except as discussed in the given paragraph below, we conducted our audit in accordance with Nepal standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the Company in accordance with the ethical requirement that is relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Nepal Standards on Auditing (NSAs), require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

During, the audit, Inventory (Store and Spare) was valued at Rs 38,68,319.52 has been presented in the financial statement which has been carried forwarded from the previous financial years. We are not able to verify and determine the true and fair value of inventory and quantity of inventory.

The Applicable Financial Reporting Framework for the state-owned enterprises was changed to Nepal Financial Reporting Standards from Nepal Accounting Standard (Local GAAP) effective from the financial year 2016/17. Change in financial reporting framework required transition to Nepal Financial Reporting Standards as at 17th July 2016 and presentation of at least three statements of financial position, two statement of income statement and comprehensive income, two statement of cash flow and two statements of changes in equity and related notes, including comparative information. However, financial statement has not been prepared based on transitional provision of Nepal Financial Reporting Standards which requires identification, restatement presentation and disclosure of financial information based on new accounting policies as per Nepal



N.K.S. Associates

Chartered Accountants

Membership Number:1614

COP Number:1116

Financial reporting Standards. The cumulative effect of not restating, presenting and disclosing financial information based on transition provision of Nepal Financial Reporting Standards are uncertain and could be material and pervasive.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

Management of Nepal Metal Company Ltd. ('the company'), is responsible for the preparation and fair presentation of the financial statements in accordance with the Nepal Accounting Standards and other accounting principles generally accepted, including the accounting policies as adopted and for such internal control as management determines, is necessary to enable preparation of the financial statements that are free from material misstatements, 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 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.

Auditors' Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatements, 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 guarantee that an audit conducted in accordance with NSAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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, is fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



N.K.S. Associates

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- 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 entity'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 disclosure in the financial statement or, if such disclosure is 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 as a going concern.
- Evaluate the overall presentation of the Financial Statements including disclosures, and whether the Financial Statements represent the underlying transaction and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidences regarding the financial information of the entities or business activities within the Company to express an opinion on the Financial Statements.

Report on Other Legal and Regulatory Requirements

On the basis of our examination, we would like to report that:

- a. We have obtained all the information and explanations. which were necessary for the purpose for our audit.
- b. The Balance Sheet, Profit or Loss Account, Statement of Cash Flow, and Notes to Account attached dealt with by this report are in agreement with the books of account maintained by the company.
- c. In our opinion, proper books of accounts as required by law have been kept by the company.
- d. In our opinion and to the best of our information and according to the explanations given to us and from our examination of the books of account of the company, we have not come across the cases where the Board of Directors or any member thereof or any employee of the company has acted contrary to the provisions of law or caused loss or damage to the Company except matters referred in basis of opinion paragraph.
- e. We have not come across any accounting fraud.

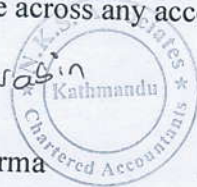
CA. Nabin Kanta Sharma

Proprietor

N.K.S. Associates

Date: 2081.08.25

UDIN: 241210CA0161462fnq



NEPAL METAL COMPANY LIMITED

Lainchaur, Kathmandu, Nepal

Balance Sheet

As at Ashad 31, 2081 (July 15, 2024)

Amount in Rs

Particulars	Sch.	As at 31.03.2081	As at 31.03.2080
Non Current Assets:			
Property, Plant and Equipment			
Property, Plant and Equipment (Gross Block)	1	13,263,041.19	13,263,041.19
Accumulated Depreciation		(12,811,851.80)	(12,767,352.40)
Property, Plant and Equipment (Net Block)		451,189.39	495,688.79
Other Non Current Assets:			
a. Unamortized Expenditure		980,913.63	980,913.63
b. Capital work in progress	2	171,548,442.19	171,302,969.23
c. Incidental Expenditure during development period	3	133,451,946.96	127,358,631.42
Total Non Current Assets:		306,432,492.17	300,138,203.07
Current Assets			
a. Inventory (Store and Spares)		3,868,319.52	3,868,319.52
b. Cash and Bank Balances	4	105,623.34	70,745.34
c. Prepaid, Loans & Advances and Deposits	5	1,173,969.60	1,163,945.69
Total Current Assets		5,147,912.46	5,103,010.55
Total Assets		311,580,404.63	305,241,213.63

Capital & Liabilities			
Non Current Liabilities			
Share Capital & Reserves			
a. Share Capital	6	178,348,150.00	178,348,150.00
b. Reserves and Surplus	7	1,000.00	1,000.00
Total Share Capital & Reserves		178,349,150.00	178,349,150.00
Mid and Long Term Loans			
a. Unsecured Loans From MOF ,GON		66,452,693.00	66,452,693.00
b. Advance Chhaiyuan Minerals Pvt. Ltd.		1,698,000.00	1,698,000.00
Total Non Current Liabilities		68,150,693.00	68,150,693.00
Current Liabilities and Provisions			
a. Withholding Tax	8	155,400.80	155,400.80
b. Current Liabilities	9	36,618,172.39	32,272,562.39
c. Interest On Loan-GON	10	28,306,988.44	26,313,407.44
Total Current Liabilities		65,080,561.63	58,741,370.63
Total Capital & Liabilities		311,580,404.63	305,241,213.63

Significant Accounting Policies and Notes to the Accounts

11

As per our report of even date

Jayraj Ghimire
Chairman

Balkrishna Niraula
Director (MoF)

Shital Singh Ukheda
Director (MoI&CS)

CA. Nabin Kanta Sharma
N.K.S. Associates
Chartered Accountants

P.P. Khetan
Director (MTC)

XIA QING
Director (CMPL)

Hari Prasad Ghimire
Account Officer

Date: 2081.08.12

Place: Kathmandu



Nepal Metal Company Limited
Lainchaur, Kathmandu, Nepal

Cash Flow Statement

For the year from 1st Shrawan 2080 to 31st Ashad 2081 (16th July 2023 to 15th July 2024)

S. No.	Particulars	Amount in Rs	
		As at 31.03.2081	As at 31.03.2080
A.	<u>Cash flow from Operating Activities</u>		
	Cash Flows from Operating Activities		
	Profit/(Loss) for the year		
	Adjustments for:		
	Depreciation on Property, Plant & Equipment		
	Impairment of Property, Plant & Equipment		
	Amortization of Intangible Assets		
	Loss/ (Gain) on Sale of Property, Plant & Equipment		
	Cash flow Increase/ (Decrease) in current liabilities	6,329,072.00	7,266,675.00
	Cash flow (Increase)/Decrease in current assets	95.09	(26,097.42)
	Net Cash flow from Operating Activities	6,329,167.09	7,240,577.58
B.	<u>Cash flow from Investing Activities</u>		
	1. Sale/(Purchase) of Fixed assets	-	-
	2. Payment towards Incidental Expenses	(3,550,669.98)	(3,508,246.43)
	3. Payment towards Capital work in progress	(2,743,616.12)	(3,953,193.13)
	Net cash flow from Investing Activities	(6,294,289.10)	(7,461,442.56)
C.	<u>Cash flow from Financing Activities</u>		
	Issue of share capital		
	GON Loan		
	Net cash flow from Financing Activities		
	Net Increase/(Decrease) in Cash and Cash Equivalent	34,877.99	(220,864.99)
	Cash and Cash equivalent at the Beginning of the Year	70,745.34	291,610.33
	Cash and Cash Equivalent at the End of the Year	105,623.34	70,745.34

Significant Accounting Policies and Notes to the Accounts 11

Jayraj Ghimire
Chairman

Balkrishna Niraula
Director (MoF)

Shital Singh Ukheda
Director (MoI&CS)

As per our report of even date

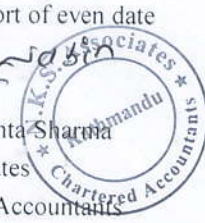
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Director (CMPL)

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Account Officer

Date: 2081.08.12
Place: Kathmandu



Nepal Metal Company Limited
Lainchaur, Kathmandu, Nepal

Income Statement

For the year from 1st Shrawan 2080 to 31st Ashad 2081 (16th July 2023 to 15th July 2024)

Particulars	Sch	As at 31.03.2081	As at 31.03.2080
Revenue from Operations			
Other Income			
Gross Income			
Cost of Sales			
Personnel Expense			
Other Expenses			
Administrative Expenses			
Depreciation on Property and Equipment			
Repar & Maintenance			
Finance Expenses			
Total Administration and other Expenses			
Profit Before Tax			
Current Taxes			
Deferred Tax (Income)/Expenses			
Profit/ (Loss) After Tax			

Significant Accounting Policies and Notes to the Accounts 11

As per our report of even date


Jayraj Ghimire
Chairman


Balkrishna Niraula
Director (MoF)

Shital Singh Ukheda
Director (MoI&CS)

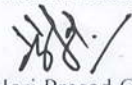

CA. Nabin Kanta Sharma
N.K.S. Associates
Chartered Accountants



P.P. Khetan
Director (MTC)


XIA QING
Director (CMPL)




Hari Prasad Ghimire
Account Officer

Date: 2081.08.12
Place: Kathmandu


Nepal Metal Company Limited
Lainchaur, Kathmandu, Nepal


Statement of Changes in Equity

For the year from 1st Shrawan 2080 to 31st Ashad 2081 (16th July 2023 to 15th July 2024)

Particulars	Share Capital	Retained Earning	Total Amount (NRS.)
Opening Balance	178,348,150.00	1,000.00	178,349,150.00
Adjustment:			
Issue of Share Capital	-	-	-
Profit for the year	-	-	-
Balance as on 31st Ashad 2081	178,348,150.00	1,000.00	178,349,150.00

Significant Accounting Policies and Notes to the Accounts 11


Jayraj Ghimire
Chairman



Bhatkrisna Niraula
Director (MoF)


P.P. Khetan
Director (MTC)

Date: 2081.08.12
Place: Kathmandu

As per our report of even date





CA. Nabin Kanta Sharma
N.K.S. Associates
Chartered Accountants

Chartered Accountants

Shital Singh Ukheda
Director (Mol&CS)




Hari Prasad Ghimire
Account Officer

NEPAL METAL COMPANY LIMITED

Lainchaur, Kathmandu, Nepal

Schedule Forming Part of Financial statement As at 31st Ashad, 2081

Schedule- I

DETAILS OF FIXED ASSETS AS ON 31st ASHAD 2081

Particulars	Rate	Cost Price		Total Gross Block on 31-03-2081	Depreciation		Balance		
		Gross Block Last Year 2079-2080	Addition this Year 2080-2081		Accumulated Depreciation 2079-2080	Depreciation This year 2080-2081	Net Value on 31-03-2081	Net Value on 31-03-2080	
Block-A									
Building	5%	2,284,456.97	-	2,284,456.97	1,930,948.32	17,675.43	1,948,623.75	335,833.22	353,508.65
Block-B									
Furniture & Fixture	25%	246,562.64	-	246,562.64	246,562.65	0.00	246,562.65	0.00	0.00
Office Equipment	25%	315,579.48	-	315,579.48	311,334.37	1,061.28	312,395.65	3,183.83	4,245.11
Wireless set	25%	672,747.57	-	672,747.57	672,747.57	0.00	672,747.57	0.00	0.00
Block-C									
Motor Vehicle	20%	2,722,549.33	-	2,722,549.33	2,621,100.63	20,289.74	2,641,390.37	81,158.96	101,448.70
Block-D									
Machinery & Equipment	15%	5,073,869.80	-	5,073,869.80	5,049,874.84	3,599.24	5,053,474.08	20,395.72	23,994.96
Micro Hydel Plant	15%	1,594,734.30	-	1,594,734.30	1,582,242.92	1,873.71	1,584,116.63	10,617.67	12,491.38
Misc. equipment	15%	352,541.10	-	352,541.10	352,541.10	0.00	352,541.10	0.00	0.00
Total		13,263,041.19	-	13,263,041.19	12,767,352.40	44,499.40	12,811,851.80	451,189.40	495,688.80

Note: 1. . Amount transferred to direct cost of construction	Rs	5,472.95
Note: 2. Amount transferred to indirect cost of construction	Rs	39,026.45
Total Depreciation this year		44,499.40



NEPAL METAL COMPANY LIMITED

Lainchaur, Kathmandu, Nepal

Schedule Forming Part of Financial statement as at 31st Ashad, 2080

Capital Work In Progress	Schedule-2	
Particulars	As at 31.03.2081	As at 31.03.2080
Road under Construction	4,137,090.08	4,137,090.08
Tunnel under Construction	167,165,879.15	167,165,879.15
Mining Lease Renewal 2080-81	240,000.00	0
Depreciation 2080-81	5,472.96	0
Total	171,548,442.19	171,302,969.23

Incidental Expenditure during development period	Schedule-3	
Particulars	As at 31.03.2081	As at 31.03.2080
Salary & Wages	3,763,281.00	1,213,672.00
Staff & labour welfare	11,425.00	13,740.00
Books & Postal	8,015.00	8,320.00
Annual General Meeting Expenses	80,713.00	44,672.00
Miscellaneous Expenses	35,845.00	3,773.00
Repair & Maintainance	4,000.00	-
House Rent	18,000.00	18,000.00
Communication Exp.	25,052.18	25,449.83
Director Fee	15,000.00	7,500.00
Board Meeting Expenses	8,014.00	
General Expense	1,210.00	2,200.00
Audit fee Expenses	20,000.00	20,000.00
Vehicle Expenses	57,307.92	65,350.00
Travelling Exp.	12,845.00	-
Insurance Expenses	-	1,225.75
Depreciation	39,026.44	45,382.93
Interest on Loan	1,993,581.00	1,993,581.00
Addition during the year	6,093,315.54	3,462,866.51
Add: Amount from Previous year	127,358,631.42	123,895,764.92
Adjustment of PY year VAT receivable on audit fee		
Total	133,451,946.96	127,358,631.43

Cash & Bank Balance	Schedule-4	
Particulars	As at 31.03.2081	As at 31.03.2080
Nepal Bank Ltd., Kathmandu	4,513.00	6,045.00
NABIL Bank Ltd., Kathmandu	23,636.74	23,636.74
Nepal Bank Ltd., Trisuli	5,034.67	5,034.67
Nepal Bank Ltd., Birgunj	4,969.00	4,969.00
Rastriya Banijaya Bank Ltd., Thapathali	10,048.47	10,048.47
Rastriya Banijaya Bank Ltd., Bishalbazar	20,400.11	20,400.11
Total Bank Balance	68,601.99	70,133.99
Add: Cash Balance	37,021.35	611.35
Total	105,623.34	70,745.34

Prepaid, Loans & Advances and Deposits	Schedule-5	
Particulars	As at 31.03.2081	As at 31.03.2080
GON (MOF)	506,000.00	506,000.00
Netpolo	10,119.00	10,119.00
Sundry Deposit	27,720.00	27,720.00
Staff advance	1,000.00	1,000.00
Prepaid Insurance	1,286.60	1,344.52
Prepaid Communication Expenses	4,050.00	3,052.17
VAT Receivable	623,794.00	614,710.00
Total	1,173,969.60	1,163,945.69



Share Capital		Schedule- 6
Particulars	As at 31.03.2081	As at 31.03.2080
Authorised		
Equity Share 32,400,000 @ 10/- Per Share	324,000,000.00	324,000,000.00
Preference Share 60,000 6% @ 100/-Per Share	6,000,000.00	6,000,000.00
Issued		
Equity Share 24,400,000 @ 10/-Per Share	244,000,000.00	244,000,000.00
Preference Share 60,000 6% @ 100/-Per Share	6,000,000.00	6,000,000.00
Subscribed & Paid up Capital		
Equity Share 17,234,815 @ 10/-Per Share	172,348,150.00	172,348,150.00
Preference Share 60,000 6% @ 100/-Per Share	6,000,000.00	6,000,000.00
Total	178,348,150.00	178,348,150.00

Reserve & Surplus		Schedule-7
Particulars	As at 31.03.2081	As at 31.03.2080
Reserve & Surplus	1,000.00	1,000.00
Total	1,000.00	1,000.00

Withholding Tax (TDS) Payable		Schedule-8
Particulars	As at 31.03.2081	As at 31.03.2080
TDS Payable	155,100.80	155,100.80
TDS on Audit fee	300.00	300.00
Total	155,400.80	155,400.80

Current Liabilities		Schedule-9
Particulars	As at 31.03.2081	As at 31.03.2080
Mutual Trading Co. P. Ltd.	2,944,750.00	2,944,750.00
Hyderabad Industries Limited	47,892.34	47,892.34
Paigutang Camp	2,470,366.74	2,792,296.74
Sundry Creditors	1,290,363.31	772,823.31
Audit Fee Payable	19,700.00	19,700.00
Mr.R.K.Khetan-(Office rent)	647,600.00	647,600.00
Chhaiyuan Mineral Pvt. Ltd.	29,197,500.00	25,047,500.00
Total	36,618,172.39	32,272,562.39

Interest On Loan		Schedule-10
Particulars	As at 31.03.2081	As at 31.03.2080
Interest on Loan (2061-62)	67,216.44	67,216.44
Interest on Loan (2062-63)	457,018.00	457,018.00
Interest on Loan (2063-64)	881,642.00	881,642.00
Interest on Loan (2064-65)	961,768.00	961,768.00
Interest on Loan (2065-66)	1,009,128.00	1,009,128.00
Interest on Loan (2066-67)	1,041,159.00	1,041,159.00
Interest on Loan (2067-68)	1,070,696.00	1,070,696.00
Interest on Loan (2068-69)	1,223,632.00	1,223,632.00
Interest on Loan (2069-70)	1,303,238.00	1,303,238.00
Interest on Loan (2070-71)	1,401,294.00	1,401,294.00
Interest on Loan (2071-72)	1,500,535.00	1,500,535.00
Interest on Loan (2072-73)	1,676,693.00	1,676,693.00
Interest on Loan (2073-74)	1,822,258.00	1,822,258.00
Interest on Loan (2074-75)	1,929,225.00	1,929,225.00
Interest on Loan (2075-76)	1,993,581.00	1,993,581.00
Interest on Loan (2076-77)	1,993,581.00	1,993,581.00
Interest on Loan (2077-78)	1,993,581.00	1,993,581.00
Interest on Loan (2078-79)	1,993,581.00	1,993,581.00
Interest on Loan (2079-80)	1,993,581.00	1,993,581.00
Interest on Loan (2080-81)	1,993,581.00	1,993,581.00
Total	28,306,988.44	26,313,407.44



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Schedule 11: Significant Accounting policies and Notes to the Accounts

1. Basis of preparation

The financial statements have been prepared under the historical cost convention, on an accrual concept. The preparation of financial statements is in conformity with Nepal Accounting standard and other applicable laws prevalent in Nepal, which requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the accounting policies.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

2. Accounting Policies

Nepal accounting standards (NAS) requires to adopt accounting policies that are most appropriate to the company's circumstances, Directors and management are required to make judgment in respect of item where the choice of specific policy, accounting estimate or assumption to be followed could materially affect the company's reported balance sheet, performance or cash flows, it may later be determined that a different choice may have been more appropriate.

3. Unsecured Loan

Unsecured loan obtained from MOF Government of Nepal till the end of Ashad 2081 is Rs 6, 64,52,693.00

4. Fixed Assets

All the fixed assets are stated at cost and includes expenditure that is directly attributable to the acquisition other assets.

Subsequent costs are included in the assets carrying amount or are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation on other assets is calculated using the written down value method to allocate their cost to their residual values over their estimated useful lives, as follows:

Building	5%
Office Equipment, computer	25%
Furniture and fixture	25%
Motor Vehicle	20%
Other Assets	15%

5. Capital Work in progress and Incidental Expenditure

Access road and tunnel for mining are part of capital expenditure and under progress. Incidental expense of the administrative nature is also considered as such expenditure and incurred till time is shown as capital work in progress.

6. Inventories

Inventories are valued at cost or net realizable value and carried forwarded from previous year.



7. Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise balances with less than three months' maturity from the date of acquisition: cash and balances at banks and financial institutions (unless restricted).

8. Vat Receivable

As company has not commenced its operation, vat receivable has not been claimed in the book of account. However, same has been claim/credited while filing online VAT.

9. Revenue

Company has not commenced its business operation till the end of the financial year so no revenue has been recognized. Revenue is recognized when the operation has commenced and the amount of revenue can be measured reliably and when specific recognition criteria related to activities are met. Revenue is measured at fair value of the consideration received or receivable. Revenue is categorized on the basis of nature of service being rendered and goods being delivered.

As company is in development phase, there is no revenue generation.

10. Interest on Loan

Interest on loan payable for the year 2080/81 is Rs 1,993,581.00 and the cumulative interest payable on loan at the end of Ashad is Rs. 28,306,988.44.

11. Regrouping and re arrangement

Previous year figures have been regrouped and rearranged wherever necessary to facilitate comparison.

