

## ANNUAL FINANCIAL STATEMENT OF SOCIAL SECURITY FUND

YEAR 2080/81



SOCIAL SECURITY FUND THAPATHALI, KATHMANDU Social Security Fund Established under Contribution Based Social Security Act-2074 Statement of Financial Position As at 31 Ashadh 2081 (July 15, 2024)

| Particulars  |                         | 31 Ashadh 2081     | 24 4 1 11 2222                          | Amount in Nrs  |
|--|-------------------------|--------------------|---|--|
|  | Note -                  | or Ashadii 2001    | 31 Ashadh 2080                          | 32 Ashadh 2079   |
| ASSETS   | _                       |                    | Restated                                | Restated   |
| Cash and Cash Equivalents                          | 4.1                     | 2,415,608,689.82   | 120000000000000000000000000000000000000 |  |
| Due Irom Nepal Rastra Bank                         | 4.2                     | 2,410,608,089.82   | 2.077,700,435.23                        | 1,938.561,328.61   |
| Fixed Depsoit with Bank and Financial Institutions | 4.3                     | 84,087,534,909.86  | FO DEC DEC DES                          |  |
| Derivative financial instruments                   | 4.4                     | 51,001,004,003.00  | 52,855,853,237.25                       | 49,778,650,231.29  |
| Other trading assets                               | 4.5                     |                    |   |  |
| Loans and advances to contributors                 | 4.6                     | 3,606,580,133,13   | 1,227,526,683.87                        |  |
| Loan and advance to Project                        | 4.7                     |                    | 1,227,320,883.87                        | -  |
| Investment securities                              | 4.8                     | 6,098,130,000.00   | 10.070.050.000.00                       | Mary and the Company of the Company  |
| investment in subsidiaries                         | 4.9                     | 0,000,100,000.00   | 16,972,353,386.87                       | 1,904,902,000.00   |
| Investment in associates                           | 4.10                    |                    |   |  |
| investment properties                              | 4,11                    | The second second  |   |  |
| Property, Plant and equipment                      | 4.12                    | 285,165,672.67     | PC 050 000 00                           | ** * ***   |
| Goodwill and Intangible assets                     | 4.13                    |                    | 86,356,298.68                           | 68,650,565.22  |
| Other Assets                                       | 4.14                    | 1,765,306,288,14   | 1,607,733,742,51                        | 79,646.58  |
| TOTAL ASSETS                                       | elimentation in the are | 98,258,325,693.62  | 74,827,523,784.41                       | 1,086,176,737.35   |
|  |                         |                    | 74,027,323,764,41                       | 54.777,020,509.05  |
| LIABILITIES & RESERVE                              |                         |                    |   |  |
| Borrowing  | 4.15                    | 90,604,230,58      | 250 202 250 22                          |  |
| Employees Benefit Obligation                       | 4.16                    | 59,077,152.37      | 250,000,000.00                          | 250,000,000.00   |
| Provisions   | 4.17                    | 45,077,102.07      | 42,150,724.20                           | 24,719,881.60  |
| Social Security Related Liability                  | 4.18                    | 259,434,191.72     | 51 027 066 64                           |  |
| Other Liabilities                                  | 4.19                    | 209,490,708.23     | 51,814,960.81                           | 6,865,244.45   |
| Fund and Reserves                                  | O.C. Automo             | 200,400,700.25     | 36,305,516.71                           | 172,675,971,76   |
| Funds :  |                         |                    |   |  |
| Long Term Branch Fund                              |                         |                    |   |  |
| Old Age Protection Fund                            | 4.20                    | 49,860,690,934.31  | 32,588,406,397,97                       |  |
| Dependent Family Protection Fund                   | 4.20                    | 360,099,421.89     | 247,570,782.53                          | 18,983,476,992.11  |
| Cumulative Short and Long Term Branch Fund         |                         | 200,000,721.00     | 247,570,782.53                          | 150,221,992.73   |
| Accident, Disability And Dependent Protection Fund | 4.20                    | 583,248,401,65     | 111,200,692.31                          |  |
| Short Term Branch Fund                             |                         |                    | 111,200,092.31                          |  |
| Vedical, Health and Maternity Protection Fund      | 4.20                    | 1,553,443,388.05   | 936,745,903.80                          | MALE TO LETTER TO THE TOTAL THE TOTA |
| Accident and Disability Protection Fund            | 4.20                    | 2,621,677,350.26   | 1,708,035,898,84                        | 459,807,026.25   |
| fational Level Welfaro Fund                        | 4.20                    | 26,907,398,753.00  |   | 958,249,423.68   |
| Social Security Tax Fund                           | 4.20                    | -170,000,000.00    | 25,722,398,753.00<br>470,000,000.00     | 23.772,398,753.00  |
| leserves :   |                         | 770.000,000.00     | 470,000,000.00                          | 470,000,000.00   |
| ctuarial Remeasurement Reserve                     | 4.20                    | (3,671,418,388.00) | (3.334,266,879,00)                      |  |
| evaluation Reserve                                 | 4.20                    | (19,050,000.00)    |   | (2,167,824,571.00)   |
| aptal Reserve                                      | 4.20                    | (1.5,000,000.00)   | (500,000.00)                            | *  |
| ocumulated Profit/ (Loss)                          | 4.20                    | 18,973,629,549.55  | 15,997,661,033,23                       |  |
| otal Funds, Reserves and Liabilities               | NEWS STATE              | 98,258,325,693.62  | 74,827,523,784.40                       | 11.696.429,794.47  |
| ontargent Liability                                | 4.21                    |                    | 14,021,523,784.40                       | 54,777,020,509.05  |

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कार्यकारी निर्देशक

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Social Security Fund Established under Contribution Based Social Security Act-2074 Statement of Profit & Loss For the period ended 31 Ashadh 2081 (July 15, 2024)

|                              |        |                    | Amount in Nrs      |
|------------------------------|--------|--------------------|--------------------|
| Particulars                  | Note - | I.Y. 2080/81       | I.Y. 2079/80       |
| . Tartodars                  | Note   |                    | Restated           |
| Earning From Investment Fund | 4.22   | 7,333,114,279.06   | 6,209,091,757.31   |
| Distribution to Fund         | 4.23   | (4,507,069,047.93) | (2,935,781,923.06) |
| Net income                   |        | 2,826,045,231.13   | 3,273,309,834.26   |
| Interest income              | 4.24   | 782,266.10         | (#)                |
| Interest expenses            | 4.25   | (16,925,541.30)    | (8,710,247.35)     |
| Other Operating income       | 4.26   | 2,001,492.70       | 18.54              |
| Total operating income       |        | 2,811,903,448.63   | 3,264,599,605.44   |
| Impairment charge/(reversal) | 4.27   |                    | (1,130,806.29)     |
| Net operating income         |        | 2,811,903,448.63   | 3,263,468,799.15   |
| Operating Expenses           | -      |                    |                    |
| Personnel expenses           | 4.28   | (74,570,629.76)    | (62,619,765.78)    |
| Other operating expenses     | 4.29   | (66,488,918.97)    | (53,226,186.52)    |
| Depreciation & amortisation  | 4.30   | (30,875,744.59)    | (12,961,155.10)    |
| Operating Profit             |        | 2,639,968,155.31   | 3,134,661,691.76   |
| Non operating income         | 4.31   |                    | -                  |
| Non operating expense        | 4.32   |                    |                    |
| Net Income/ (Loss)           |        | 2,639,968,155.31   | 3,134,661,691.76   |

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Social Security Fund
Established under Contribution Based Social Security Act-2074
Consolidated Statement of Comprehensive Income
For the period ended 31 Ashadh 2081 (July 15, 2024)

|  |  | Amount in Nrs         |
|--|--|-----------------------|
| Particulars  | I.Y. 2080/81   | I.Y. 2079/80          |
|  | Commission of the Commission o | Restated              |
| Profit/ (Loss) for the year  | 2,639,968,155.31   | 3,134,661,691,76      |
| Other comprehensive income, net of income tax  |  |                       |
| a) Items that will not be reclassified to profit or loss                                 |  |                       |
| Gains/(losses) from investments in equity instruments measured at fair value             | (18,550,000.00)  | (500,000.00)          |
| Gains/(losses) on revaluation  |  | (000,000.00)          |
| Actuarial gains/(losses) on defined benefit plans  | (1,151,148.00)   | 127,239.00            |
| Actuarial gains/(losses) on old age benefit plans  | 337,151,509.00   | 1,166,442,308.00      |
| Net other comprehensive income that will not be reclassified to profit or loss           | 317,450,361.00   | 1,166,069,547.00      |
| b) Items that are or may be reclassified to profit or loss                               |  | 11100100010-11100     |
| Gains/(losses) on cash flow hedge  |  |                       |
| Exchange gains/(losses) (arising from translating financial assets of foreign operation) |  |                       |
| Income tax relating to above items   |  |                       |
| Reclassify to profit or loss   |  | CONTRACTOR CONTRACTOR |
| Net other comprehensive income that are or may be reclassified to profit or loss         |  | -                     |
| c) Share of other comprehensive income of associate accounted as per equity method       | -  |                       |
| Other comprehensive income for the year, net of income tax                               | 317,450,361.00   | 1,166,069,547.00      |
| Total comprehensive income for the year  | 2,957,418,516.31   | 4,300,731,238,76      |

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| Particulars  |                         |                                     |  | Punds   |  |  |                             |                 | Reserv                                | erve            |                                   |                                    |
|--|-------------------------|-------------------------------------|--|---|--|--|-----------------------------|-----------------|---------------------------------------|-----------------|-----------------------------------|------------------------------------|
|  | Cent tarm Branch        | thanet.                             | Long and Shart Term Branch   | Shart Term Branch                                 | n Branch                                   |  |                             |                 |                                       |                 |                                   |                                    |
|  | Old Age Presection Fund | Dapandent Family<br>Pretaction Fund | Depandent Family Accident, Disability And Depandent<br>Pretection Fund Protection Fund | Medical, Health and<br>Materially Protection Fund | Accelent and Disability<br>Protection Fund | Accident and Disability Mational Level Welfare Proxicion Fund Fund | Sacial Security Tax<br>Fund | Revaluation     | Actuarial<br>Remeasurement<br>Reserve | Capital Reserve | Accumulated Profit                | Total                              |
| Opering Batteres as on 910-12079   | 11 259 924 256 81       | 150,221,992,73                      |  | 453 807 026 25                                    | 958, 249,423, 8.6                          | 2017年18日日日日  | 00 900 989'92*              |                 | (2,167,624,571 (0)                    |                 | 2 184,231,921,01                  | 24,756,352,6817.1<br>16,457,350,01 |
| Reactified Doctrion Enlance  | 18.963.476.592.11       | 160 221,692,73                      |  | 450.807.026.25                                    | 958,249,423,68                             | 22,772,386,753,63  | 476,600,006,80              | 10.00           | (2.157,824,571,00)                    |                 | 11.636,425,794,47                 | 54,322,759,411,23                  |
| Operational Artificial   | 13,604,929,405,57       |                                     | 111,206,502,21   | 276,638,677,55                                    |  | 1,950,000,000,000  |                             |                 |                                       |                 | 4300,731,238,76                   | 21,290,915,476.45                  |
| Gainel cast on targinated threatment societies<br>Other Conditional Income<br>All and Betterschainer Referen |                         |                                     | 11.0   |   |  |  |                             | 1509,059 001    | 11,166,442,308,091                    |                 | 500,900 00                        | (1,166 542,516.00)                 |
|  | 32.583.405.397.97       | 247.570,762.53                      | 111,262,652.31   | 936,745,903,89                                    | 1,763,035,698,64                           | 25,772,345,753,00  | 470,056,056,00              | (505,069 £0)    | П                                     |                 | 15,997,661,033,23                 | 74,447,252,582.63                  |
| Opening Balance as on 01/54/2050   | 32,556,406,397 97       | 247.570.782.53                      | 111,200,692,31   | 936,746,593,80                                    | 1768 035 598 64                            | 25,722,395,755 00  | 470,000,000,00              | (500,000,000)   | 13 334,266,879 001                    |                 | 15 597,561 013 23                 | 74,4-1,242,592,65                  |
| TO'NG BASTICLE   | 32.540,406,327.57       | 247,570,762.53                      | 111,200,032,31   | 536,745,962.83                                    | 1,708,045,893,64                           | 25,722,353,753,65  | A70,650,000,00              | (605,000,000)   | (3,334,266,679,66)                    |                 | 15.537,661,633,23                 | 74,447,752,582.65                  |
| Despates feetha<br>Gain/Loss on reassaton of maximent securies<br>Date Commensors securi                     | 17,272,284,536,34       | 112,528,639.37                      | 472.647.726.54   | \$0.585.792.83                                    | 913,841,451,421                            | 1,185,030,003,03   |                             | (5) 5(3'55'81)  | 939 394 5445                          |                 | 2 557.4:8 519 31<br>16 550 000 07 | 23.528.618.337.03                  |
| County Rendered Reserve  | 3.                      | 23 ACK GGC GT. 9: 15.0 603 254 63   | 39 107 250 198   | 74 221 122 PK                                     | 3 6 37 1 677 1 66 36                       | Ch C2 L21 102 3C   | 226 680 650 69              | (4e 64e eps 6es | 7 F71 519 329 CD:                     |                 | 16 971 679 919 55                 | 97 619 719 416 72                  |

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कृष्ण अधिकारी उप-कार्यकारी निर्देशक

अध्यक्ष्य सामाजिक सुरक्षा कोष एवं सचिव अम, रोज्यार तथा सामाजिक सुरक्षा मन्त्रालय

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Social Security Fund Established under Contribution Based Social Security Act-2074 Statement of Cash Flow For the period ended 31 Ashadh 2081 (July 15, 2024)

|   |                                | Amount in Nrs  |
|---|--------------------------------|--|
| Particulars Particulars   | I.Y. 2080/81                   | I.Y. 2079/80   |
| CASH FLOWS FROM OPERATING ACTIVITES:                                    |                                | Restated   |
| Earning From Investment Fund Received                                   | 1.0 - Programming commences as | The second state of the se |
| Contribution Received   | 7,663,109,643.02               | 5,811,083,822.90   |
| Claim on Schemes Paid   | 20,830,642,137.33              | 17,338,936,662.24  |
| Distribution to Contributors  | (761,436,126.26)               | (472,696,616.68)   |
|   | (3,975,894,177.66)             | (2,971,692,640.82)   |
| Other Operating Income Operating Expenses                               | 2,001,492.70                   | 18.54  |
|   | (124,502,002.46)               | (98,287,870.70)  |
| Operating cash flows before changes in operating assets and liabilities | 23,633,920,966.68              | 19,607,343,375.49  |
| (Increase)/Decrease in operating assets                                 |                                |  |
| Cash and Cash Equivalents   |                                |  |
| Due from Nepal Rastra Bank  | -                              |  |
| Other trading assets  |                                | E E E E E E E E E E E E E E E E E E E  |
| Other Assets  | (313,148,499.44)               | 83,270,345.16  |
| Increase/ (Decrease) in operating liabilities                           |                                | military and the second  |
| Social Security Related Liability                                       | 5,018,760.14                   | (1,994,786.66)   |
| Borrowing   |                                |  |
| Other Payables  | 181,287,134.10                 | (143,870,455.05)   |
| Provisions Net cash flow from operating activities (A)                  |                                |  |
| Net cash now from operating activities (A)                              | 23,507,078,361.48              | 19,544,748,478.94  |
| CASH FLOW FROM INVESTING ACTIVITIES                                     |                                |  |
| Placement with Bank and Financial Institutions                          | (31,231,681,672.62)            | (3,077,203,005.96)   |
| (Purchase)/Sale of investment securities                                | 10,855,673,386.87              | (15,067,951,386.87)  |
| (Purchase)/Sale of investment properties                                | 10,000,010,000.07              | (10,007,331,360.67)  |
| Interest received   |                                |  |
| Dividend received   |                                |  |
| Loan to Contributors  | (2,379,053,449.26)             | (1,227,526,683.87)   |
| (Purchase)/Sale of Property, Plant and Equipment                        | (229,685,118.58)               | (31,797,694.84)  |
| (Purchase)/Sale of Goodwill and Intangible Assets                       | (223,000,170,00)               | 79,646.58  |
| Net cash used in investing activities (B)                               | (22,984,746,853,58)            | (19,404,399,124.97)  |
|   |                                | (12)10 11000 112 11017   |
| CASH FLOW FROM FINANCING ACTIVITIES                                     |                                |  |
| Fund Received from Government of Nepal                                  |                                |  |
| Fund repaid to Government of Nepai                                      | (159,395,769.42)               |  |
| Interest paid   | (25,027,483.88)                | (1,210,247.35)   |
| Other receipt/payment   | -                              |  |
| Net cash from financing activities ( C)                                 | (184,423,253.30)               | (1,210,247.35)   |
| Net increase (decrease) in cash and cash equivalents                    | 007.000.051                    |  |
| Cash and cash equivalents at Shrawan 01 (beginning of the year)         | 337,908,254.59                 | 139,139,106.62   |
| Effect of exchange rate fluctuations on cash and cash equivalents held  | 2,077,700,435.23               | 1,938,561,328.61   |
| Cash and cash equivalents at Ashadh end                                 | 2,415,608,689.82               | 0.077.700.45===  |
|   | 2,413,000,009.82               | 2,077,700,435.23   |

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अध्यक्ष सामाजिक सुरक्षा कोष एवं सचिव श्रम, रोजगार तथा सामाजिक सुरक्षा मन



|  | Social Security Fund                 |  |  |
|--|--------------------------------------|--|--|
| Established under Co<br>Notes to Financial Statements  | ontribution Based Social S           | ecurity Act-2074   |  |
| 4.1 Cash and cash equivalent   |                                      | in to the  |  |
| Particulars  | 31 Ashadh 2081                       | 31 Ashadh 2080   | Amount in Nrs<br>32 Ashadh 2079  |
| Cash in Hand   |                                      |  | 32 Ashaun 2019   |
| Cheque in Hand   |                                      |  |  |
| Balance with Bank and Financial Institution(BFI):  | -                                    |  |  |
| Deposit on Commercial Bank   | 2,415,608,689,82                     | 1,833,552,500.60   | 1,938,561,328.61   |
| Deposit on Development Bank  |                                      |  | 1,930,301,320.01   |
| Deposit in Finance Company   |                                      |  |  |
| Deposit on Call Account  |                                      | 7,434.63   |  |
| Treasury Bills having Maturity Period of upto 3 Months   |                                      | 244,140,500.00   |  |
| Short Term Investment on BFIs ( <3 Months)   | -                                    | 244,140,300.00   |  |
| Total  | 2,415,608,689.82                     | 2,077,700,435.23   | 1,938,561,328.61   |
| 4.2 Due from Nepal Rastra Bank   |                                      |  | 1  |
| Particulars  | 24 A-1-11 0004                       |  | Amount in Nrs  |
| Other deposit and receivable from NRB  | 31 Ashadh 2081                       | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Securities purchased under resale agreement  |                                      | •  | -  |
| Total  |                                      | The state of the s | e la companya de la c |
|  |                                      | COLUMN THE PROPERTY OF THE PARTY OF THE PART |  |
| 4.3 Fixed Depsoit with Bank and Financial Institutions   |                                      |  | Amount in Nrs  |
| Particulars  | 31 Ashadh 2081                       | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Placements with BFI  | 84,087,534,909.86                    | 52,855,853,237.25  | 49,778,650,231.29  |
| Securities purchased under resale agreement  | -                                    |  | 45,770,000,231.29  |
| Total  | 84,087,534,909.86                    | 52,855,853,237.25  | 49,778,650,231.29  |
| 4.4 Derivative financial instruments   |                                      |  |  |
| Particulars (1) And the Control of t | 31 Ashadh 2081                       | 31 Ashadh 2080   | Amount in Nrs<br>32 Ashadh 2079  |
| Held for trading   |                                      | 31 Asilauli 2000   | 32 Asnaon 2079   |
| Interest rate swap   |                                      |  |  |
| Currency swap  |                                      | 3. <del>-</del>  | -  |
| Forward exchange contract  | - West                               |  |  |
| Others   | - F71                                |  |  |
| Held for risk management   | -                                    |  |  |
| Interest rate swap   |                                      |  |  |
| Currency swap  |                                      |  |  |
| Forward exchange contract  | <del></del>                          |  |  |
| Other  |                                      |  | -  |
| Total  | International Control of the Control | AND DESCRIPTION OF STREET OF STREET  | To the second se |

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### 4.5 Other trading assets

Equities: Investment in Listed Equity Share has been classified as Held for trading and recognised at fair value through profit or Loss. Equity Share are listed in stock exchange and the movements in the market price of the shares are adjusted at each reporting date through profit and loss. Currently SSF does not have equity investment which is held for sale.

|   |                                      |  | Amount in Nrs                    |
|---|--------------------------------------|--|----------------------------------|
| Particulars                                   | 31 Ashadh 2081                       | 31 Ashadh 2080   | 32 Ashadh 2079                   |
| Treasury bills                                |                                      |  |                                  |
| Government bonds                              |                                      |  | ·                                |
| NRB Bonds                                     |                                      | 4. 1   | (et                              |
| Domestic Corporate bonds                      |                                      |  | -                                |
| Equities/ Mutual Fund Units                   |                                      | 1 1 1 1  |                                  |
| Other   |                                      |  |                                  |
| Total   | and a levine ethic wintenger cover a | Hamilton, Science to the regulary  |                                  |
| Pledged                                       |                                      |  | 1880 MIO (XI 188, 1803), 111 / 1 |
| Non-pledged                                   |                                      |  |                                  |
| 4.6 Loans and advances to contributors        |                                      |  | Watercook of Wall Walker         |
| Particulars                                   | 31 Ashadh 2081                       | 0/ 4         0000  | Amount in Nrs                    |
| Loan and advances measured at amortized cost: |                                      | 31 Ashadh 2080   | 32 Ashadh 2079                   |
|   | 3,606,580,133.13                     | 1,227,526,683.87   |                                  |
| Less: Impairment allowances                   |                                      | No. of the last of | - N                              |
| Collective impairment                         | 141                                  |  | -                                |
| Individual impairment                         |                                      |  |                                  |
| Net amount                                    | 3 606 580 133 13                     | 1 227 526 693 97   | A transmission of the second     |

### 4.6.1: Analysis of loan and advances - By Product

Loan and advances measured at FVTPL

The SSF has invested on various types of loan and advances. The product wise segregation of contributors loan is as under:

Amount in Nrs

| Particulars         | 31 Ashadh 2081   | 31 Ashadh 2080                | 32 Ashadh 2079   |
|---------------------|------------------|-------------------------------|--|
| Product             |                  |                               | OZ Mondan Z010   |
| Special Loan        | 3,554,172,281.82 | 1,206,088,894.05              | <del></del>  |
| Educational Loan    | 2,199,559.50     | 530,094.81                    |  |
| Home Loan           | 50,208,291,81    | 20,907,695.01                 |  |
| Other Loan          | -                |                               |  |
| Gross Loan          | 3,606,580,133.13 | 1,227,526,683.87              | A SECURITY AND A SECURITY OF A   |
| EIR adjustments     |                  | 1,121,1020,000.07             | AND DESCRIPTION OF THE PARTY OF |
| Sub-total .         |                  | Allege of Part of the Control | THE PARTY OF THE P |
| Interest receivable |                  |                               |  |
| Grand total         | 3,606,580,133.13 | 1,227,526,683.87              | . V 1207 + 15550 - V - 20  |
|                     |                  |                               | THE RESERVE OF THE PERSON OF T |

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Total

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

कविराजे आधकार कार्यकारी निर्देशक

1,227,526,683.87

| 4.6.2: Allowance for Impairment  |                       |  | Amount in Nrs  |
|--|-----------------------|--|--|
| Particulars :: Particular :: P | 31 Ashadh 2081        | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Specific allowances for impairment   |                       |  |  |
| Balance at Shrawan 1   |                       |  |  |
| Impairment loss for the year:  |                       |  |  |
| Charge for the year  |                       |  |  |
| Recoveries/reversal during the year  |                       |  |  |
| Write-offs   |                       |  | 15 00  |
| Exchange rate variance on foreign currency impairment  | *                     |  |  |
| Other movement   |                       |  |  |
| Balance at Ashadh end  |                       |  | -0   |
| Collective allowances for impairment   |                       |  |  |
| Balance at Shrawan 1   |                       |  |  |
| Impairment loss for the year:  |                       | ***  |  |
| Charge/(reversal) for the year   |                       |  |  |
| Exchange rate variance on foreign currency impairment  |                       |  |  |
| Other movement   |                       |  |  |
| Balance at Ahadah end  |                       |  | · · · ·  |
| Total allowances for impairment  |                       |  |  |
| 4.6.3: Loan to contributors Particulars  | 31 Ashadh 2081        | 31 Ashadh 2080   | Amount in Nrs<br>32 Ashadh 2079  |
| Current Portion  | 31 ASHAUII 2001       | 31 Ashlaun 2080  | 32 Asnadh 2079   |
| Special Loan   | -                     | -  | -  |
| Educational Loan   | -                     |  |  |
| Home Loan  | 7.1.5 printer         |  |  |
| Other  |                       |  |  |
| Total Current Portion  |                       |  | A STATE OF THE STA |
| Non-Current Portion  | ANY                   |  | STATE OF STREET  |
| Special Loan   |                       | ·  |  |
| Educational Loan   |                       |  |  |
| Home Loan  |                       |  |  |
| Other  |                       |  | -  |
| Total Non-Current Portion  | A PENNER OF SELECTION |  | A DECEMBER OF STREET   |
|  | -                     | A TABLE TO SERVICE OF THE PARTY |  |
| 4.7 Loan and advance to Project  | × .                   | 100  | Amount in Nrs  |
| Particulars  | 31 Ashadh 2081        | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Loan and advances measured at amortized cost   |                       |  |  |
| Corporate Loan   |                       | 10 (10 m <sup>2</sup> ), •   | -  |
| Consortium Loan  |                       |  |  |
| Less: Impairment allowances  | -                     |  |  |
| Net amount   |                       | Market Care Control  |  |
| Loan and advances measured at FVTPL  | -                     | 135  |  |
| Total  |                       | The little state of the little state of  |  |

जर्मुला नप उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देश

Social Security Fund Established under Contribution Based Social Security Act-2074 Notes to Financial Statements 4.8 Investment securities

| De-discussion in the control of the |                  |                   | Amount in Nrs    |
|---|------------------|-------------------|------------------|
| Particulars   | 31 Ashadh 2081   | 31 Ashadh 2080    | 32 Ashadh 2079   |
| Investment securities measured at amortized cost  | 5,707,180,000.00 | 16,812,853,386,87 | 1,904,902,000.00 |
| Investment in equity measured at FVTOCI   | 390,950,000.00   | 159,500,000,00    | 1,304,302,000.00 |
| Total   | 6,098,130,000.00 | 16,972,353,386.87 | 1,904,902,000.00 |

### 4.8.1: Investment securities measured at amortized cost

| D. W. I. Landson and C. Landson and |                  |                   | Amount in Nrs    |
|---|------------------|-------------------|------------------|
| Particulars   | 31 Ashadh 2081   | 31 Ashadh 2080    | 32 Ashadh 2079   |
| Debt securities   | 3,718,130,000.00 | 3,021,538,000.00  | 1,904,902,000.00 |
| Government bonds  | 1,989,050,000.00 | 1,989,050,000.00  | 1,001,002,000.00 |
| Government treasury bills   | -                | 11,802,265,386,87 |                  |
| Nepal Rastra Bank bonds   |                  |                   |                  |
| Nepal Rastra Bank deposits instruments  |                  |                   |                  |
| Other   |                  |                   | 1.61             |
| Less: specific allowances for impairment  |                  |                   | -                |
| Total   | F 707 400 000 00 |                   |                  |
|   | 5,707,180,000.00 | 16,812,853,386.87 | 1,904,902,000.00 |

### 4.8.2: Investment in equity and mutual fund measured at fair value through other comprehensive income

| Particulars  | THE CONTRACT OF THE CONTRACT O |                 | Amount in Nrs             |
|--|--|-----------------|---------------------------|
|  | 31 Ashadh 2081   | 31 Ashadh 2080  | 32 Ashadh 2079            |
| Equity instruments   |  | 27 - 2 - 10 - 2 |                           |
| Quoted equity securities   |  | 111 -12         |                           |
| Unquoted equity securities   |  |                 | ·                         |
| Mutual Fund  |  |                 |                           |
| Open-Ended Mutual Fund   |  |                 |                           |
| Close-Ended Mutual Fund  | 390,950,000.00   | 150 500 000 00  |                           |
| Total  |  | 159,500,000.00  |                           |
| Notes and the second of the se | 390,950,000.00   | 159,500,000.00  | Street Control of Control |

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Social Security Fund Established under Contribution Based Social Security Act-2074 Notes to Financial Statements 4.8.3 Information relating to investment in equities Presented below are information relating the SSF's investments in equity and mutual funds classified as FVTOCI investments.

Amount in Nrs

| 390,950,000         160,000,000         30,000,000         Lev           49,950,000         30,000,000         30,000,000         Lev           46,200,000         50,000,000         49,500,000         Lev           41,000,000         50,000,000         49,500,000         Lev           47,250,000         50,000,000         50,000,000         Lev           390,850,000         160,000,000         159,500,000         Lev   | Securities                                      | 31 Ashadh 208 | 2081<br>Fair Value | 31 Ashadh 2080 | h 2080<br>Eair Value | Fair Valuation |
|--|---|---------------|--------------------|----------------|----------------------|----------------|
| Instruments - Unquoted   | 1. Investments in equity instruments - Quoted   | <u></u>       |                    | ·              | - all value          | meranding      |
| Fund Units   Fund Occupation   Fund Occupation |   |               |                    |                |                      |                |
| Fund Units   Fund Units   Fund Units   | 2. Investments in equity instruments - Unquoted |               |                    |                |                      |                |
| Fund Units   Fun |   |               |                    |                |                      |                |
| Part    | 3. Investments in Mutual Fund Units             | 410,000,000   | 390,950,000        | 160,000,000    | 159,500,000          |                |
| READ OND COOK COOK COOK COOK COOK COOK COOK COO  | Close-Ended Mutual Fund                         |               |                    |                |                      |                |
| VPA TO per unit]         50,000,000         49,950,000           4PR 10 per unit]         50,000,000         50,000,000           4PR 10 per unit]         50,000,000         46,200,000           4PR 10 per unit]         50,000,000         46,200,000           4PR 10 per unit]         50,000,000         41,000,000           4PR 10 per unit]         50,000,000         50,000,000           4FYTOCI         47,250,000         50,000,000           410,000,000         50,000,000         50,000,000           410,000,000         50,000,000         50,000,000   | 30 MUTUAL FUND (C30MF)-                         | 30,000,000    | 30,000,000         | 30.000.000     | 30.000.000           | Level 1 - MTM  |
| 20 (H8020)         50,000,000         49,950,000         49,950,000           HPR 10 per unit]         YOJANA (KSY)         50,000,000         46,200,000           HPR 10 per unit]         50,000,000         46,200,000         46,200,000           UND 2 (LVF2)         50,000,000         41,000,000         49,500,000           UND 2 (LVF2)         50,000,000         41,000,000         49,500,000           UND 2 (LVF2)         50,000,000         41,000,000         50,000,000           IPR 10 per unit]         50,000,000         48,050,000         50,000,000           IPR 10 per unit]         50,000,000         48,050,000         50,000,000           IPR 10 per unit]         50,000,000         50,000,000         50,000,000           IPR 10 per unit]         50,000,000         47,250,000         50,000,000           IPR 10 per unit]         50,000,000         50,000,000         50,000,000           IPR 10 per unit]         50,000,000         47,250,000         50,000,000           IPR 10 per unit]         50,000,000         50,000,000         50,000,000           IPR 10 per unit]         50,000,000         47,250,000         50,000,000           IPR 10 per unit]         50,000,000         50,000,000         50,000,000 <td>(3.000,000 units @ NPR 10 per unit)</td> <td></td> <td></td> <td></td> <td></td> <td></td>   | (3.000,000 units @ NPR 10 per unit)             |               |                    |                |                      |                |
| VPR 10 per unit]         50,000,000         50,000,000         50,000,000           UND 2 (LVE)         50,000,000         46,200,000           UND 2 (LVE)         50,000,000         46,200,000           UND 2 (LVE)         50,000,000         41,000,000           UND 2 (LVE)         50,000,000         41,000,000           UND 2 (LVE)         50,000,000         41,000,000           UND 2 (LVE)         50,000,000         44,000,000           1PR 10 per unit         50,000,000         48,050,000           1PR 10 per unit         30,000,000         48,050,000           1PR 10 per unit         50,000,000         50,000,000           1PR 10 per unit         50,000,000         50,000,000 <td>3.2 HIMALAYAN 80-20 (H8020)</td> <td>50,000,000</td> <td>49,950,000</td> <td></td> <td></td> <td>Level 1 - MTM</td>  | 3.2 HIMALAYAN 80-20 (H8020)                     | 50,000,000    | 49,950,000         |                |                      | Level 1 - MTM  |
| VOJANA (KSY)   SO,000,000   S | [5,000,000 units @ NPR 10 per unit]             |               |                    |                |                      |                |
| UND 2 (LVF2)         50,000,000         46,200,000           UND 1/UND<br>IPR 10 per unit]         50,000,000         50,000,000         41,000,000           IPR 10 per unit]         50,000,000         41,000,000         49,500,000           IPR 10 per unit]         50,000,000         48,050,000         49,500,000           IPPR 10 per unit]         30,000,000         28,500,000         50,000,000           IPR 10 per unit]         50,000,000         47,250,000         50,000,000   | 3.3 KUMARI SABAL YOJANA (KSY)                   | 50,000,000    | 50,000,000         |                |                      | Level 1 - MTM  |
| UND 2 (LVF2)   1900,000   46,200,000   190 | (5,000,000 units @ NPR 10 per unit)             |               |                    |                |                      |                |
| UNID   19FR 10 per unit   19FR | 3.4 LAXMI VALUE FUND 2 (LVF2)                   | 20,000,000    | 46,200,000         |                |                      | Level 1 - MTM  |
| UND   PR 10 per unit    50,000,000   50,000,000   50,000,000   41,000,000   41,000,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,500,000   42,25 | (5.000,000 units @ NPR 10 per unit)             |               |                    |                |                      |                |
| IPR 10 per unit]         50,000,000         41,000,000         49,500,000           IPR 10 per unit]         50,000,000         48,050,000         49,500,000           IPR 10 per unit]         30,000,000         28,500,000         30,000,000           IPR 10 per unit]         50,000,000         47,250,000         50,000,000  | 3.5 NIBL STABLE FUND                            | 50,000,000    | 50,000,000         |                |                      | Level 1 - MTM  |
| VTH FUND 2. (NICGF2)         50,000,000         41,000,000         49,500,000           TFUND (PRST)         50,000,000         48,050,000         49,500,000           TFUND (PRST)         30,000,000         48,050,000         30,000,000           IPR 10 per unit         30,000,000         47,250,000         50,000,000           IPR 10 per unit         50,000,000         50,000,000         50,000,000  | (5,000,000 units @ NPR 10 per unit)             |               |                    |                |                      |                |
| TFUND (PRSF)   150,000,000   48,050,000   49,500,000   40,500,000   40,500,000   40,500,000   40,500,000   40,500,000   40,500,000   40,500,000   40,500,000   40,500,000   40,500,000    | 3.6 NIC ASIA GROWTH FUND -2 (NICGF2)            | 50,000,000    | 41,000,000         | 1              |                      | Level 1 - MTM  |
| TEUND (PRSF)   1   | (5,000,000 units @ NPR 10 per unit)             |               |                    |                |                      |                |
| UND 2 (RMF2)   30,000,000   28,500,000   30,000,000   3 | 3.7 PRABHU SMART FUND (PRSF)                    | 50,000,000    | 48,050,000         | 50,000,000     | 49,500,000           | Level 1 - MTM  |
| UND 2 (RMF2)         30,000,000         28,500,000         30,000,000         30,000,000           PPR 10 per unit          FESTMENT GROWTH SCHEME 3 (SIGS3)         50,000,000         47,250,000         50,000,000           IPR 10 per unit          A10,000,000         410,000,000         160,000,000         159,500,000   | /5,000,000 units @ NPR 10 per unit]             |               |                    |                |                      |                |
| IPR 10 per unit         50,000,000         47,250,000         50,000,000           IPR 10 per unit         410,000,000         410,000,000         160,000,000         159,500,000   | 3.8 RBB MUTUAL FUND 2 (RMF2)                    | 30,000,000    | 28,500,000         | 30,000,000     | 30,000,000           | Level 1 - MTM  |
| FESTMENT GROWTH SCHEME 3 (SIGS3)   50,000,000   47,250,000   50,000, | /3,000,000 units @ NPR 10 per unit]             |               |                    |                |                      |                |
| IPR 10 per unit           410,000,000         390,350,000         160,000,000         159,500,000  | ш   | 50,000,000    | 47,250,000         | 50.000,000     | 50.000.000           | Level 1 - MTM  |
| at FVTOCI 390,950,000 160,000,000 160,000,000  |   |               |                    |                |                      |                |
| 410,000,000 390,950,000 160,000,000  | Open ended Mutal Fund                           |               |                    |                | 4                    |                |
| 410,000,000 390,950,000 160,000,000  |   | 000 000 077   | 000 010 000        |                |                      |                |
|  | Total investment securities at LV LOCI          | 410,000,000   | 390,950,000        | 160,000,000    | 159,500,000          |                |

Unit count of shares and mutual fund units presented in the above table are as of Jul 15, 2024. Cost and fair values presented are actual at respective reporting date.

अस्ता नेपाल उप-निर्वेशक

क्ष्ण अधिकारी उप-कार्यकारी निर्देशक

# Social Security Fund Established under Contribution Based Social Security Act-2074 Notes to Financial Statements

| Particulars                         | 31 Ashadh 2081 | 31 Ashadi       | 2080              | 32 Ashadh 2079   |
|-------------------------------------|----------------|-----------------|-------------------|--|
| Investment in quoted subsidiaries   | -              |                 | -                 | OZ FIORIGAN ZOTO   |
| Investment in unquoted subsidiaries | -              |                 | _                 |  |
| Total investment                    |                |                 | A STATE           |  |
| Less: Impairment allowances         | -              |                 | -                 | A THE RESIDENCE OF THE PARTY OF |
| Net carrying amount                 |                |                 |                   |  |
| 4.10 Investment in associates       |                | 4/1/2           |                   | Amount in Nrs  |
| Particulars                         | 31 Ashadh 2081 | 31 Ashadi       | 2080              | 32 Ashadh 2079   |
| Investment in quoted associates     |                | - Tionaan       | 12000             | OZ ASHBUIT 2015  |
| Investment in unquoted associates   |                |                 |                   |  |
| Total investment                    |                | respectance in  | ALCOVE DE         |  |
| Less: Impairment allowances         |                | CALL VID GO     | as nasqual        |  |
|                                     |                | innight and the | A STATE OF STREET |  |

| 3              |                | Amount in Nrs  |
|----------------|----------------|--|
| 31 Ashadh 2081 | 31 Ashadh 2080 | 32 Ashadh 2079   |
|                |                |  |
|                |                | THE STATE OF THE S |
|                |                |  |
|                |                |  |
|                |                |  |
|                |                |  |
|                |                |  |
|                |                | -  |
|                |                |  |
|                |                |  |
| _              |                |  |
|                |                |  |
|                |                |  |
|                | 90,000,000     | Zon Everta in Security   |
|                |                |  |
|                | 31 Ashadh 2081 | 31 Ashadh 2081 31 Ashadh 2080  |

कृष्ण अधिका उप-कार्यकारी निर्दे

| Particulars                          | Land Br | Buildings  | Leasehold Improvement Furniture and Fixtures   | ure and Fixtures | Computers and IT Equipments | Office Equipments | Vehicles Other Assets                   | ta ta |
|--------------------------------------|---------|--|--|------------------|-----------------------------|-------------------|---|-------|
| Gross carrying amount                |         |  |  |                  |                             |                   |   |       |
| As at Ashadh 31, 2080                | ,       | ,  |  | 5.556.667.30     |                             | 70 007 700 07     |   |       |
| Additions                            |         |  | 16,845,844.15  | 7,188,702.80     |                             | 5 467 188 90      | 9 490 000 02                            | 1     |
| Write-offs                           |         |  |  |                  |                             |                   | 70000000000                             | 1     |
| Revaluation<br>Transfer/ adjustments |         |  |  |                  |                             |                   |   |       |
| Balance as at Ashadh 31, 2081        |         | State of the state | 16,845,844.15  | 12,745,370,10    |                             | 04 206 454 00     |   | П     |
| As at Ashadh 32 2070                 |         |  |  |                  |                             | 04,303,134.88     | 22,415,305.15                           |       |
| Additions                            |         |  |  | 5,882,192.29     |                             | 89,812,403.90     | 13,330,784.28                           |       |
| Disposals                            |         |  |  | 3,418,123.17     |                             | 19,912,781.83     | 6,892,080,11                            | 1     |
| Write-offs                           |         |  |  | (3,743,648.16)   |                             | (30,887,219,75)   | (7 297 559 26)                          |       |
| Transfer/ adjustments                |         |  |  |                  |                             |                   | (07000000000000000000000000000000000000 |       |
| Balance as at Ashadh 31, 2080        |         | SHAP TO THE PARTY  |  | 5 55E 667 30     |                             |                   |   |       |
| A A - 1 - 1 - 1 - 1 - 1 - 1          |         |  |  | or inninnin      |                             | 78,837,965.98     | 12,925,305.13                           | •     |
| As at Ashadh 31, 2078                |         |  | •  | 4,860,280.17     |                             | 81 960 631 75     | 3C 142 764 0                            |       |
| Disposals                            |         |  |  | 1,021,912.12     |                             | 7,851,772,15      | 3.918.000.02                            |       |
| Write-offs                           |         |  |  | İ                |                             |                   |   | П     |
| Revaluation<br>Transfer/ adjustments |         |  |  |                  |                             |                   |   |       |
| Balance as at Ashadh 32, 2079        |         | THE STREET STATES  |  | or cot coo 3     |                             |                   |   |       |
| Accumulated depreciation and         |         |  |  | 5,064,132,23     |                             | 89,812,403.90     | 13,330,784,28                           |       |
| impairment                           |         |  |  |                  |                             |                   |   | I     |
| As at Ashadh 31, 2080                |         |  | *  | 540,609.44       |                             | 18 703 977 97     | 20 740 040 4                            |       |
| Disposals                            |         |  | 4,615.30   | 604,506.92       |                             | 7,985,017.06      | 1.868.757.88                            | ٠.    |
| Write-offs                           |         |  |  |                  |                             |                   |   | П     |
| Impairment losses                    |         |  |  |                  |                             |                   |   |       |
| Transfer/ adjustments                |         | İ  |  |                  |                             |                   |   |       |
| Balance as at Ashadh 31, 2081        |         | •  | 4,615.30   | 1,145,116.35     |                             | 56 FOC 889 96     | 00 340 505 0                            | П     |
| As at Ashadh 32, 2079                |         |  |  |                  |                             | 20,000,034,33     | 2,461,0/3.83                            |       |
| Depreciation                         |         | . .  |  | 3,020,804.55     |                             | 39,769,615.90     | 6,778,138.68                            |       |
| Disposals                            |         |  |  | 27,300,00        |                             | 6,002,346.20      | 1,184,989.16                            |       |
| Write-oils<br>Impairment losses      |         |  | 1.1  | (2,852,783.76)   |                             | (27 068 684 83)   | (8 350 800 88)                          |       |
| mpairment reversal                   |         | İ  |  |                  |                             | (00:00:00:00      | (00'800'000'0)                          |       |
| ransfer/ adjustments                 |         |  |  |                  |                             |                   |   |       |
| Balance as at Ashadh 31, 2080        |         |  |  | 540,609.44       |                             | 40 770 070 04     |   | П     |
| As at Ashadh 31 2078                 |         |  |  |                  |                             | 10,112,211.21     | 1,612,317.95                            |       |
| Depreciation                         |         |  |  | 2,607,136.46     |                             | 33,673,849.09     | 6,084,583.27                            | 1.    |
| Disposals                            |         |  |  | 413,008.09       |                             | 6,095,766.80      | 693,555,41                              |       |
| Write-offs                           |         |  |  |                  |                             |                   |   | П     |
| Impairment losses                    |         |  |  |                  |                             |                   |   | 1     |
| Transfer/ adjustments                |         |  |  |                  |                             |                   |   |       |
| Daloune at the Land, no north        |         |  | The second secon |                  |                             |                   |   | l     |

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कृष्ण अधिकारी उप-कार्यकारी निर्देशक

मित्रा नेपाल उप-निर्देशक

Established under Contribution Based Social Security Act-2074

4.12.1 Property, Plant and Equipmen

| Progress   Computers and IT Equipments   Computers   Compu  | Particulars  | and  | Desiration   |                                  | The second secon | The state of the s |                   |   |  | Amount in Nrs       |
|---|--|--|--|----------------------------------|--|--|-------------------|---|--|---------------------|
| 31, 2080  31, 2080  31, 2080  32, 2079  46, 841, 128, 85  5016, 667, 86  60, 134, 589, 71  11, 312, 397, 18   | Capital Work In December   |  | 200  | Leasehold Improvement Fr         | urniture and Fixtures  | Computers and IT Equipments  | Office Equipments | Vehicles                                |  | Total               |
| 31,2080 31,2080 31,2080 31,2080 32,2079 46,841,228,85 51,66,860,55 51,132,867,18 11,312,937,18  | Capital Work-In-Progress   |  |  |                                  |  | -  |                   |   |  |                     |
| 31,2081<br>31,2080<br>31,2080<br>32,2079<br>16,241,228.85<br>18,034,228.32<br>18,034,228.32<br>11,312,987,18<br>11,312,987,18   | As at Ashadh 31, 2080  | 2 - 4 - 4 -  |  |                                  |  |  |                   |   |  |                     |
| 31, 2080 31, 2080 31, 2080 31, 2080 32, 2079 32, 2079 32, 2079 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 32, 2079 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080 31, 2080   | Additions  |  |  |                                  |  |  |                   |   |  |                     |
| 31, 2081<br>31, 2080<br>32, 2079<br>32, 2078<br>32, | Capitalisation   |  |  |                                  |  |  |                   |   |  |                     |
| 31, 2080 31, 2080 31, 2080 31, 2080 32, 2079 32, 2079 31, 2080 31, 2080 32, 2079 31, 2080 31, 2080 32, 2079 31, 2080 31, 2080 32, 2079 31, 2080 31, 2080 31, 2080   | Disposals  |  |  |                                  |  |  |                   |   |  |                     |
| 31,2080 31,2080 32,2079 32,2079 46,841,228,85 5,016,057,86 60,134,688,71 11,312,987,18  | mpairment losses   |  |  |                                  | 1  |  |                   |   |  |                     |
| 31, 2080 31, 2080 31, 2080 31, 2080 32, 2079 32, 2079 32, 2079 31, 2080 32, 2079 31, 2080 32, 2079 31, 2080 32, 2079 31, 2080 32, 2079 31, 2080 32, 2079 31, 2080 32, 2079 31, 2080   | mpairment reversal   |  |  |                                  |  |  |                   |   |  |                     |
| 31, 2080 32, 2079 32, 2079 4  | Balance as at Ashadh 31, 2081  | THE PERSON NAMED ASSESSED.   | THE RESERVE OF THE PARTY OF THE |                                  |  |  |                   |   |  |                     |
| 31, 2080 32, 2079 32,  | The Control of the Co |  |  |                                  |  |  |                   |   | Contraction of the last of the | CONTRACTOR SERVICES |
| 31, 2080 32, 2079 32,  | s at Ashadh 32, 2079   |  |  |                                  |  |  |                   | 一人 一一 二 二 二 二 二 二 二 二 二 二 二 二 二 二 二 二 二 |  |                     |
| 31, 2080 32, 2079 32,  | dditions   |  |  |                                  |  |  |                   |   |  |                     |
| 31, 2080 32, 2079 32,  | apitalisation  |  |  |                                  |  |  |                   | 10. **                                  |  |                     |
| 31, 2080 22, 2079 23, 2079 24, 2079 25, 2079 26, 2079 27,  | isposals   |  |  |                                  |  |  |                   |   |  |                     |
| 31, 2080  32, 2079  32, 2079  16,841,228.35  16,841,228.35  5,016,057.86  60,134,868.71  11,312,987.18  | npairment losses   |  |  |                                  |  |  |                   |   |  |                     |
| 31, 2060 32, 2079 32,  | pairment reversal  |  |  |                                  |  |  |                   |   |  |                     |
| 32,2079     16,841,228.85     11,600,253.75     5,016,057.86     18,934,229.32       5,016,057.86     60,134,868.71     11,312,987.18   | Salance as at Ashadh 31, 2080  | THE RESIDENCE OF THE PARTY OF T |  | Designation of the second second | WHICH THE PROPERTY AND PERSONS NAMED IN  |  |                   |   |  |                     |
| 32, 2079<br>16,841,228.35<br>5,016,057.86<br>60,134,868.71<br>11,312,987.18   | s at Ashadh 31, 2078   |  |  |                                  |  |  |                   | TO SERVICE THE SERVICE                  |  |                     |
| 22, 2079<br>16,841,228.85<br>5,016,057.86<br>60,134,688.71<br>11,312,987.18   | dditions   |  |  |                                  |  |  |                   |   |  |                     |
| 32, 2079<br>16,841,228.85<br>5,016,057.86<br>5,016,057.86<br>18,934,229.32<br>18,934,229.32<br>11,312,987.18  | apitalisation  |  |  |                                  |  |  |                   |   |  |                     |
| 32, 2079<br>16,841,228.85<br>5,016,057.86<br>60,134,688,71<br>11,312,987.18   | sposals  |  | -  |                                  |  |  |                   |   |  |                     |
| 22, 2079<br>16,841,228.85<br>11,600,253.75<br>5,016,057.86<br>60,134,688.71<br>11,312,987.18  | pairment losses  |  |  |                                  |  |  |                   |   |  |                     |
| 16,841,228.85     11,600,283.75     5,016,057.86     18,934,229.32       5,016,057.86     60,144,688.71     11,312,897.16   | pairment reversal  |  |  |                                  |  |  |                   |   |  |                     |
| 16,841,228.85 11,600,253.75 57,616,869.55 18,934,229.32 5016,057.88 60,144,868.71 11,312,987.18   | alance as at Ashadh 32, 2079   |  |  |                                  | According to the second second   |  |                   |   |  |                     |
| 16,841,228.85     11,600,253.75     5,016,057.86     6,014,868.71     11,312,897.18   | at Carrying Amount   |  |  |                                  |  |  |                   |   |  |                     |
| 57,616,860,55 18,934,229,32 5,016,057,86 60,134,688,71 11,312,987,18  | s at Ashadh 31, 2081   | THE PROPERTY OF  | CTS COLUMN THE STREET  | 16 8/1 228 95                    | 44 600 000 25  |  |                   |   |  |                     |
| 3,010,027,86 60,134,688.71 11,312,987,18  | s at Ashadh 31, 2080   |  |  | 68:027,11-0,01                   | 11,600,253.75  | 1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の  | 57,616,860.55     | 18,934,229.32                           |  | TA 572 572 A7       |
|   | s at Ashadh 32, 2079   |  |  |                                  | 5,016,057.86   | THE RESIDENCE OF THE PARTY OF T | 60,134,688.71     | 11,312,987.18                           | Same and the same of the   | 76 A62 799 75       |

क्रि*म्* जम्मुता नेपाल उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

## 4.12.2 Right-of-Use Assets (after Implementation of NFRS 16) or Finance Lease assets held by the Company:

|  | Amount   |
|--|--|
| As at Ashad 31, 2080   | 9,892,564.9  |
| Additions  | 170,280,535,2  |
| Disposals  |  |
| Write-offs   |  |
| Revaluation  |  |
| Transfer/Adjustment  |  |
| Balance as at Ashadh 31, 2081  | 180,173,100.2  |
| As at Ashad 31, 2079   | 0.400.740.0  |
| Additions  | 9,193,743.8  |
| Disposals  | 698,821.0  |
| Write-offs   |  |
| Revaluation  |  |
| Transfer/Adjustment  |  |
| Balance as at Ashadh 31, 2080  |  |
|  | 9,892,564.9  |
| As at Ashad 31, 2078   |  |
| Additions  | 9,193,743.8  |
| Disposals  | 5,185,745.0  |
| Write-offs   | 1 3 33   |
| Revaluation  | _  |
| Transfer/Adjustment  |  |
| Balance as at Ashadh 32, 2079  | 9,193,743.8  |
|  |  |
| Accumulated depreciation   |  |
| As at Ashadh 31, 2080 Depreciation   |  |
|  |  |
| Disposals/ Write-offs Impairment losses  |  |
|  |  |
| Impairment reversal  |  |
| Transfer/ adjustments  |  |
| Balance as at Ashadh 31, 2081  |  |
| As at Ashadh 31, 2079  |  |
| Depreciation   |  |
| Disposals/ Write-offs  |  |
| mpairment losses   | (/   |
| mpairment reversal   |  |
| Fransfer/ adjustments  |  |
| Balance as at Ashadh 31, 2080  |  |
| As at Ashadh 31, 2078  |  |
| Depreciation   | <u> </u>   |
| Disposals/ Write-offs  |  |
| mpairment losses   |  |
| mpairment reversal   |  |
| Transfer/ adjustments  |  |
| Balance as at Ashadh 32, 2079  | mind the name of t |
| The state of the s |  |
| let Carrying Amount  |  |
| s at Ashadh 31, 2081   | 180,173,100.20   |
| As at Ashadh 31, 2080  | 9,892,564.93   |
| s at Ashadh 32, 2079   | 9,193,743.88   |

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

कार्यकारी निर्देशक

Social Security Fund
Established under Contribution Based Social Security Act-2074

| Particulars   | Softwares  | Licenses  | Website  | Amount in No              |
|---|--|---|--|---------------------------|
| Gross carrying amount   |  |   |  |                           |
| As at Ashadh 31, 2080   |  |   |  |                           |
| Additions   |  | *   |  |                           |
| Disposals   |  |   |  |                           |
| Write-offs  |  |   |  |                           |
| Revaluation   |  |   |  |                           |
| Balance as at Ashadh 31, 2081   | and the state of the state of  | Side of the Control   | OFFICE SHAPE   | The state of the state of |
| As at Ashadh 22 2070  |  |   |  |                           |
| As at Ashadh 32, 2079<br>Additions  | 25,032,850.00  |   |  | 25,032,850.0              |
| Disposals   |  | -   |  |                           |
| Write-offs  |  |   |  |                           |
| Revaluation   | (25,032,850.00)  |   |  | (25,032,850.0             |
| Balance as at Ashadh 31, 2080   | THE PERSON NAMED IN COLUMN   | i i i i i i i i i i i i i i i i i i i   |  |                           |
| 27 15 15 15 15 15 15 15 15 15 15 15 15 15   |  |   | THE ACT LABOR.   | A Sale of the Hellery Se  |
| As at Ashadh 31, 2078   | 25,032,850.00  |   |  |                           |
| Additions   | 25,032,630.00  |   | ·  | 25,032,850.0              |
| Disposals   |  |   | •  |                           |
| Write-offs  |  |   |  |                           |
| Revaluation   |  |   |  |                           |
| Balance as at Ashadh 32, 2079   | 25,032,850.00  |   | In the second second   | -                         |
|   |  | -   | BETTE WEVER  | 25,032,850.0              |
| Accumulated amortization and impairm  | nent -   |   |  |                           |
| As at Ashadh 31, 2080   |  |   |  |                           |
| Amortization  |  |   | -  | <u> </u>                  |
| Additions   |  |   |  |                           |
| Disposals   |  |   |  | -                         |
| Write-offs  |  |   |  |                           |
| Impairment losses   |  |   |  | + +                       |
| Impairment reversal   |  |   |  |                           |
| Balance as at Ashadh 31, 2081   |  | er transmindate   | 10/20/20/20  |                           |
|   | •  | •   |  |                           |
| As at Ashadh 32, 2079   | 24,953,203.42  |   |  | 61.000.000                |
| Amortization  | £7,000,200,4Z  | •   | -  | 24,953,203.4              |
| Additions   |  |   |  |                           |
| Disposals   | Transfer of the second   |   |  |                           |
| Write-offs  | (24,953,203.42)  |   |  |                           |
| Impairment losses   | (24,000,200.42)  |   | -  |                           |
| Impairment reversal   |  |   |  |                           |
| Salance as at Ashadh 31, 2080   | Remarks to the second  |   | DERENTHE SHOP  | 0.000                     |
|   |  | -   |  |                           |
| s at Ashadh 31, 2078  | 24,894,203.42  |   |  | 24,894,203.42             |
| Amortization .  | 59,000.00  |   |  | 59,000.00                 |
| Additions   |  |   |  | 39,000.00                 |
| Disposals   |  |   |  |                           |
| Write-offs  |  |   |  |                           |
| Impairment losses   |  |   |  |                           |
| Impairment reversal   |  |   |  |                           |
| alance as at Ashadh 32, 2079  | 24,953,203.42  | - 4. Ph   | The state of the s | 24,953,203.42             |
|   | 1  | Alla  | -  | 24,953,203.42             |
| apital Work-In-Progress   |  |   |  |                           |
| s at Ashadh 31, 2080  |  |   |  |                           |
| Additions   |  |   |  |                           |
| Capitalisation  |  | -   |  |                           |
| Disposals   |  |   |  |                           |
| Impairment losses   |  |   |  | <del></del>               |
| Impairment reversal   |  |   |  |                           |
| alance as at Ashadh 31, 2081  |  |   | E CHARLES  |                           |
|   |  |   |  |                           |
| at Ashadh 32, 2079  |  |   | -  | - 11                      |
| Additions   |  |   |  | 1 - 1                     |
| Capitalisation  | The second secon |   |  |                           |
| Disposals   |  |   |  |                           |
| Impairment losses   |  |   |  |                           |
| Impairment reversal   |  |   |  | d.                        |
| alance as at Ashadh 31, 2080  |  | THE REPORT OF THE PARTY OF THE | TENEDES PRE  |                           |
|   |  |   |  |                           |
|   |  |   |  |                           |
| at Ashadh 31, 2078  |  |   |  | 4                         |
| Additions   |  |   |  |                           |
| Additions<br>Capitalisation   |  |   |  |                           |
| Additions Capitalisation Disposals  |  |   | 0-   |                           |
| Additions Capitalisation Disposals Impairment losses  |  |   |  |                           |
| Additions Capitalisation Disposals Impairment losses Impairment reversal                              |  |   |  | 1 1                       |
| Additions Capitalisation Disposals Impairment losses  |  |   | E E CHONEAN S  |                           |
| Additions Capitalisation Disposals Impairment losses Impairment reversal Ilance as at Ashadh 32, 2079 |  |   |  |                           |
| Additions Capitalisation Disposals Impairment losses Impairment reversal                              |  |   |  |                           |

जर्मुना नेपाल उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

## Social Security Fund Established under Contribution Based Social Security Act-2074

### 4.14 Other assets

Other assets comprises of both financial and non financial assets. The financial assets are carried at amortised costs and assets other than financial assets are carried at cost. These instruments are regularly monitored for risk and possible impairment.

| Particulars                                  | 31 Ashadh 2081   | 31 Ashadh 2080   | Amount in Nrs    |
|--|------------------|------------------|------------------|
| Assets held for sale                         |                  | 31 Ashaun 2000   | 32 Ashadh 2079   |
| Other non banking assets                     |                  |                  | 172              |
| Bills receivable                             |                  |                  | •                |
| Contribution receivable                      | 1,149,169,459.40 | 074 750 040 05   |                  |
| Accrued interest income on investment        | 302,689,883.71   | 974,750,049.25   | 767,930,633.34   |
| Accrued interest income on Contributor Loan  | 984,301,15       | 632,685,247.67   | 234,677,313.26   |
| Prepayments and deposit                      | 39,321.89        | 258,846.50       |                  |
| Loan and advances to Staff at amortized cost |                  | 39,599.08        | 6,231.91         |
| Prepaid Loan and Advance-NFRS                | 38,328,814.29    |                  | •                |
| Deferred employee expenditure                | 271,048,185.71   |                  |                  |
| Stationery stock                             |                  |                  |                  |
| Receivable                                   | 2 040 224 22     |                  |                  |
| Staff Loan and advances-NFRS                 | 3,046,321.98     |                  |                  |
| Provision for Draft Under Litigation         |                  | -                |                  |
| Government Grant receivable                  |                  |                  | 15               |
|  |                  |                  | 83,562,558.84    |
| Total  | 1,765,306,288.14 | 1,607,733,742.51 | 1,086,176,737.35 |

जमुना नेपाल जम्नी नेपाल जप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्वेशन

### Social Security Fund Established under Contribution Based Social Security Act-2074 Notes to Financial Statements

| 4.15 Borrowing   |  |  | Amount in Nrs                          |
|--|--|--|--|
| Particulars  | 31 Ashadh 2081   | 31 Ashadh 2080                                 | 32 Ashadh 2079                         |
| Domestic Borrowing   |  | 7 7 1  |  |
| Nepal Government   | 90,604,230.58  | 250,000,000.00                                 | 250,000,000.00                         |
| Other Institutions   | -  |  |  |
| Other  | -  |  |  |
| Sub total  | 90,604,230.58  | 250,000,000.00                                 | 250,000,000.00                         |
| Foreign Borrowing  | -  | -  |  |
| Foreign Bank and Financial Institutions  | -  |  | -                                      |
| Multilateral Development Banks   | -  | P 2 17 14 1                                    |  |
| Other Institutions   |  |  |  |
| Sub total  |  |  | -                                      |
| Borrowings from Foreign Government   |  |  | -                                      |
| Borrowings from International Organizations  |  |  | ·                                      |
| Sub total  |  |  |  |
| Total  | 90,604,230.58  | 250,000,000.00                                 | 250,000,000.00                         |
| 4.16 Employees Benefit Obligation  |  | VA 5 1   |  |
| Particulars  | 31 Ashadh 2081   | 31 Achadh 2000                                 | Amount in Nrs                          |
| Provident Fund   |  | 31 Ashadh 2080                                 | 32 Ashadh 2079                         |
| Pension Fund   |  |  | -                                      |
| Outstanding Salary and Allowance   |  |  | ·                                      |
| Defined contribution Obligations   |  | ·_   | 72,204.60                              |
| Medical Fund   | 2 607 540 00   |  |  |
| Welfare fund   | 3,687,519.00   | 1,817,200.20                                   |  |
| Defined benefit obligations  | 37,683,101.37  | 28,709,000.00                                  | 16,437,000.00                          |
| Gratuity Fund  | 10 112 202 22  |  |  |
| Liability for long-service leave   | 10,113,208.00  | 6,080,157.00                                   | 3,933,800.00                           |
| Total  | 7,593,324.00<br><b>59,077,152.37</b>                       | 5,544,367.00<br>42,150,724.20                  | 4,276,877.00                           |
| 4.16.1.A Defined Benefit Obligations- Gratuity   |  |  |  |
| Particulars Particulars  | 04.4.1   |  | Amount in Nrs                          |
| Present value of unfunded obligations  | 31 Ashadh 2081   | 31 Ashadh 2080                                 | 32 Ashadh 2079                         |
| Present value of funded obligations  | 10,113,208.00  | 6,080,157.00                                   | · ·                                    |
| Total present value of obligations   |  |  |  |
| Fair value of plan assets  | 10,113,208.00  | 6,080,157.00                                   |  |
| Present value of net obligations   |  |  |  |
| Pecognical liability for defined by the state of   |  |  |  |
| Recognised liability for defined benefit obligations   |  |  | *                                      |
| iotal en la companya de la companya de la companya de la companya de la companya de la companya de la companya   | 10,113,208.00  | 6,080,157.00                                   |  |
| 4.16.2.A Plan Assets   |  |  | Amount in Nrs                          |
| Plan assets comprise:  |  |  | Amount in Mis                          |
| Particulars  | 31 Ashadh 2081   | 31 Ashadh 2080                                 | 32 Ashadh 2079                         |
| Equity securities  |  | O I FIORIGATI 2000                             |  |
|  |  |  |  |
| Government bonds   |  |  |  |
| Government bonds   |  |  | ÷                                      |
| Government bonds<br>Bank deposit   |  |  | :                                      |
| Government bonds<br>Bank deposit<br>Other  |  |  | ÷                                      |
| Government bonds<br>Bank deposit<br>Other<br>Total   |  |  | :                                      |
| Government bonds<br>Bank deposit<br>Other<br>Total<br>Actual return on plan assets   |  |  |  |
| Government bonds Bank deposit Other Total Actual return on plan assets 4.16.3.A Movement in the present value of defined benef   | it obligations   |  | -<br>-<br>-<br>-<br>-<br>Amount in Nrs |
| Government bonds Bank deposit Other Total Actual return on plan assets 1.16.3.A Movement in the present value of defined benef Particulars   | it obligations   | 31 Ashadh 2080                                 |  |
| Government bonds Bank deposit Other Total Actual return on plan assets 4.16.3.A Movement in the present value of defined benef Particulars Defined benefit obligations at Shrawan 1  | it obligations  31 Ashadh 2081  6,080,157.00               | 31 Ashadh 2080<br>3,933,800.00                 | -<br>-<br>-<br>-<br>-<br>Amount in Nrs |
| Government bonds Bank deposit Other Total Actual return on plan assets 4.16.3.A Movement in the present value of defined benef Particulars Defined benefit obligations at Shrawan 1 Actuarial losses/(gains)                           | it obligations   | 31 Ashadh 2080                                 | Amount in Nrs                          |
| Government bonds Bank deposit Other Total Actual return on plan assets 4.16.3.A Movement in the present value of defined benef Particulars Defined benefit obligations at Shrawan 1 Actuarial losses/(gains) Benefits paid by the plan | it obligations  31 Ashadh 2081  6,080,157.00  1,151,148.00 | 31 Ashadh 2080<br>3,933,800.00<br>(127,239.00) | Amount in Nrs                          |
| Government bonds Bank deposit Other Total Actual return on plan assets 4.16.3.A Movement in the present value of defined benef Particulars Defined benefit obligations at Shrawan 1 Actuarial losses/(gains)                           | it obligations  31 Ashadh 2081  6,080,157.00               | 31 Ashadh 2080<br>3,933,800.00                 | Amount in Nrs 32 Ashadh 2079           |

जमुना नेपाल जम्ना नेपाल जम-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देगा

| 4.16.4.A Movement in the fair value of plan assets   |                 |  | Amount in                     |
|--|-----------------|--|-------------------------------|
| Fair value of plan assets at Shrawan 1   | 31 Ashadh 2081  | 31 Ashadh 2080                           | 32 Ashadh 20                  |
| Contributions paid into the plan   |                 |  | No. of the second             |
| Benefits paid during the year  | -               |  |                               |
| Actuarial losses/(gains)   |                 |  |                               |
| Expected return on plan assets   |                 |  |                               |
| Fair value of plan assets at Ashadh end  |                 |  | -                             |
|  |                 |  |                               |
| 4.16.5.A Amount recognised in profit or loss   |                 |  | Amount in                     |
| Particulars  | 31 Ashadh 2081  | 31 Ashadh 2080                           | 32 Ashadh 20                  |
| Current service costs  | 2,334,688.00    |  | OL ASHAUII 20                 |
| Interest on obligation   | 547,214.00      | 354,042.00                               |                               |
| Expected return on plan assets  Total  | -               |  |                               |
| Total management of the second | 2,881,902.00    | 2,273,596.00                             |                               |
| 4.16.6.A Amount recognised in other comprehensive inc  | ome.            | # 17                                     |                               |
| Particulars  | 31 Ashadh 2081  | 24 A-1                                   | Amount in                     |
| Acturial (gain)/loss   | 1,151,148.00    | 31 Ashadh 2080                           | 32 Ashadh 20                  |
| Total  | 1,151,148.00    | (127,239.00)                             | No.                           |
|  | 1,101,140.00    | (127,239.00)                             |                               |
| 4.16.7.A Actuarial assumptions Particulars   |                 |  | Amount in                     |
|  | 31 Ashadh 2081  | 31 Ashadh 2080                           | 32 Ashadh 20                  |
| Discount rate  | 9.50%           | 9%                                       | oz Ashadii 20                 |
| Expected return on plan asset Future salary increase   | 9%              | 9%                                       |                               |
| Expected average remaining working lives of employees  | _               |  |                               |
| Withdrawal rate  | 12.82 Years     | 11.49 Years                              |                               |
| - Thindrawarrate   | 5%              | 5%                                       |                               |
| 4.16.1.B Defined Benefit Obligations-Leave   |                 |  | W 9755                        |
| Particulars  | 3.1 Ashadh 2081 |  | Amount in I                   |
| Present value of unfunded obligations  | 7,593,324.00    | 31 Ashadh 2080                           | 32 Ashadh 20                  |
| Present value of funded obligations  |                 | 5,544,367.00                             |                               |
| Total present value of obligations   | 7,593,324.00    | E E44 207 00                             |                               |
| Fair value of plan assets  | 1,000,024.00    | 5,544,367.00                             |                               |
| Present value of net obligations   |                 |  |                               |
| Recognised liability for defined benefit obligations Total   |                 |  |                               |
| Total Table 1 (1) The second of the second o | 7,593,324.00    | 5,544,367.00                             |                               |
| 4.16.2.B Plan Assets   |                 |  |                               |
| Plan assets comprise:  |                 |  |                               |
| Particulars  |                 |  | Amount in N                   |
| Equity securities  | 31 Ashadh 2081  | 31 Ashadh 2080                           | 32 Ashadh 207                 |
| Government bonds   |                 |  |                               |
| Bank deposit   |                 |  | -                             |
| Other  |                 |  | -                             |
| Total  |                 | and of the said of the said              | Industrial Industrial Control |
| Actual return on plan assets   | A)              |  |                               |
| 116.3 B Movement in the present walks of 1.5   |                 |  |                               |
| I.16.3.B Movement in the present value of defined benefit  | obligations     | - 1                                      | Amount in N                   |
| Defined benefit obligations at Shrawan 1   | 31 Ashadh 2081  | 31 Ashadh 2080                           | 32 Ashadh 207                 |
| Actuarial losses/(gains)   | 5,544,367.00    | 4,276,877.00                             | -                             |
| enefits paid by the plan   | (155,922.00)    | (1,360,955.00)                           | -                             |
| Current service costs and interest   | 2,204,879.00    | 0.000 447.00                             |                               |
| efined benefit obligations at Ashadh end   | 7,593,324.00    | 2,628,445.00<br>5,544,367.00             | illes en acuero con control   |
|  | .,,             | 0,044,307.00                             |                               |
| .16.4.B Movement in the fair value of plan assets  |                 | - 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Amount in N                   |
| air value of plan assets at Shrawan 1  | 31 Ashadh 2081  | 31 Ashadh 2080                           | 32 Ashadh 2079                |
| ontributions paid into the plan  |                 |  | -                             |
| enefits paid during the year   |                 |  |                               |
| enemo para dunina nie vezi   |                 |  |                               |
|  |                 |  |                               |
| ctuarial losses/(gains)  |                 | • •                                      | * ·                           |
|  |                 |  |                               |

जमुता नेपाल उप-निर्देशक कृष्ण अधिकारी उप-कार्यकारी निर्देशक

| 4.16.5.B Amount recognised in profit or loss   |   |  |  |
|--|---|--|--|
| Particulars  | 24 4-1-11 0004  |  | Amount in Nr   |
| Current service costs  | 31 Ashadh 2081  | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Interest on obligation   | 1,678,164.00  | 2,243,526.00   | 1.0  |
| Expected return on plan assets   | 526,715.00  | 384,919.00   |  |
| Total  | 2,204,879.00  | 2 620 445 00   | Manufacture and some state of  |
|  |   | 2,628,445.00   |  |
| 4.16.6.B Amount recognised in other comprehensive incom  | ie .  |  | Amount in Nr   |
| Particulars  | 31 Ashadh 2081  | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Acturial (gain)/loss   | (155,922.00)  | (1,360,955.00)   | JE ASHAUN 2015   |
| Total  | (155,922.00)  | (1,360,955.00)   |  |
| 416.7 B Advant I   |   | 1,   | A STATE OF THE PARTY OF THE PAR |
| 4.16.7.B Actuarial assumptions Particulars   |   | 1  | Amount in Nr   |
| Discount rate  | 31 Ashadh 2081  | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Expected return on plan asset  | 9%  | 9%   | 7  |
| Future salary increase   |   |  |  |
| Withdrawal rate  | 6%  | 4%   | 4  |
| Withdrawai Fate  | 5%  | 5%   | -  |
| 4.17 Provisions The SSF does not have any obligation that meets the definition Contingent Assets   | of provision under NAS  | 37 Provisions, Contir  | Amount in Nr<br>ngent Liabilities and  |
| Particulars  | 31 Ashadh 2081  | 31 Ashadh 2080   | 32 Ashadh 2079   |
| Provisions for redundancy  | -   | 317301IQUIT 2000   | 32 Ashadh 20/9   |
| Provision for restructuring  |   |  |  |
| Pending legal issues and tax litigation  |   | 10.0   |  |
| Onerous contracts  |   |  |  |
| Other  |   |  | -  |
| Total  | THE REPORT OF THE PARTY OF THE | THE RESIDENCE OF THE PARTY OF T |  |
| (A. D. 1914年) 11 11 11 11 11 11 11 11 11 11 11 11 11   |   |  | Amount in Nrs  |
| Description  | Opening Balance   | Additions During the Year  | Amount in Nrs<br>Utilised<br>During the Year   |
| Provision for tax related legal cases  | Opening Balance   |  | Utilised<br>During the Year  |
| Provision for tax related legal cases Provision for non-tax legal cases  |   | During the Year  | Utilised<br>During the Year  |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified)   |   |  | Utilised During the Year -   |
| Provision for tax related legal cases Provision for non-tax legal cases  |   | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total   |   | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total 4.17.2 Provision with expected payouts within 12 months:  |   | During the Year  | Utilised During the Year  Amount in Nrs  |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total 4.17.2 Provision with expected payouts within 12 months: Particulars  |   | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases   | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases   | 31 Ashadh 2081  | During the Year  31 Ashadh 2080  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified)  | 31 Ashadh 2081  | During the Year  31 Ashadh 2080  | Utilised During the Year  Amount in Nrs 32 Ashadh 2079   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified)  | 31 Ashadh 2081  | During the Year  31 Ashadh 2080  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities  | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total 4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total 4.18 Social Security Liabilities Particulars  | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation   | 31 Ashadh 2081  | During the Year  31 Ashadh 2080  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable   | 31 Ashadh 2081<br>  | During the Year  31 Ashadh 2080  31 Ashadh 2080  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable   | 31 Ashadh 2081<br>  | During the Year  31 Ashadh 2080  31 Ashadh 2080  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC  | 31 Ashadh 2081  | During the Year  31 Ashadh 2080 31 Ashadh 2080   | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Contribution Adjustable Contribution Refundable/ Adjustable Contribution Refundable/ Adjustable Con Repaid But Unaccounted in Loan AC Unclaimed Deposit From Employer U/S 58   | 31 Ashadh 2081  | 31 Ashadh 2080<br>31 Ashadh 2080<br>4,565,454.93   | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Prarticulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC Unclaimed Deposit From Employer U/S 58 Medical, health and maternity protection scheme  | 31 Ashadh 2081  | 31 Ashadh 2080<br>31 Ashadh 2080<br>4,565,454.93   | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC Unclaimed Deposit From Employer U/S 58 Medical, health and maternity protection scheme Accidental and disability protection scheme   | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC Juclaimed Deposit From Employer U/S 58 Medical, health and maternity protection scheme Accidental and disability protection scheme Dependent protection scheme   | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC Inclaimed Deposit From Employer U/S 58 Medical, health and maternity protection scheme Accidental and disability protection scheme Old age protection scheme Old age protection scheme                                     | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC Unclaimed Deposit From Employer U/S 58 Medical, health and maternity protection scheme Accidental and disability protection scheme Dependent protection scheme Old age protection scheme Old Age Protection Fund (Foreign) | 31 Ashadh 2081  | 31 Ashadh 2080   | Amount in Nrs 32 Ashadh 2079   |
| Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.17.2 Provision with expected payouts within 12 months: Particulars Provision for tax related legal cases Provision for non-tax legal cases Others (to be Specified) Total  4.18 Social Security Liabilities Particulars Liability due to Actuarial Valuation Contribution Adjustable Contribution Refundable/ Adjustable Loan Repaid But Unaccounted in Loan AC Jinclaimed Deposit From Employer U/S 58 Medical, health and maternity protection scheme Accidental and disability protection scheme Dependent protection scheme  | 31 Ashadh 2081  | During the Year  | Utilised During the Year   |

जमुना नेपाल उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

| Particulars                        | 31 Ashadh 2081 | 31 Ashadh 2080   | Amount in Nrs  |
|------------------------------------|----------------|--|----------------|
| Sundry Creditors                   |                | THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAME | 32 Ashadh 2079 |
| Accounts Payable                   | 9,755,484.66   | 1,623,874.92   | 2,129,025.06   |
| Income Received in Advance         |                |  |                |
| Lease liability- NFRS              |                |  | -              |
| Security Deposits                  | 185,286,660.20 | 10,875,392.90  | 9,831,894.17   |
| TDS Payable                        | 2,901,191.23   | 5,087,441.35   | 2,542,335.16   |
| TDS on Claim Payable               | 930,507.18     | V  | 138,723,21     |
|                                    |                | -  |                |
| Interest payable to GON            | 10,616,864.96  | 18,718,807.54  | 11,218,807.54  |
| Other Miscellaneous Liabilities    | 210            |  | 340,043.80     |
| Other Liabilities                  |                |  |                |
| SURPLUS GOVERNMENT GRANT REPAYABLE |                |  | 83,562,558.84  |
| DEFERRED GOVERNMENT GRANT          |                |  | 58,307,595.20  |
| For Tangible Fixed Assets          |                | - 111  | 1.0            |
| For Intangible Assets              |                |  | 4,582,591.52   |
| Total                              | -              |  | 22,397.26      |
| Total                              | 209,490,708.23 | 36,305,516.71  | 172,675,971.76 |

| ties and the movements during t  |                | Amount in Nrs                 |
|--|----------------|-------------------------------|
| OT ASTIGUIT 2001   | 31 Asnadh 2080 | 32 Ashadh 2079                |
|  |                |                               |
|  |                |                               |
| •  |                |                               |
|  |                |                               |
|  |                |                               |
| The second secon |                |                               |
|  | 31 Ashadh 2081 | 31 Ashadh 2081 31 Ashadh 2080 |

### Leases

The SSF has entered into commercial leases for premises. The leases have an average life of between three to six years. The SSF is restricted from assigning and subleasing the leased assets.

| The maturity anal | ysis o | of lease | liabilities | is | disclosed | below |
|-------------------|--------|----------|-------------|----|-----------|-------|
|                   |        |          |             |    |           |       |

| Particulars           |                |                | Amount in Nrs  |
|-----------------------|----------------|----------------|----------------|
| Maturity Period       | 31 Ashadh 2081 | 31 Ashadh 2080 | 32 Ashadh 2079 |
| Due within one year   |                |                |                |
| Due within five years | 9,079,317.10   | 6,345,326.58   | 4,429,494.23   |
| Due over five years   | 69,409,905.77  | 10,875,392.90  | 9,831,894.17   |
| Total Liabilities     | 115,876,754.43 |                |                |
|                       | 185,286,660.20 | 10,875,392.90  | 9,831,894.17   |

ज्ञामुना नपाल जप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

निवराज आध्यार कार्यकारी निर्देशक

| Particulars  | 31 Ashadh 2081     | 31 Ashadh 2080     | Amount in Nrs<br>32 Ashadh 2079 |
|--|--------------------|--------------------|---------------------------------|
| Long Term Branch Fund                              |                    | 31 Ashaun 2000     | 32 Asnadh 2079                  |
| Old Age Protection Fund                            | 49,860,690,934.31  | 32,588,406,397.97  | 10,000 170,000 1                |
| Formal Sector Retirement Fund                      | 48,330,418,437.14  | 32,293,903,944.62  | 18,983,476,992.11               |
| Foreign Retirement Fund                            | 1,527,472,661.57   | 294,502,453.35     | 18,983,476,992.11               |
| Informal Contributors Fund                         | 1,268,846.84       | 294,502,453.35     | ·                               |
| Self Contributors Fund                             | 1,530,988.76       |                    |                                 |
| Dependent Family Protection Fund                   | 360,099,421.89     | 247,570,782.53     | 450.001.000                     |
| Formal Sector Retirement Fund                      | 360,086,037.05     | 247,570,782.53     | 150,221,992.73                  |
| Self Contributors Fund                             | 13,384.84          | 247,370,782.53     | 150,221,992.73                  |
|  | 10,004.04          |                    | . —                             |
| Cumulative Short and Long Term Branch Fund         |                    |                    | 7 1                             |
| Accident, Disability And Dependent Protection Fund | 592 240 404 05     |                    |                                 |
| Foreign Retirement Fund                            | 583,248,401.65     | 111,200,692.31     |                                 |
| Informal Contributors Fund                         | 581,952,329.77     | 111,200,692.31     |                                 |
| masmar contractors rund                            | 1,296,071.88       | - VI -             | -                               |
| Short Term Branch Fund                             | _                  |                    |                                 |
| Medical, Health and Maternity Protection Fund      | 1,553,443,388.05   |                    |                                 |
| Formal Sector Retirement Fund                      | 1,553,393,811.24   | 936,745,903.80     | 459,807,026.25                  |
| Self Contributors Fund                             | 49,576.81          | 936,745,903.80     | 459,807,026.25                  |
|  | 49,070.81          | -                  |                                 |
| Accident and Disability Protection Fund            | 2,621,677,350.26   | 1,708,035,898.84   | 958,249,423,68                  |
| Formal Sector Retirement Fund                      | 2,621,607,942.76   | 1,708,035,898,84   | 958,249,423.68                  |
| Self Contributors Fund                             | 69,407.50          | -                  | 330,248,423.00                  |
| National Level Welfare Fund                        |                    |                    | 14 (5)                          |
| Social Security Tax Fund                           | 26,907,398,753.00  | 25,722,398,753.00  | 23,772,398,753.00               |
| Social Security Tax Fullo                          | 470,000,000.00     | 470,000,000.00     | 470,000,000.00                  |
| Reserves   | -                  |                    |                                 |
| Actuarial Remeasurement Reserve                    | (3,671,418,388.00) | (3,334,266,879.00) | (2,167,824,571.00)              |
| Revaluation Reserve                                | (19,050,000.00)    | (500,000.00)       | (2,167,824,571.00)              |
| Capital Reserve                                    | 7:010001000:007    | (500,000.00)       |                                 |
| Closing Accumulated Profit/ (Loss)                 | 18,973,629,549.55  | 15,997,661,033.23  | 11,696,429,794.47               |
| Total  | 97,639,719,410.72  | 74,447,252,582.68  | 54,322,759,411.23               |
| 130 1 Actuarial Parassant B                        |                    | 2                  | 04,022,700,411.20               |
| 4.20.1 Actuarial Remeasurement Reserve             | 01.0               | 6 1 4 19           | Art I have a                    |
| Opening Balance                                    | 31 Ashadh 2081     | 31 Ashadh 2080     | 32 Ashadh 2079                  |
| dd: Actuarial Gains:                               | 3,334,266,879.00   | 2,167,824,571.00   | *                               |
| Accident & Disability Scheme                       | 0.500.504.05       | 779                |                                 |
| Medical, Health & Maternity Scheme                 | 2,589,504,881.00   | 961,999,735.00     | 339,190,338.00                  |
| ess: Actuarial Loss:                               | (371,566,542.00)   | (55,171,245.00)    | 3,834,718,447.00                |
| Dependent Family Protection Scheme                 | // 200 700 05      |                    |                                 |
| et Increase in Remeasurement Reserve               | (1,880,786,830.00) | 259,613,818.00     | (2,006,084,214.00)              |
| losing Balance                                     | 337,151,509.00     | 1,166,442,308.00   | 2,167,824,571.00                |
| losing Dalance                                     | 3,671,418,388.00   | 3,334,266,879.00   | 2,167,824,571.00                |

| Particulars   | 31 Ashadh 2081 | 31 Ashadh 2080  | 32 Ashadh 2079  |
|---|----------------|-----------------|-----------------|
| Contingent liabilities                                    |                | TTT DIRECT 2000 | 32 ASHAGII 2019 |
| Undrawn and undisbursed facilities                        |                |                 |                 |
| Undisbursed amount of Approved Contributors Loan          |                |                 |                 |
| Capital commitment  |                |                 | •               |
| Capital commitments in relation to Property, Plant and Eq |                |                 |                 |
| Approved and contracted for                               |                |                 |                 |
| Approved but not contracted for                           |                |                 |                 |
| Sub-Total   |                |                 |                 |
| Capital commitments in relation to Intangible assets      | 41             |                 |                 |
| Approved and contracted for                               |                |                 |                 |
| Approved but not contracted for                           |                |                 |                 |
| Sub-Total   |                |                 |                 |
| Total   |                | ·               |                 |
| Litigation  |                | ·               |                 |
| Total   |                | - 1             |                 |

जमुना नेपाल उप-निर्देशक कृष्ण अहि

### Social Security Fund Established under Contribution Based Social Security Act-2074 Notes to Financial Statements

| Particulars  | I.Y. 2080/81     | Amount in Nr     |
|--|------------------|------------------|
| Loans and advances to contributors:  | 1.1. 2080/81     | I.Y. 2079/80     |
| Special Loan Interest  | 173,953,423.60   | FO 000 000 0     |
| Education Loan Interest  |                  | 50,208,867.92    |
| Home Loan Interest   |                  | 35,361.04        |
|  | 3,160,402.52     | 600,464.85       |
| Earning from securities  |                  |                  |
| Investment securities  | 229 209 270 40   |                  |
| Call Deposit   | 338,208,370.40   | 264,696,626.03   |
| T Bill   | 34,861,510.97    | 39,214,600.97    |
| Development Bond   | 555,464,800.21   | 445,407,829.93   |
| Placement with bank and financial institutions   | 178,866,690.00   | 2                |
| Miscellaneous interest   | 6,048,428,325.00 | 5,401,689,276.63 |
| The state of the s |                  | 7,238,729.94     |
| Earning from trading assets  |                  |                  |
| Changes in fair value of trading assets  |                  |                  |
| Gain/loss on disposal of trading assets  |                  |                  |
| Interest income on trading assets  |                  | -                |
| Dividend income on trading assets  |                  |                  |
| Gain/loss foreign exchange transaction   |                  |                  |
| Other  |                  |                  |
| Total  |                  |                  |
|  | 7,333,114,279.06 | 6,209,091,757.31 |
| 4.23 Distribution to Fund  |                  |                  |
| Particulars  | 19.4             | Amount in Nrs    |
| Medical, Health and Maternity Protection Fund  | I.Y. 2080/81     | I.Y. 2079/80     |
| Accident and Disability Protection Fund  | 105,557,136.41   | 52,673,443.35    |
| Dependent Protection Fund  | 182,033,304.50   | 126,027,665.55   |
| Old Age Protection Fund  | 28,040,415.80    | 19,073,980.06    |
| Old Age Protection Fund (Foreign)  | 3,501,131,543.36 | 2,417,749,211.24 |
| Accident, Disability and Dependent Protection Fund(Foreign)  | 75,027,471.80    | 4,093,832.11     |
| Foreign Retirement   | 36,389,608.25    | 2,204,294.53     |
| Informal Pension   | 372,110.85       |                  |
| Self employed Pension  | 51,723.55        |                  |
| Informal Retirement  | 58,124.92        |                  |
| Solf ampleyed Deticities t   | 786.95           |                  |
| Informal scheme Cumulative   | 5,234.17         |                  |
| Self employed Medical  | 53,637.19        |                  |
| Self Employed Accidental   | 2,051.71         | -                |
| Self Employed Dependent Protection   | 2,872.39         |                  |
| Transfer to Medical, Health and Maternity Protection Fund  | 553.92           |                  |
| To Medical, Fleath and Maternity Protection Fund   | 578,342,472.15   | 313,959,496.22   |
| Other  |                  |                  |
| Other Total Distribution to Contributors   | 4,507,069,047.93 | -                |

जभुना नपान उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

कविराज अधिकारी

| 4.24 Interest income  |                          | Amount in Nrs  |
|---|--------------------------|----------------|
| Particulars   | I.Y. 2080/81             | I.Y. 2079/80   |
| Notional interest on staff loan (NFRS)  | 782,266.10               | 1.11.2073/00   |
| Total   | 782,266.10               |                |
| 4.25 Interest expenses  |                          | Amount in Nrs  |
| Particulars   | I.Y. 2080/81             | I.Y. 2079/80   |
| Due to bank and financial institutions  |                          | 1.1.2079/00    |
| Due to Nepal Rastra Bank  |                          | -              |
| Borrowing   | \$ 10 m 10 m 2 m         |                |
| Subordinated liabilities  |                          |                |
| Interest expenses on Lease liability  | (9,949,582.18)           | (1,210,247.35) |
| On borrowing from MOF, Government of Nepal  | (6,975,959.11)           | (7,500,000.00) |
| Total   | (16,925,541,30)          | (8,710,247.35) |
| 4.26 Other Operating Income   | (10,020,041,00)          | Amount in Nrs  |
| Particulars   | I.Y. 2080/81             | LY. 2079/80    |
| Grant received from government of Nepal   | 1.1.2000/81              | 1.1.20/9/00    |
| For funded salary and administration expenditure  |                          |                |
| For Fixed tangible assets [Proportionate depreciation]  |                          |                |
| For Fixed intangible assets [Proportionate depreciation]  |                          | -              |
| Foreign exchange revaluation gain   | -                        |                |
| Gain/loss on sale of investment securities  |                          |                |
| Fair value gain/loss on investment properties   | . — — — — —              | •              |
| Dividend on equity instruments  |                          |                |
| Gain/loss on sale of property and equipment   |                          |                |
| Gain/loss on sale of investment property  |                          |                |
| Operating lease income  | · —————                  | -              |
| Gain/loss on sale of gold and silver  |                          |                |
| Other Income  | 2,001,492.70             | 18.54          |
| Total 100 ments and 100 ments | 2,001,492.70             | 18.54          |
| 4.27 Impairment charge/(reversal)   |                          |                |
| Particulars   | LV 2000/04               | Amount in Nrs  |
| Impairment charge/(reversal) on loan and advances to contributors   | I.Y. 2080/81             | I.Y. 2079/80   |
| Impairment charge/(reversal) on financial Investment  |                          |                |
| Impairment charge/(reversal) on placement with banks and financial institutions   |                          |                |
| Impairment charge/(reversal) on property, plant and equipment   |                          | 4 400 000 00   |
| Impairment charge/(reversal) on goodwill and intangible assets  |                          | 1,130,806.29   |
| Impairment charge/(reversal) on investment properties   |                          |                |
| Total   | CARLES AND THE RESIDENCE | 1,130,806.29   |

जसुना नपाल जप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

# Social Security Fund Established under Contribution Based Social Security Act-2074 Notes to Financial Statements

| 4.28 Personnel expenses   |               | Amount in Nrs  |
|---|---------------|--|
| Particulars   | I.Y. 2080/81  | I.Y. 2079/80   |
| Salary  | 36,254,558.68 | 32,019,385.69  |
| Festival Allowance  | 2,308,893.25  | 2,221,351.31   |
| Uniform Allowance   | 600,000.00    | 610,000.00   |
| Dearness Allowance  | 1,054,258.06  | 1,052,800.00   |
| Leave Encashment  | 2,968,957.00  | 1,267,490.00   |
| Gratuity  | 2,881,903.00  | 2,273,596.00   |
| Contribution for SSF  | 8,921,958.24  | 4,940,534.84   |
| Training and Development  | 959,192.43    | 756,094.14   |
| Other Allowances  | 2,390,690.00  | 2,877,109.60   |
| Compulsory Tourism Leave  | 462,000.00    | The second secon |
| Provision for medical expenses  | 1,904,500.80  | 450,800.00   |
| Provision for Welfare fund  | 7,701,995.20  | 1,878,604.20   |
| Staff Loan Interest-NFRS  |               | 12,272,000.00  |
| Staff Insurance   | 782,266.10    | -  |
| Total   | 5,379,457.00  | h  |
| CANAL STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, | 74,570,629.76 | 62,619,765.78  |

| 4.29 Other Operating Expenses Particulars  | and the second second  | Amount in Nrs |
|--|--|---------------|
|  | I.Y. 2080/81   | I.Y. 2079/80  |
| Water and Electricity                      | 1,079,340.67   | 1,188,583.33  |
| Telephone and Internet                     | 2,762,272.28   | 1,526,330.49  |
| Fuel Expenses                              | 1,918,536.68   | 1,376,555.68  |
| Vehicle and other Repair maintenance       | 646,146.09   | 1,902,759.27  |
| Insurance and Renewal                      | 450,112.32   | 98,157.29     |
| Printing, Postage and Stationery           | 4,347,855.85   | 4,836,414.92  |
| Books and Periodicals                      | 348,669.80   | 5,548,178.54  |
| Newspaper and Publications                 | 7,923,132.22   | 2,198,458.85  |
| Information System Audit Fee               | 1,124,350.00   | 2,100,400.00  |
| Internal Audit Fee                         | 279,730.00   | 250,000.00    |
| Consultancy Service Charges                | 13,087,443.96  | 8,405,593.69  |
| Awareness / Workshop/ Training Development | 11,563,912.07  | 11,297,677.02 |
| Monitoring and Evaluation                  | 186,134.00   | 1,096,699.50  |
| Travelling Expenses                        | 338,250.00   | 881,706.51    |
| Office Rental                              | 437,499.98   |               |
| Office Expenses                            | 4,121,346.40   | 209,093.33    |
| Other Service Fee                          | 4,121,040.40   | 687,619.98    |
| Meeting Allowance                          | 2,381,644.30   | 263,572.50    |
| Operation and Maintenance                  | 2,001,044.50   | 1,574,636.05  |
| IT and Software Operation                  | 9,875,181.82   | 7 000 000 44  |
| Other Miscellaneous Expenses               | 1,582,619.37   | 7,696,338.41  |
| Membership fees                            | 1,200,696.00   | 2,172,176.79  |
| Annual Day Expenses                        | The state of the s |               |
| Bank Charges                               | 796,952.00   | 40.00         |
| Total                                      | 37,093.16  | 15,634.37     |
|  | 66,488,918.97  | 53,226,186.52 |

जमुना नेपाल जम्ना नेपाल जप-निर्वेशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

| 4.30 Depreciation & Amortisation              |                                  | Amount in Nrs                                      |
|---|----------------------------------|--|
| Particulars                                   | I.Y. 2080/81                     | I,Y, 2079/80                                       |
| Depreciation on property, plant and equipment | 10,462,897.15                    | 7,559,924.00                                       |
| Depreciation on right to use assets (ROU)     | 20,412,847.44                    | 5,401,231.09                                       |
| Depreciation on investment property           | 276                              |  |
| Amortisation of intangible assets             |                                  |  |
| Total   | 30,875,744.59                    | 12,961,155.10                                      |
| 4.31 Non operating income                     |                                  | Amount in Nrs                                      |
| Particulars                                   | I.Y. 2080/81                     | I.Y. 2079/80                                       |
| Recovery of loan written off                  |                                  | 11112010/00  |
| Other income                                  |                                  |  |
| Total   |                                  |  |
| 4.32 Non operating expense                    |                                  | Amount in Nrs                                      |
| Particulars                                   | I.Y. 2080/81                     | I.Y. 2079/80                                       |
| Loan written off                              |                                  | 11112010100  |
| Redundancy provision                          |                                  | ( <del>)                                    </del> |
| PPE write off                                 |                                  | <del> </del>                                       |
| Expense of restructuring                      |                                  |  |
| Other expense                                 | 4 - 1                            |  |
| Total   | A TOTAL PROPERTY OF THE PARTY OF | The second second                                  |

जिंगी जम्मा जप-निर्वेशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

### Social Security Fund Established under Contribution Based Social Security Act-2074

| 4.33.1 Old Age Protection Scheme Fund | ioi Comingation Dasca Coming | Accesses 1 to present and the control of | Amount in Nrs     |
|---------------------------------------|------------------------------|--|-------------------|
| Particulars                           | 31 Ashadh 2081               | 31 Ashadh 2080                           | 32 Ashadh 2079    |
| Opening Balance                       | 32,293,903,944.62            | 18,983,476,992.11                        | 7,848,886,683.47  |
| Adjustment                            | -                            | 7 1 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | (122,122,945.15)  |
| Contribution                          | 16,511,277,126.81            | 13,864,370,382.10                        | 11,574,722,358.53 |
| Income from investment of fund        |                              |  |                   |
| Interest income                       | 3,501,131,543.36             | 2,417,749,211.24                         | 957,542,896.13    |
| Dividend income                       | •                            |  |                   |
| Others                                |                              | *  | H                 |
| Reinsurance premium income            |                              |  |                   |
| Total Income                          | 20,012,408,670.17            | 16,282,119,593.34                        | 12,532,265,254.66 |
| Claim/ Benefit expenses               | 3,975,894,177.66             | 2,971,692,640.82                         | 1,278,590,783.24  |
| EXPENSES                              |                              |  |                   |
| Provision made/(reversed)             |                              | - 1 ×                                    | (3,038,782.36)    |
| Total Expenses                        | 3,975,894,177.66             | 2,971,692,640.82                         | 1,275,552,000.88  |
| Net surplus/ (Deficit)                | 16,036,514,492.51            | 13,310,426,952.52                        | 11,256,713,253.78 |
| Closing balance                       | 48,330,418,437.14            | 32,293,903,944.62                        | 18,983,476,992.11 |

| 4.33.2 Old Age Protection Scheme (Foreign) Fund |                  |                | Amount in Nrs  |
|---|------------------|----------------|----------------|
| Particulars                                     | 31 Ashadh 2081   | 31 Ashadh 2080 | 32 Ashadh 2079 |
| Opening Balance                                 | 294,502,453.35   |                |                |
| Adjustment                                      | -                |                | **             |
| Contribution                                    | 1,148,020,062.80 | 290,408,621.24 | <u> </u>       |
| Income from investment of fund                  |                  |                |                |
| Interest income                                 | 75,027,471.80    | 4,093,832.11   | -              |
| Dividend income                                 |                  | -              |                |
| Others  |                  | 10             |                |
| Reinsurance premium income                      |                  |                |                |
| Total Income                                    | 1,223,047,534.60 | 294,502,453.35 |                |

ु्र्भ जमुना नेपाल उप-ानुदेशक

कृष्ण अधिकारी

कविराज अधिकारी

|                  |                | Amount in Nrs |
|------------------|----------------|---------------|
| 1,517,549,987.95 | 294,502,453.35 |               |
| 1,223,047,534.60 | 294,502,453.35 |               |
|                  |                |               |
|                  |                |               |
| -                | -              |               |
|                  |                |               |

| 4.33.3 Retirement Fund (Foreign) |                |  | Amount in Nrs                      |
|----------------------------------|----------------|--|------------------------------------|
| Particulars                      | 31 Ashadh 2081 | 31 Ashadh 2080   | 32 Ashadh 2079                     |
| Opening Balance                  | -              |  |                                    |
|                                  |                |  |                                    |
| Contribution                     | 9,550,562.78   |  | -                                  |
| Income from investment of fund   |                |  |                                    |
| Interest income                  | 372,110.85     |  |                                    |
| Dividend income                  | -              |  | -                                  |
| Others                           | -              |  |                                    |
| Reinsurance premium income       | -              | 1 10   |                                    |
| Total Income                     | 9,922,673.62   |  |                                    |
|                                  |                |  |                                    |
| Claim/ Benefit expenses          |                |  |                                    |
| EXPENSES                         |                |  |                                    |
| Provision made/(reversed)        |                |  |                                    |
| Total Expenses                   |                | The second second second second  | Name of the Control of the Control |
| Net surplus/ (Deficit)           | 9,922,673.62   |  | - Commission of Control of Control |
| Closing balance                  | 9,922,673.62   | The state of the s |                                    |

| 4.33.4 Informal Pension Fund   |                |                                | Amount in Nrs                      |
|--------------------------------|----------------|--------------------------------|------------------------------------|
| Particulars                    | 31 Ashadh 2081 | 31 Ashadh 2080                 | 32 Ashadh 2079                     |
| Opening Balance                |                |                                |                                    |
|                                |                |                                | -                                  |
| Contribution                   | 1,198,107.58   |                                | -                                  |
| Income from investment of fund |                |                                |                                    |
| Interest income                | 51,723.55      |                                | -                                  |
| Dividend income                | -              |                                |                                    |
| Others                         |                |                                |                                    |
| Reinsurance premium income     |                | -                              | _                                  |
| Total Income:                  | 1,249,831.13   |                                |                                    |
| Claim/ Benefit expenses        |                |                                |                                    |
| EXPENSES                       |                |                                |                                    |
| Provision made/(reversed)      |                |                                |                                    |
| Total Expenses                 |                |                                | Experience the state of the second |
| Net surplus/ (Deficit)         | 1,249,831.13   |                                |                                    |
| Closing balance                | 1,249,831.13   | State of the state of the same |                                    |

जमुना नेपाल उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

कविराज अधिकारी

| Particulars Opening Balance  | 31 Ashadh 2081           | 24 Achedle 2000                                 |  |
|--|--------------------------|---|--|
|  | OT ASHBUIL 2001          | 31 Ashadh 2080                                  | 32 Ashadh 2079   |
| Opening balance  |                          |   |  |
| Contribution   | 40,000.70                |   |  |
| Income from investment of fund   | 18,228.76                | -   |  |
| Interest income  | 786.95                   |   |  |
| Dividend income  | 766.95                   |   |  |
| Others   |                          |   |  |
| Reinsurance premium income   |                          |   |  |
| Total Income   | 19,015.71                |   |  |
|  | 13,013.71                |   |  |
| Claim/ Benefit expenses  |                          |   |  |
|  |                          | 7-7   |  |
| EXPENSES   |                          |   |  |
| Provision made/(reversed)  |                          |   |  |
| Total Expenses   |                          |   |  |
| Net surplus/ (Deficit)   | 19,015.71                |   | Control of the Contro |
| Closing balance  | 19,015.71                |   |  |
|  |                          |   |  |
| 4.33.6 Self Employed Pension Fund  |                          |   | Amount in Nrs  |
| Particulars  | 31 Ashadh 2081           | 31 Ashadh 2080                                  | 32 Ashadh 2079   |
| Opening Balance  | •                        |   |  |
| A TO STOCK THE TOTAL CONTRACT OF THE STOCK O |                          |   | -  |
| Contribution   | 1,346,386.97             | -   |  |
| Income from investment of fund   |                          |   |  |
| Interest income  | 58,124.92                |   |  |
| Dividend income  | <u> </u>                 |   |  |
| Others   |                          |   |  |
| Reinsurance premium income   | -                        | **:   |  |
| Total Income   | 1,404,511.89             |   |  |
|  |                          |   |  |
| Claim/ Benefit expenses  |                          |   | -  |
| EXPENSES   |                          |   |  |
|  |                          |   |  |
| Provision made/(reversed)  Total Expenses  |                          |   |  |
| Net surplus/ (Deficit)   | 1 101 511 00             | The case of the sul-                            |  |
| Closing balance  | 1,404,511.89             |   | -  |
| Creamy surance   | 1,404,511.89             |   | Additional Court of the  |
| 4.33.7 Self Employed Retirement Fund   |                          | 4-5   | Amount in New  |
| Particulars  | 31 Ashadh 2081           | 31 Ashadh 2080                                  | Amount in Nrs<br>32 Ashadh 2079  |
| Opening Balance  | OT ASILIANI 2001         |   | (A) (A) (A) (A) (A) (A) (A) (A) (A) (A)  |
|  |                          |   |  |
| Contribution   | 121,242.70               |   |  |
| Income from investment of fund   |                          |   |  |
| Interest income  | 5,234.17                 |   |  |
| Dividend income  |                          |   |  |
| Others   |                          |   |  |
| Reinsurance premium income   |                          |   | -  |
| Total Income   | 126,476.87               |   |  |
| 01 1 10 6  |                          |   |  |
| Claim/ Benefit expenses  |                          | -   |  |
| EXPENSES   |                          |   |  |
| Provision made/(reversed)<br>Total Expenses  |                          |   | -  |
| Net surplus/ (Deficit)   | 100 470 07               |   |  |
| Closing balance  | 126,476.87<br>126,476.87 | Carrier San San San San San San San San San San | ·  |
| The state of the s | 120,470.87               |   |  |
| 4.33.8 Dependent Protection Scheme Fund  |                          |   | Amount in New  |
| Particulars  | 31 Ashadh 2081           | 21 Ashadh 2000                                  | Amount in Nrs  |
| Opening Balance  | 247,570,782.53           | 31 Ashadh 2080                                  | 32 Ashadh 2079   |
| Adjustment   | 241,310,102.53           | 150,221,992.73                                  | 69,963,020.14  |
|  | 154,377,608.09           | 129,947,534.26                                  | (1,163,896.76)   |
| Contribution   |                          | 123,347,334.20                                  | 105,947,119.42   |
| Contribution Income from investment of fund:   |                          |   |  |
| Contribution Income from investment of fund: Interest income   | 28,040,415.80            | 19,073,980.06                                   | 7,789,927.99   |

जमुना नेपाल उप-निर्देशक

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

|  |  | en e  |  |
|--|--|---|--|
| Dividend income  |  |   |  |
| Others   |  |   | <del></del>  |
| Reinsurance premium income   |  |   |  |
| Total Income   | 182,418,023.89   | 149,021,514.32  | 113,737,047.41   |
| Claim/ Benefit expenses  | 69 900 271 45  | 54 070 704 50   |  |
| Provision made/(reversed)  | 68,890,271.45  | 51,672,724.52   | 32,314,178.06  |
| Total Expenses   | 1,012,497.92   |   | -  |
|  | 69,902,769.37  | 51,672,724.52   | 32,314,178.06  |
| Net surplus/ (Deficit)   | 112,515,254.52   | 97,348,789.80   | 81,422,869.35  |
| Closing balance  | 360,086,037.05   | 247,570,782.53  | 150,221,992.73   |
| 4.33.9 Self Employed 3 Fund  |  |   | Amount in Nrs  |
| Particulars  | 31 Ashadh 2081   | 31 Ashadh 2080  | 32 Ashadh 2079   |
| Opening Balance  |  |   |  |
|  |  |   |  |
| Contribution   | 12,830.92  |   | - 4 1 00 -   |
| Income from investment of fund   |  | •   | -  |
| Interest income  | 553.92   | -   | - 41   |
| Dividend income  |  |   | The state of the s |
| Others   | -  |   | -  |
| Reinsurance premium income   |  |   |  |
| Total Income   | 13,384.84  |   |  |
| Claim/ Benefit expenses  |  |   |  |
|  |  |   |  |
| EXPENSES   |  |   |  |
| Provision made/(reversed)  |  |   |  |
| TO LET BE A SECURE OF THE RESIDENCE OF THE PROPERTY OF THE PRO |  |   |  |
| Total Expenses   |  |   | _  |
| Net surplus/ (Deficit)   | 13,384.84  | -   |  |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote  | The second secon |   | -<br>Amount in Nrs   |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance  | 13,384.84  | 31 Ashadh 2080  |  |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment   | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081   |   | Amount in Nrs  |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution  | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081   |   | Amount in Nrs  |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund   | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081<br>111,200,692.31   | 31 Ashadh 2080<br>-   | Amount in Nrs  |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income   | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081<br>111,200,692.31   | 31 Ashadh 2080<br>-   | Amount in Nrs  |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income   | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081<br>111,200,692.31<br>-<br>620,515,797.11  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80  | Amount in Nrs 32 Ashadh 2079 -   |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others  | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081<br>111,200,692.31<br>-<br>620,515,797.11  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income   | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081<br>111,200,692.31<br>-<br>620,515,797.11  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others  | 13,384.84<br>ction Scheme (Foreign) Fund<br>31 Ashadh 2081<br>111,200,692.31<br>-<br>620,515,797.11  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars  Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081 111,200,692.31 - 620,515,797.11 36,389,608.25  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80<br>2,204,294.53<br>-<br>-                        | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit) Closing balance 4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081 111,200,692.31 - 620,515,797.11 36,389,608.25  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80<br>2,204,294.53<br>-<br>-                        | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses   | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  - 620,515,797.11  36,389,608.25  656,905,405.36  | 31 Ashadh 2080<br>-<br>-<br>155,940,900.80<br>2,204,294.53<br>-<br>-<br>-<br>158,145,195.33 | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081 111,200,692.31 620,515,797.11 36,389,608.25 656,905,405.36   | 31 Ashadh 2080<br>-<br>155,940,900.80<br>2,204,294.53<br>-<br>158,145,195.33                | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  Total Expenses  | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91  186,153,767.91  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  - 620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES.  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91  186,153,767.91  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  4.33.11 Informal Cumulative  | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES.  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  - 620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit) Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income Claim/ Benefit expenses EXPENSES Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance   | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91 186,153,767.91 470,751,637.46 581,952,329.77  31 Ashadh 2081   | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars  Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses EXPENSES. Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance  Contribution   | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars  Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses EXPENSES Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance  Contribution Income from investment of fund   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91 186,153,767.91 470,751,637.46 581,952,329.77  31 Ashadh 2081  1,242,434.69  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution Income from investment of fund Interest income Dividend income Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  4.33.11 Informal Cumulative  Particulars  Opening Balance  Contribution Income from investment of fund Interest income   | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91 186,153,767.91 470,751,637.46 581,952,329.77  31 Ashadh 2081   | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution Income from investment of fund Interest income Dividend income Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  4.33.11 Informal Cumulative  Particulars  Opening Balance  Contribution Income from investment of fund Interest income Dividend income   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91 186,153,767.91 470,751,637.46 581,952,329.77  31 Ashadh 2081  1,242,434.69  | 31 Ashadh 2080<br>  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution Income from investment of fund Interest income Dividend income Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  4.33.11 Informal Cumulative  Particulars Opening Balance  Contribution Income from investment of fund Interest income Dividend income Others   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91 186,153,767.91 470,751,637.46 581,952,329.77  31 Ashadh 2081  1,242,434.69  | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote  Particulars  Opening Balance  Adjustment  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  Total Income  Claim/ Benefit expenses  EXPENSES  Provision made/(reversed)  Total Expenses  Net surplus/ (Deficit)  Closing balance  4.33.11 Informal Cumulative  Particulars  Opening Balance  Contribution  Income from investment of fund  Interest income  Dividend income  Others  Reinsurance premium income  | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  31 Ashadh 2081  - 1,242,434.69  53,637.19  | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses EXPENSES Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance  Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income Total Income  | 13,384.84  ction Scheme (Foreign) Fund  31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  31 Ashadh 2081  1,242,434.69  | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars  Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses EXPENSES Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance  Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Total Income  Claim/ Benefit expenses   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  31 Ashadh 2081  - 1,242,434.69  53,637.19  | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars  Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses EXPENSES. Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance  Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses Provision made/(reversed)  | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  31 Ashadh 2081  - 1,242,434.69  53,637.19  | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |
| Net surplus/ (Deficit)  Closing balance  4.33.10 Accident, Disability And Dependent Prote Particulars  Opening Balance Adjustment Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Claim/ Benefit expenses EXPENSES Provision made/(reversed) Total Expenses Net surplus/ (Deficit) Closing balance  4.33.11 Informal Cumulative Particulars Opening Balance  Contribution Income from investment of fund Interest income Dividend income Others Reinsurance premium income Total Income  Total Income  Claim/ Benefit expenses   | 13,384.84  ction Scheme (Foreign) Fund 31 Ashadh 2081  111,200,692.31  620,515,797.11  36,389,608.25  - 656,905,405.36  186,153,767.91  186,153,767.91  470,751,637.46  581,952,329.77  31 Ashadh 2081  - 1,242,434.69  53,637.19  | 31 Ashadh 2080  | Amount in Nrs 32 Ashadh 2079   |



कृष्ण अधिकारी उप-कार्यकारी निर्देशक

| 4.33.12 Medical, Health and Maternity Prote | 31 Ashadh 2081   | 31 Ashadh 2080 | Amount in Nrs   |
|---|------------------|----------------|-----------------|
| Opening Balance                             | 936,745,903.80   | 459,807,026.25 | 32 Ashadh 2079  |
| Adjustment                                  | -                | 455,807,026.25 | 221,569,186.63  |
| Contribution                                | 571,777,976.89   | 481,286,957.61 | (4,310,728.74   |
| Income from investment of fund              |                  | 401,200,937.01 | 392,400,000.97  |
| Interest income                             | 105,557,136.41   | 52,673,443.35  | 25,179,644.92   |
| Dividend income                             |                  | 32,070,443.33  | 25,179,644.92   |
| Others                                      |                  |                |                 |
| Transfer from NWF Reserve                   | 578,342,472.15   | 313,959,496.22 |                 |
| Total Income                                | 1,255,677,585.45 | 847,919,897.18 | 417,587,711.89  |
| Claim/ Benefit expenses                     | 627,936,141.08   | 370,981,019.63 | 186,485,626.46  |
| Provision made/(Reversed)                   | 11,093,536.92    | 070,007,070.00 | (11,446,482.93  |
| Total Expenses                              | 639,029,678.00   | 370,981,019.63 | 175,039,143.53  |
| Net surplus/ (Deficit)                      | 616,647,907.45   | 476,938,877.55 | 242,548,568.36  |
| Closing balance                             | 1,553,393,811.24 | 936,745,903.80 | 459,807,026.25  |
| 4.33.13 Self Employed 1 Fund                |                  |                | Amount in Nrs   |
| Particulars                                 | 31 Ashadh 2081   | 31 Ashadh 2080 | 32 Ashadh 2079  |
| Opening Balance                             |                  |                | OZ Manadii 2073 |
|   |                  |                |                 |
| Contribution                                | 47,525.10        |                | 1000            |
| Income from investment of fund              |                  |                |                 |
| Interest income                             | 2,051.71         |                |                 |
| Dividend income                             |                  |                |                 |

49,576.81

49,576.81 **49,576.81** 

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Others

Reinsurance premium income
Total Income
Claim/ Benefit expenses
Provision made/(reversed)
Total Expenses
Net surplus/ (Deficit)
Closing balance

कृष्ण अधिकारी उप-कार्यकारी निर्देशक

| 4.33.14 Accident and Disability Protection Scheme Fo | und              |                  | Amount in Nrs      |
|--|------------------|------------------|--------------------|
| Particulars  | 31 Ashadh 2081   | 31 Ashadh 2080   | 32 Ashadh 2079     |
| Opening Balance                                      | 1,708,035,898.84 | 958,249,423.68   | 385,956,023,64     |
| Adjustment   | -                |                  | (6,035,020.23)     |
| Contribution   | 800,489,121.18   | 673,801,682.14   | 549,371,170.29     |
| Income from investment of fund                       |                  |                  |                    |
| Interest income                                      | 182,033,304.50   | 126,027,665.55   | 47,743,454.25      |
| Dividend income                                      |                  |                  | - 111. 701.10 1120 |
| Others   |                  |                  |                    |
| Reinsurance premium income                           |                  |                  |                    |
| Total Income   | 982,522,425.68   | 799,829,347.69   | 597,114,624.54     |
| Claim/ Benefit expenses                              | 64,609,713.73    | 50,042,872.53    | 20,101,754.04      |
| Provision made/(reversed)                            | 4,340,668.03     | -                | (1,315,549.77)     |
| Total Expenses                                       | 68,950,381.76    | 50,042,872.53    | 18,786,204.27      |
| Net surplus/ (Deficit)                               | 913,572,043.92   | 749,786,475,16   | 578,328,420,27     |
| Closing balance                                      | 2,621,607,942.76 | 1,708,035,898.84 | 958,249,423.68     |

| 4.33.15 Self Employed 2 Fund   |                | 100            | Amount in      | Nrs    |
|--------------------------------|----------------|----------------|----------------|--------|
| Particulars                    | 31 Ashadh 2081 | 31 Ashadh 2080 | 32 Ashadh 2079 | Take 1 |
| Opening Balance                | -              |                | 10             |        |
|                                |                |                | 27.5           |        |
| Contribution                   | 66,535.11      |                |                | -      |
| Income from investment of fund |                |                |                |        |
| Interest income                | 2,872.39       | -              |                | *      |
| Dividend income                |                |                | -              |        |
| Others                         |                | 15'            |                | _      |

4.33.14 Accident and Disability Protection Scheme Fund

| Reinsurance premium income                                |                    |   |                            |
|---|--------------------|---|----------------------------|
| Total Income  | 69,407.50          |   | THE BETTER OF THE STATE OF |
|   |                    |   |                            |
| Claim/ Benefit expenses                                   | -                  |   | <u> </u>                   |
| Provision made/(reversed)                                 | -                  |   |                            |
| Total Expenses  |                    |   |                            |
| Net surplus/ (Deficit)                                    | 69,407.50          |   |                            |
| Closing balance   | 69,407.50          |   |                            |
| 4.33.16 National Level Welfare Fund                       |                    |   | Amount in Nrs              |
| Particulars   | 31 Ashadh 2081     | 31 Ashadh 2080                          | 32 Ashadh 2079             |
| Opening fund balance                                      | 25,722,398,753.00  | 23,772,398,753.00                       | 22,445,398,753.00          |
| Adjustment  |                    | 20,112,000,100.00                       |                            |
| Fund received during the year                             | 1,185,000,000.00   | 1,950,000,000.00                        | 1,327,000,000.00           |
| Income from investment of fund :                          |                    | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                            |
| Interest income   | 2,272,082,898,75   | 2,538,860,687.61                        | 1,996,404,783.88           |
| Dividend income   |                    | -                                       | - 1,000,101,100,00         |
| Others  | -                  | 100                                     |                            |
| Total Income  | 3,457,082,898.75   | 4,488,860,687.61                        | 3,323,404,783.88           |
| Transfer to Medical, Health and Maternity Protection Fund |                    |   |                            |
| Equal to Contribution amount                              | (571,777,976.89)   | (313,870,382.89)                        |                            |
| Equal to Critical illness Payment made                    | (6,564,495.26)     | (89,113.33)                             | 4 74                       |
| Interest Allocated to GR                                  | (1,693,740,426.60) | (2,224,901,191.39)                      | (1,996,404,783.88          |
| Total Expenses  | (2,272,082,898.75) | (2,538,860,687,61)                      | (1,996,404,783.88          |
| Net surplus/ (Deficit)                                    | 1,185,000,000.00   | 1,950,000,000.00                        | 1,327,000,000.00           |
| Closing fund balance                                      | 26,907,398,753.00  | 25,722,398,753.00                       | 23,772,398,753.00          |
| 4.33.17 Social Security Tax Fund                          |                    |   | Amount in Nrs              |
| Particulars   | 31 Ashadh 2081     | 31 Ashadh 2080                          | 32 Ashadh 2079             |
| Opening Balance   | 470,000,000.00     | 470,000,000.00                          | 470,000,000.00             |
| Adjustment  |                    |   |                            |
| Fund Received   | :#-:               | -                                       |                            |
| Income from investment of fund                            |                    | 7.15                                    | 1 7 1                      |
| Interest income   | 40,580,774.12      | 48,300,818.83                           | 40,425,296.06              |
| Dividend income   |                    |   |                            |
| Others  | -                  |   |                            |
| Total Income  | 40,580,774.12      | 48,300,818.83                           | 40,425,296.06              |
| Interest Allocated to GR                                  | (40,580,774.12)    | (48,300,818.83)                         | (40,425,296.06             |
| Expenses Allocated  | (40,580,774.12)    | (48,300,818.83)                         | (40,425,296.06             |
| Net surplus/ (Deficit)                                    |                    | 4 4 4                                   |                            |
| Closing Balance   | 470.000.000.00     | 470,000,000,00                          | 470,000,000,00             |

ज्ञमुना नेपाल जमुना नेपाल ज्य-निर्देशक

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