



सलिको

SALICO

सगरमाथा लुम्बिनी इन्स्युरेन्स कम्पनी लिमिटेड

SAGARMATHA LUMBINI INSURANCE COMPANY LIMITED

"Surakshan" Bhawan, Bhagawati Marg, Naxal

P.O. Box: 12211, Kathmandu, Nepal, Tel.: 4512367, Fax: 4512378

१८ औं वार्षिक साधारण सभाको सूचना

(प्रथम पटक प्रकाशित मिति: २०८२/०९/०७)

श्री शेयरधनी महानुभावहरू,
मिति २०८२/०९/०६ गते बसेको कम्पनीको संचालक समितिको ४६औं बैठकको निर्णय अनुसार देहायको स्थान, मिति र समयमा निम्न प्रस्तावहरू उपर छलफल गरि निर्णय गर्न यस कम्पनीको उनात्तीसौं वार्षिक साधारण सभा बस्ने भएकोले कम्पनी ऐन, २०६३ को दफा ६७ अनुसार शेयरधनी महानुभावहरूको सम्पत्तिको लागि यो सूचना प्रकाशित गरिएको छ ।

मिति, समय र स्थान:
मिति : २०८२ साल पौष २९ गते तदनुसार (१३ जनवरी २०२६), **संगलवार ।**
समय : बिताको ११:०० बजे ।
स्थान : **अमृतभोग, कालीकास्थान, काठमाण्डौ, नेपाल ।**

- छलफलका विषयसूचीहरू:**
- क) सामान्य प्रस्तावहरू :
 - आ.ब. २०८१/८२ को संचालक समितिको वार्षिक प्रतिवेदन छलफल गरी पारित गर्ने ।
 - लेखापरीक्षकको प्रतिवेदन सहितको २०८२ साल अपाढ मसान्तको वालसाल तथा सोही मितिमा समाप्त आ.ब. २०८१/८२ को नाफा/नोक्सान तथा आय व्यय हिसाब र सोही अवधिको नगद प्रवाह विवरण छलफल गरी पारित गर्ने ।
 - लेखा परीक्षण समितिको सिफारिस बमोजिम आ.ब. २०८२/०८३ को लागि लेखा परीक्षकको नियुक्ति गर्ने र निजको प्रतिश्रमिक तोक्ने । (वर्तमान लेखा परीक्षक श्री जे.वि. राममण्डारी एण्ड डिबिन्स (चाटर्ड एकाउन्टेन्ट्स) कानूनत पुनः नियुक्त हुन सक्नेछ ।)
 - संचालक समितिबाट शेयरधनीहरूलाई प्रस्तावित चुक्ता पूँजीको १५% (कर सहित) ले हुने रकम रु.३९,३३,९५,७३०/- नगद लामाग पारित गर्ने ।
 - ख) विशेष प्रस्ताव
 - सामाजिक उत्तरदायित्व अन्तर्गत विभिन्न संघ संस्थाहरूलाई भुक्तानी गरिएको रकम अनुमोदन सम्बन्धमा ।
 - ग) विविध ।

दृष्टव्यः मिति २०८२/०९/२० गते ग (एक) दिन कम्पनीको शेयर दाखिल, खारेज दर्ता बन्द रहने जानकारी समेत यसै सूचनाद्वारा शेयरधनी महानुभावहरूलाई सूचित गरिन्छ ।

- सञ्चालक समितिको आज्ञाले कम्पनी सचिव**
- साधारण सभा सम्बन्धी सामान्य जानकारी**
- यस वार्षिक साधारणसभा प्रयोजनको लागि कम्पनीको शेयरधनी दर्ता पुस्तिका तथा साधारण शेयर दाखिल खाज्जीको कार्य मिति २०८२/०९/२० गते ग (एक) दिन बन्द रहने छ । शेयरधनी दर्ता पुस्तिका बन्द भएको मिति २०८२/०९/२० गते भन्दा अघिल्लो दिनसम्म नेपाल स्टक एक्सचेन्ज लि.मा भएको कारोबारबाट शेयर खरीद गरी शेयरधनी दर्ता पुस्तिका बन्द भएको मितिले तोकिएको कार्यदिनसम्म शेयर नामसारी तथा दाखिल खारेजका लागि आवश्यक कागजात सहित यस कम्पनीको शेयर रजिष्ट्रार श्री ग्लोबल आइएमई क्यापिटल लि. नवसाल, काठमाण्डौमा पेश भएको विवरणको आधारमा कायम भएका शेयरधनीहरूले मात्र वार्षिक साधारण सभामा भाग लिन पाउने छन ।
 - कम्पनी ऐन, २०६३ को दफा ८४ (४) बमोजिम लेखा परीक्षको प्रतिवेदन सहित कम्पनीको सञ्चित आर्थिक विवरण यसैसाथ प्रकाशन गरिएको छ । सञ्चालक समितिको प्रतिवेदन तथा वित्तीय विवरणहरू कम्पनीको वेबसाईट www.salico.com.np बाट हेर्न वा प्राप्त गर्न सकिनेछ ।
 - वार्षिक साधारण सभामा भाग लिने इच्छुक शेयरधनीहरूले प्रवेशत्रय वा आफ्नो परिचय सुल्ने प्रमाणपत्र साथमा लिई आउनु हुन अनुरोध छ ।
 - शेयरधनी महानुभावहरूले उपस्थिति पुस्तिकामा दस्तखत गर्न शेयरधनी उपस्थिति पुस्तिका विहान १०:३० बजे देखि साधारण सभा सञ्चालनमा रहेसम्म खुल्ला राखिनेछ ।
 - साधारणसभामा भाग लिनुका लागि प्रतिनिधि (प्रोक्सि) नियुक्त गर्न चाहने शेयरधनीहरूले तोकिएको ढाँचामा प्रतिनिधि (प्रोक्सि) नियुक्त गर्न सक्नेछन् । यसरी प्रतिनिधि (प्रोक्सि) नियुक्त गरिएको निवेदन ४८ घण्टा अगावै कम्पनीको रजिस्टर्ड कार्यालय र कर्पोरेट कार्यालयमा दर्ता गर्दाई सक्नुपर्नेछ ।
 - नाबालक वा विभिन्न शेयरधनीको हकमा कम्पनीको शेयरधनी दर्ता पुस्तिकामा संरक्षकको रूपमा नाम दर्ता भएको व्यक्तिले मात्र साधारण सभामा भाग लिन वा प्रतिनिधि (प्रोक्सि) तोक्न सक्नेछ । संयुक्त रूपमा साधारण शेयर लिने शेयधनीहरूको हकमा त्यस्तो शेयरधनीहरूमध्येबाट सर्वसम्मत रूपमा मनोनित प्रतिनिधिले वा सो बमोजिम कुनै प्रतिनिधि नियुक्त नभएमा शेयरधनी दर्ता किताबमा पहिले नाम उल्लेख भएको शेयरधनीले मात्र साधारणसभामा भाग लिन पाउनेछ ।
 - कुनै एकजना शेयरधनीबाट कम्पनीको कुल जारी साधारण शेयर संख्याको १५% (पन्ध्र प्रतिशत) भन्दा बढी प्रतिनिधि (प्रोक्सि) संकलन भएमा १५% (पन्ध्र प्रतिशत) भन्दा बढी प्रतिनिधि (प्रोक्सि) को गणना हुने छैन ।
 - शेयरधनीहरूबाट उठेका प्रश्न, जिज्ञासा वा भन्तव्यहरूको सम्बन्धमा सञ्चालक समितिको तर्फबाट अग्र्यक्ष वा अग्र्यक्षबाट अनुमति प्राप्त व्यक्तिले जवाफ दिनु सक्नेछ ।
 - कुनै शेयरधनी महानुभावलाई कम्पनी सम्बन्धमा केही जिज्ञासा भए त्यस्तो व्यहोरा लिखित रूपमा सभा हुनुभन्दा कम्तीमा ७ दिन अगावै कम्पनीको रजिस्टर्ड कार्यालयमा पठाउनुहुन अनुरोध छ ।
- अन्य जानकारीका लागि कम्पनीको कार्यालयमा सम्पर्क गर्नुहुन अनुरोध छ ।

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CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF

SAGARMATHA LUMBINI INSURANCE COMPANY LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **SAGARMATHA LUMBINI INSURANCE COMPANY LIMITED (SALICO)**, which comprise the Statement of Financial Position as at 32nd Ashad 2082 (16th July 2025) and the Statement of Profit or Loss, Statement of Other Comprehensive Income, Statement of Changes in Equity, Statement of Distributable Profit or Loss and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of Significant Accounting Policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the financial position of SALICO as at 32nd Ashad 2082 (16th July 2025), its financial performance and its cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRS).

Basis for Opinion

We conducted our audit in accordance with Nepal Standard on Auditing (NSA). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our audit report. We are independent in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in the audit of the financial statements. These matters were addressed in the context of the audit of the financial statements, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No	Description	How the matter was addressed in our audit
1.	Investment The investment portfolio of the company includes investment in debenture of public companies, fixed deposits of commercial banks, development banks, investment in shares and mutual funds. Total Investments: Rs. 6.72 billion as on 16th July 2025 (Rs. 6.4 billion on 15th July 2024) Total Investment represents 45.66% of total assets of SALICO. Investments are made as per Investment Directives issued by Nepal Insurance Authority. Thus, we have considered it as a key audit matter.	Our audit approach included: 1. We have checked the compliance of the financial Investments made by company with the Investment Directive issued by Nepal Insurance Authority and company's internal policy with regards to decisions and procedures related to financial investment. 2. We have assessed the appropriateness of the valuation of investments and checked whether the required impairment loss has been booked or not. 3. We have verified the adequacy of disclosure made in the financial statement regarding financial investments. Our results: We considered the valuation and disclosure of financial investment to be acceptable.
2.	Valuation of Insurance Contract Liabilities The valuation of the liabilities for insurance contracts involves complex and subjective judgments about future events, both external and internal to the business for which small changes can result in a material impact on valuation of these liabilities. Economic assumptions such as investment returns and associated discount rates and operating assumptions such as expenses, mortality and lapse rates are the key inputs.	Our audit approach included: Our audit approach focused on assessing the appropriateness of the actuarial assumptions, models and methodologies used by valuator in accordance with the guidelines provided by Nepal Insurance Authority, in calculation of gross contract liabilities. Also, we have verified the data forwarded to the valuator for valuation of gross contract liabilities of insurance contracts. Our results: The valuation of insurance contract liabilities is appropriately determined and the presentation of these liabilities in the financial statement is fairly made in accordance with applicable regulatory requirements.
3.	Information Technology General Controls IT controls include recording of transactions, generating reports in compliance with NSA directives and guidelines and other applicable regulations. Hence, SALICO's financial and reporting processes are highly dependent on the effective working of information technology systems and other allied systems. We have considered this as a key audit matter as any control lapses, verification failures, incorrect input data and wrong extraction of data may result in incorrect reporting to the management, shareholders, regulators and stakeholders.	Our audit approach included: 1. Understanding the Core Insurance Software and other allied systems used by SALICO for accounting and reporting purposes. 2. Understanding the process of feeding data in the system and conducting a walkthrough of the extraction of the financial information and statements from the IT systems existing in SALICO. 3. Checking of the user requirements for any changes in the regulatory policy of SALICO. 4. Reviewing the reports generated by the system on a sample basis. 5. Reviewing of IS Audit Report. Our Results: We considered the controls in information technology to be acceptable.
4.	Revenue Recognition (Premium Income): Premium income comprises major part of revenue which is recorded on issue of the policy as prescribed by the directives of Insurance board. Unearned premium income as estimated by actuarial valuation report has been accounted in books of account.	Our audit approach included: 1. Obtaining a clear understanding of the process of issuing the policies as directives issued by the Nepal Insurance Authority and understanding the process of booking such income. 2. Verified unearned premium income as provided by actuarial valuation report. 3. Verification of the documentation requirement as per the directives issued by Nepal Insurance authority related to AM/UCFL, individual policy directives. Our Results: We considered the premium income recognition to be acceptable.

Information other than the Financial Statements and Auditor's Report Thereon

SALICO's management is responsible for the presentation of the other information. The other information comprises the information included in SALICO's Annual Report, including the Report of Board of Directors/Chairman's Statement but does not include the financial statements and auditor's report thereon. We have not conducted our Annual Report prior to the date of this Auditor's Report but it is expected to be received for review after the date of this Auditor's Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during our audit or otherwise appears to be materially misstated.

When we read the Annual Report and we conclude that there is a material misstatement therein, we are required to communicate the matter with those charged with governance.

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

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with Nepal Financial Reporting Standard (NFRS), and for such internal control as management determines is necessary to enable the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with NSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

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

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

Report on Other Legal and Regulatory Requirements


To the best of our knowledge and according to the explanations given to us and from our examination of the books of accounts of SALICO, necessary for the purpose of our audit to the extent for the scope of our audit.

- We have obtained all the information and explanations along with replies to our queries, which to the best of our knowledge and understanding, were necessary for the purpose of the audit.
- In our opinion, the financial statements comprising of Statements of Financial Position, Statement of Profit or Loss, Statement of Other Comprehensive Income, Statement of Changes in Equity, Statement of Distributable profit or Loss and Statement of Cash flows, prepared in accordance with the requirements of Company Act, 2063 and format prescribed by Nepal Insurance Authority are in agreements with the books of Accounts.
- In our opinion, books of accounts, records, books and ledgers have been maintained accurately in accordance with prevailing laws.
- To the best of our information and according to the explanations provided to us and as so far as appeared from the examination of the books of accounts, we have not come across cases where board of directors or any official has committed any act contrary to the prevailing laws or committed any irregularity or caused any loss or damage to the company and/or violated directives of Nepal Insurance Authority or acted in a manner to jeopardize the interest and security of the company, its clients and investors.
- We have not come across any fraudulence in the accounts, so far as it appeared from our examination of the books of accounts.
- To the best of our knowledge, SALICO has maintained Insurance Fund, and other required reserves in line with directives issued by Nepal Insurance Authority. We did not obtain any information indicating engagement of company in activities other than Insurance business as approved/ licensed by Nepal Insurance Authority.
- We did not obtain any information indicating the company's activities, which is prejudicial to the interest of the insured.
- It appears that the financial and other information/subject matters which are required to inform the shareholders as per the prevalent laws have been provided to the shareholders.
- To the best of our knowledge, the company is eligible and capable of bearing its long-term liabilities from the assets of the company.
- We have obtained all the information and explanations along with the company is found to be effective.

आ.ब. २०८१/०८२ को सञ्चित आर्थिक विवरण

Statement of Financial Position

As At 16th July, 2025 (Ashad End 2082)



CA Kiran Dongol Partner
COP: 212
Place: Kathmandu
Date: 3rd Poush 2082 (18th December 2025) UDIN: 251218CA00249sk7ee

Particulars	Current Year	Previous Year
Assets:		
Goodwill & Intangible Assets	158,194,381	157,908,034
Property and Equipment	231,571,497	253,904,384
Investment Properties	111,948,068	112,576,632
Deferred Tax Assets	51,237,691	61,407,847
Investment in Subsidiaries	-	-
Investment in Associates	-	-
Investments	6,722,882,581	6,403,300,940
Loans	11,150,000	10,658,216
Reinsurance Assets	4,733,144,881	4,598,415,205
Current Tax Assets/(Liabilities) (Net)	314,279,393	322,132,187
Insurance Receivables	521,327,335	1,017,174,653
Other Assets	1,338,877,310	1,403,116,678
Other Financial Assets	89,581,969	86,843,479
Cash and Cash Equivalent	436,629,731	698,369,027
Total Assets	14,720,824,839	15,125,807,282
Equity & Liabilities		
Share Capital	2,622,638,200	2,622,638,200
Share Application Money Pending Allotment	-	-
Share Premium	-	-
Special Reserves	2,550,477,445	2,550,477,445

Statement of Changes In Equity																	
For Period 16 th July, 2024 - 16 th July, 2025 (For the Year Ended Ashad 2082)																	
Previous Year																	Fig in NPR
Particulars	Ordinary Share Capital	Preference Shares	Share Application Money Pending Allotment	Share Premium	Retained Earnings	Revaluation Reserves	Special Reserves	Capital Reserves	Catastrophe Reserves	Corporate Social Responsibility (CSR) Reserves	Insurance Fund Including Insurance Reserve	Fair Value Reserves	Actuarial Reserves	Deferred Tax Reserves	Regulatory Reserve	Other Reserves	Total
Balance as on Shrawan 1, 2079	2,622,638,200	-	-	-	135,314,068	-	2,550,477,445	-	167,747,461	7,098,564	-	202,750,249	-	90,130,427	-	156,141,249	5,932,297,664
Adjustment for Actuarial Reserve					7,630,281												7,630,281
Prior period adjustment																	-
Restated Balance as at Shrawan 1, 2079	2,622,638,200	-	-	-	142,944,349	-	2,550,477,445	-	167,747,461	7,098,564	-	202,750,249	-	90,130,427	-	156,141,249	5,939,927,944.24
Profit/(Loss) For the Year					460,979,869												460,979,869
Other Comprehensive Income for the Year, Net of Tax																	-
i) Changes in Fair Value of FVOCI Debt Instruments																	-
ii) Gains/ (Losses) on Cash Flow Hedge																	-
iii) Exchange differences on translation of Foreign Operation																	-
iv) Changes in fair value of FVOCI Equity Instruments												(53,783,116)					(53,783,116)
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets																	-
vi) Remeasurement of Post-Employment Benefit Obligations																	-
Transfer to Reserves/ Funds					(61,766,973)		-		21,234,728	4,246,946				36,285,299		-	-
Transfer to Regulatory Reserve																	-
Transfer to Deferred Tax Reserves																	-
Transfer of Depreciation on Revaluation of Property and Equipment																	-
Transfer on Disposal of Revalued Property and Equipment																	-
Transfer on Disposal of Equity Instruments Measured at FVTOCI					(6,733,118)							2,717,919					(4,015,199)
Transfer of Insurance Reserve to Special Reserve																	-
Transfer on business combination																	-
Share Issuance Costs					(418,834)												(418,834)
Contribution by/ Distribution to the owners of the Company																	-
i) Bonus Share Issued	-				-												-
ii) Share Issue																	-
iii) Cash Dividend					(124,575,315)												(124,575,315)
iv) Dividend Distribution Tax					(6,556,596)												(6,556,596)
v) Others (To be specified)										(3,295,974)							(3,295,974)
Balance as on Ashadh end, 2080	2,622,638,200	-	-	-	403,873,382	-	2,550,477,445	-	188,982,189	8,049,536	-	151,685,052	-	126,415,726	-	156,141,249	6,208,262,780
Current Year																	Fig in NPR
Particulars	Ordinary Share Capital	Preference Shares	Share Application Money Pending Allotment	Share Premium	Retained Earnings	Revaluation Reserves	Special Reserves	Capital Reserves	Catastrophe Reserves	Corporate Social Responsibility (CSR) Reserves	Insurance Fund Including Insurance Reserve	Fair Value Reserves	Actuarial Reserves	Deferred Tax Reserves	Regulatory Reserve	Other Reserves	Total
Balance as on Shrawan 1, 2080	2,622,638,200	-	-	-	403,873,382	-	2,550,477,445	-	188,982,189	8,049,536	-	151,685,052	-	126,415,726	-	156,141,249	6,208,262,780
Prior period adjustment					(4,676,759)												(4,676,759)
Restated Balance as at Shrawan 1, 2080																	-
Profit/(Loss) For the Year					500,248,523												500,248,523
Other Comprehensive Income for the Year, Net of Tax																	-
i) Changes in Fair Value of FVOCI Debt Instruments																	-
ii) Gains/ (Losses) on Cash Flow Hedge																	-
iii) Exchange differences on translation of Foreign Operation																	-
iv) Changes in fair value of FVOCI Equity Instruments												65,597,334					65,597,334
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets																	-
vi) Remeasurement of Post-Employment Benefit Obligations																	-
Transfer to Reserves/ Funds					(45,388,852)		-		24,194,663	4,838,933				16,355,256.36		-	-
Transfer to Regulatory Reserve																	-
Transfer to Deferred Tax Reserves																	-
Transfer of Depreciation on Revaluation of Property and Equipment																	-
Transfer on Disposal of Revalued Property and Equipment																	-
Transfer on Disposal of Equity Instruments Measured at FVTOCI					4,974,027				264,576	52,915		(3,704,063)		-			1,587,456
Transfer of Insurance Reserve to Special Reserve																	-
Transfer of EB Reserve					(2,181,129)											2,181,129	-
Transfer on business combination																	-
Share Issuance Costs					(146,762)												(146,762)
Contribution by/ Distribution to the owners of the Company																	-
i) Bonus Share Issued	-				-												-
ii) Share Issue																	-
iii) Cash Dividend					(381,426,705)												(381,426,705)
iv) Dividend Distribution Tax					(11,969,025)												(11,969,025)
v) Others (To be specified)										(5,755,607)							(5,755,607)
Balance as on Ashadh end, 2081	2,622,638,200	-	-	-	463,306,700	-	2,550,477,445	-	213,441,429	7,185,777	-	213,578,323	-	142,770,983	-	158,322,379	6,371,721,234