Kantipur Pharmaceuticals Lab Limited

" TOGETHER FOR LIVESTOCK HEALTH "

दोस्रो
वार्षिक प्रतिवेदन
२०८१ - २०८२

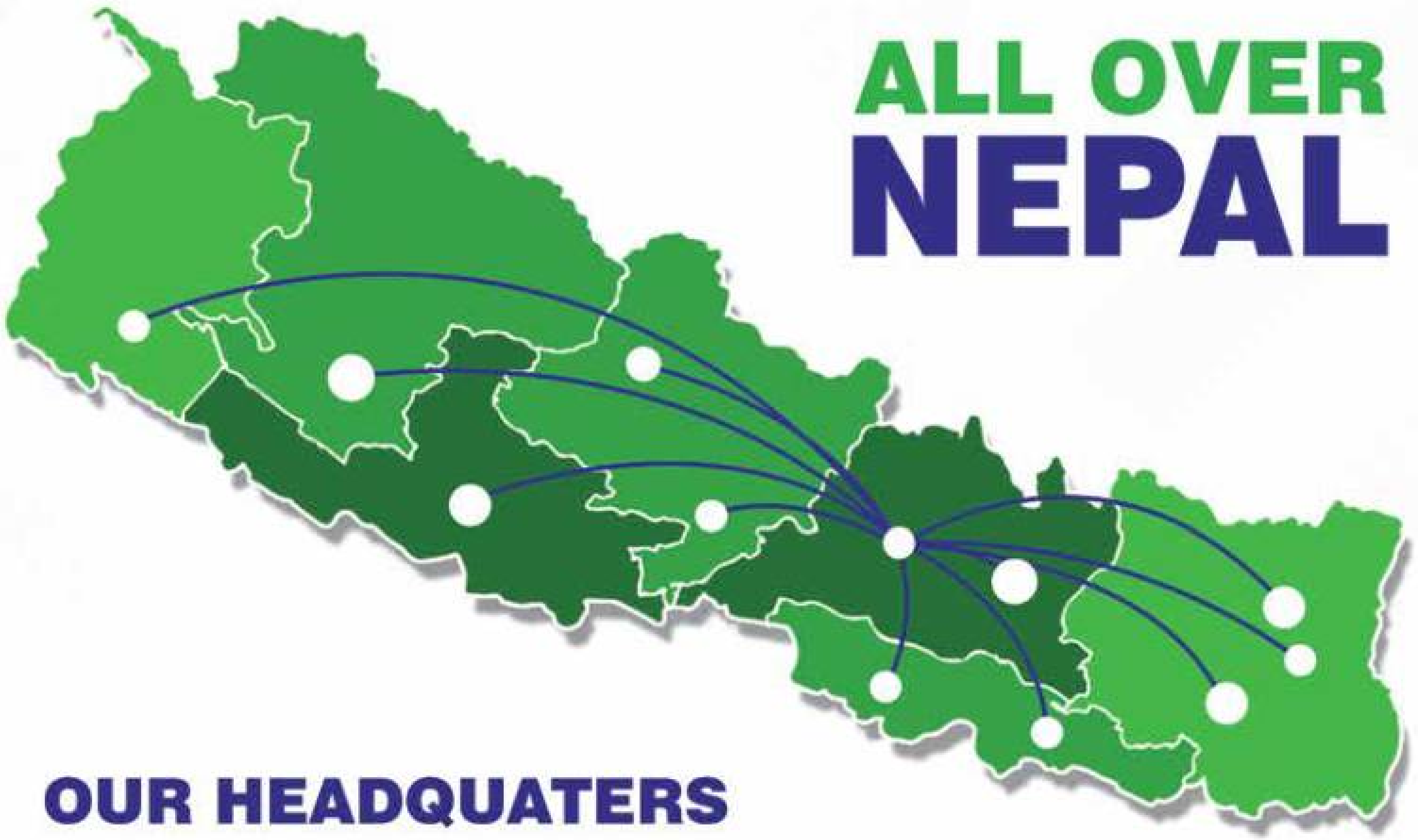
मिति : २०८२/१०/२१

KPL

Kantipur Pharmaceuticals Lab Limited

" TOGETHER FOR LIVESTOCK HEALTH "

ALL OVER NEPAL



OUR HEADQUATERS

- Bagmati Province
- Gandaki Province
- Karnali Province
- Sudhurpaschim Province
- Madesh Province
- Lumbini Province
- Koshi Province

कान्तिपुर फर्मास्युटिकल्स ल्याव लि को

संचालक समिति

श्री हेम राज बडाल
अध्यक्ष

श्री सुना सुबेदी
संचालक

श्री नवराज पौड्याल
संचालक

श्री दिवेश थापा
संचालक

श्री अनिश बडाल
संचालक

श्री निरज कार्की
स्वतन्त्र संचालक

श्री रेखा पौडेल
कम्पनि सचिव

बिषय सूचि

KPL

Kantipur Pharmaceuticals Lab Limited

(कम्पनि ऐन २०६३ को दफा ७१ साग सम्बन्धित)

प्रोक्सी फारम

श्री सचालक समिती
कान्तिपुर फर्मास्यूटिकल्स ल्याब लिमटेड
ललितपुर ८, बालकुमारी

मितिः ....

विषय : प्रतिनिधी नियुक्त गरिएको बारे ।

महाशय,

..................जिल्ला .... न.पा./गा.पा. वडा नं...... बस्ने म/हामी .... ले उक्त लि. को शेयरधनीको हैसियतले संवत् २०८२ साल माघ २१ गते बुधबार (तदनुसार ४ फेब २०२६) का दिन हुने दोस्रो वार्षिक साधारण सभामा म/हामी स्वयम् उपस्थित हुन, छलफल तथा निर्णयमा भाग लिन एवम् मतदान प्रक्रियामा सहभागी हुन नसक्ने भएकाले मेरो/हाम्रो तफर्बाट सोही प्रयोजनार्थ ....जिल्ला .... न.पा./गा.पा. वडा नं .... बस्ने .... लाई मेरो/हाम्रो प्रतिनिधि नियुक्त गरी पठाइएको छु /छौं ।

प्रतिनिधी नियुक्त गर्ने व्यक्तिको :	प्रतिनिधी नियुक्त गरि पठाएको व्यक्तिको :
नाम :	नाम :
ठेगाना :	ठेगाना :
शेयरधनी नं :	शेयरधनी नं :
हस्ताक्षर नमुना :	हस्ताक्षर नमुना :
परिचय पत्र नं. :	परिचय पत्र नं. :
मिति :	मिति :

वार्षिक साधारण सभामा स्वयम् उपस्थित हुन नसक्ने शेयरधनीहरुले यस संस्थाको कार्यलय ललितपुर-८, बालकुमारी वा कार्यलयको टेलिफोन नं. ०१-५१८६६०४ मा सम्पर्क गरी दोस्रो वार्षिक साधारण सभाका लागि नयार पारिएको प्रोक्सी फारम बुझी सो फारम भरी संवन् २०८२ माघ २० गते मंगलबार (तद्अनुसार ३ फेब २०२६) बिहान ११:०० बजेसम्म सोही स्थानमा बुझाउनुहुन सुचित गरिन्छ ।

कान्तिपुर फर्मास्यूटिकल्स ल्याब लिमटेडको
दोस्रो वार्षीक साधारण सभामा उपस्थितिका लागि जारी गरिएको
प्रवेश पत्र

१. शेयर धनीको नाम	
२. ठेगाना	
३. लिएको शेयर संख्या	

द्रष्टव्य : सभा कक्षमा प्रवेश गर्नका लागि यो प्रवेश पत्र प्रस्तुत गर्न अनिवार्य छ ।

कम्पनि सचिब

कान्तिपुर फर्मास्यूटिकल्स ल्याब लिमिटेड

रजिस्टर्ड कार्यलय, बालकुमारी ललितपुर

द्वितिय बार्षिक साधारण सभाको सुचना

(प्रथम पटक प्रकाशित मिति २०८२।०९।२८)

यस कम्पनीको मिति २०८२/०९/०५ मा बसेको सञ्चालक समितीको बैठकको निर्णय बाट यस कम्पनीको द्वितिय बार्षिक साधारण सभा निम्न लिखित मिति समय र स्थानमा निम्न लिखित बिषयहरु उपर छलफल गर्नकालागी बस्ने निर्णय भएको हुँदा सम्पुर्ण शेयरधनी महानुभावहरुमा उपस्थितीको लागी हार्दिक अनुरोध गर्दछौ ।

सभाहुने मिति, समय र स्थान

मिति :- २०८२/१०/२१ गते

समय :- दिउसो ११ बजे ।

स्थान :- स्क्वायर होटेल, पुल्चोक ललितपुर ।

छलफलका बिषयहरु :-

(क) साधारण प्रस्ताव

१. सञ्चालक समितिको तर्फबाट अध्यक्षज्युबाट पेश हुने आ.व.०८१/०८२ को बार्षिक प्रगति प्रतिवेदन प्रस्तुत गरी पारित गर्ने सम्बन्धमा ।

२. लेखापरीक्षकको प्रनिवेदनसहित कम्पनिको आ ब २०८१।८२ को वासलात नाफा नोक्सान हिसाब तथा नगद प्रवाह बिवरण र सो सँग सम्बन्धित अनुसूचिहरुसहितको बित्तिय विवरण उपर छलफल गरी पारीत गर्ने सम्बन्धमा ।

३. कम्पनि ऐन, २०६३ को दफा १११ बमोजिम कम्पनिको आ ब २०८२/८३ को बाह्य लेखा परिक्षक नियुक्ती र निजको पारिश्रमीक निर्धारण गर्ने सम्बन्धमा ।

४. बिबिध ।

सञ्चालक समितीको आज्ञाले

कम्पनी सचिब

कान्तिपुर फर्मास्यूटिकल्स ल्याब लिमिटेडको द्धितिय बार्षिक साधारण सभा

संचालक समितीको तर्फबाट प्रस्तुत अध्यक्ष ज्यूको मन्तव्य सहितको वार्षिक प्रतिवेदन
आर्थिक वर्ष २०८१/०८२

आदरणीय शेयरधनी महानुभावहरू,
संचालक समिति सदस्य ज्यूहरू,
श्रद्धेय अतिथिज्यूहरू,
उपस्थित सबै सरोकारवालाहरू,

कान्तिपुर फर्मास्यूटीकल्स ल्याव लि को दोस्रो वार्षिक साधारण सभामा तपाईंहरू सबैलाइ म हार्दिक स्वागत गर्दै यहाँहरुको गरीमामय उपस्थितीको लागी हृदय देखी नै धन्यवाद व्यक्त गर्न चाहन्छु। कम्पनीको वित्तीय वर्ष २०८१/८२ को प्रगति एवं उपलब्धि, व्यावसायिक चुनौती र भविष्यका योजनाहरू प्रस्तुत गर्ने यो अवसर हामी सबैका लागि महत्वपूर्ण छ।

गत आर्थिक वर्ष पशुपालन क्षेत्र तथा नेपालका फर्मास्यूटिकल्स उद्योगले सामना गरीरहेको चुनौती, आर्थीक मन्दी, देशमा विद्यमान राजनितिक उतावचढाव, सरकारी निकायमा हुने ढिला सुस्ति तथा बढ्दो बैदेशिक मुद्रा दर को बाबजुद कम्पनीले निकै महत्वपूर्ण उपलब्धिहरु हासिल गरेको छ। कम्पनीसँग हाल फिड सप्लिमेन्ट तर्फ विभिन्न प्याक साइजमा १३५ वटा उत्पादनहरू बजारमा बिक्री वितरण भई रहेका छन्। एलोपेथिक तर्फ कम्पनि संचालनमा आएको पहिलो वर्षमा नै औषाधि व्यवस्था विभाग मार्फत ५९ वटा उत्पादनहरूको बजार बिक्री अनुमती पत्र प्राप्त गरी बजारमा बिक्री बीतरण गर्न सफल भएका छौं। त्यस्तै थप १०७ वटा उत्पादनहरूको उत्पादन अनुमति पत्र प्राप्त गरिसकेका छौं। साथै ५० वटा उत्पादनहरू R&D चरणमा रहेका छन्। यस उपलब्धिले कम्पनीको उत्पादन विकास र बजार विस्तारको उच्च गति स्पष्ट रूपमा देखाउँछ। हामि गर्व गर्न सक्छौं, औषधि व्यवस्था विभागबाट प्राप्त गर्नु पर्ने र हामीले उत्पादन लक्ष्य लिएका झन्डै एक तिहाइ उत्पादनको बिक्री प्रवर्द्धन गर्दा पनि हामी बजारको हिसाबमा पहिलो बर्षमानै दोस्रो ठूलो भेटेरीनरी औषधिको कारोबार गर्ने उद्योगको स्थानमा पुगिसकेका छौ। यो उपलब्धि केवल बजारको स्थान मात्र होइन, हाम्रो उत्पादनको गुणस्तर, चिकित्सक, प्राक्टिसनर, र व्यवसायी हरूको हामी प्रतीको विश्वास, बजार प्रतिनिधि तथा व्यवस्थापनको उच्च दक्षताको प्रतिफल हो। यसले हामीलाई भविष्यमा अझ उचाइमा पुग्ने प्रेरणा दिएको छ।

विश्वव्यापी स्तरमा फर्मास्यूटिकल उद्योगले स्वास्थ्य सेवा प्रणालीमा महत्वपुर्ण योगदान पुर्याइरहेको छ। बढ्दो जनसंख्या, घट्दो रोगप्रतिरोधात्मक क्षमता, र स्वास्थ्य सेवामा गुणस्तर र पहुँचको आवश्यकता बढेसँगै औषधि तथा पोषण सम्बन्धी उत्पादनहरूको माग निरन्तर वृद्धि हुँदै आएको छ। नेपालमा पनि कृषि र पशुपालन क्षेत्रको विकास, प्राविधिक पहुँच, तथा जनचेतनाको वृद्धिले पशु स्वास्थ्य र पोषण उत्पादनको मागलाई थप फराकिलो बनाएको छ। यसै माग र अवसरलाई दृष्टिगत गर्दै कम्पनीले आफ्नो उत्पादन, क्षमता, गुणस्तर र बजारको पहुँच विस्तार गर्दै आएको छ।

हाम्रो उत्पादन दायरा Treatment (एलोपेथिक औषधि) र Neutrition (फिड सप्लिमेन्ट) दुवै क्षेत्रमा फैलिएको छ। यसले पशु रोग उपचार र पोषण सुधार दुवै आवश्यकतालाई एकै साथ समेट्ने कार्य गरेको छ। एलोपेथिक औषधिहरूले पशु उपचारको आधारभूत आवश्यकता पूर्ति गर्ने काम गरिरहेका छन् भने फिड सप्लिमेन्ट्सले पशुको प्रतिरोधात्मक क्षमता, वृद्धि र उत्पादन सुधारमा योगदान पुर्याइरहेका छन्। विशेष गरी यस अवधिमा फिड सप्लिमेन्ट्स बजारको अवस्था सकारात्मक रहेको छ। पशुपालन क्षेत्रको वृद्धि र पशु स्वास्थ्य प्रतिको चेतनाको वृद्धि सँगै फिड सप्लिमेन्ट्सको माग निरन्तर बढ्दो छ। कम्पनीले यस मागलाई मध्यनजर गर्दै उत्पादन र वितरण सञ्जाललाई थप सुदृढ र व्यवस्थित बनाउँदै आएको छौं।
गुणस्तरमा कम्पनीले उच्च स्तर कायम गरेको छ। हाम्रो उत्पादन प्रक्रिया WHO-GMP मापदण्ड अनुसार सञ्चालनमा छ र हामी European Standard मा आधारित आधुनिक प्रविधि अपनाउँदै आएका छौं। यसले उत्पादनको गुणस्तर, सुरक्षा र विश्वसनीयता सुनिश्चित गरेको छ। हामीले कच्चा पदार्थको छनोटदेखि उत्पादन प्रक्रिया, गुणस्तर परीक्षण, प्याकेजिङ र भण्डारणसम्म सबै चरणमा उच्च अन्तराष्ट्रिय मापदण्डहरु अपनाएका छौं।

उत्पादन क्षमता र मानव संसाधनको दृष्टिले पनि कम्पनी बलियो छ। उत्पादन विभागमा विज्ञ, प्राविधिक, अप्राविधिक तथा सहायक गरी कुल ७८ जना कर्मचारी कार्यरत छन् साथै देशव्यापी बजार विस्तारका लागि २८ जना बजार प्रनिनिधि सक्रिय रूपमा काम गरिरहेका छन्। यसले कम्पनीको उत्पादन र बिक्री सञ्जाललाई बलियो बनाएको छौं।

कम्पनीले वितरण प्रणालीलाई पनि व्यवस्थित र प्रभावकारी बनाएको छ। विराटनगर, चितवन, जनकपुर, वीरगञ्ज, बुटव , नेपालगञ्ज, धनगढी, पोखरा, काठमाडौं लगायत शहरहरूमा हेडक्वाटर स्थापना गरि विक्रि वितरण कार्य गर्दै आएका छौं, साथै आवश्यकता अनुसार थप विस्तार र सुधार गर्ने योजना अघि बढाइरहेका छौं । सातै प्रदेशका सतहत्तरै जिल्लामा हाम्रो उत्पादन वितरण भैइरहेको छन् । WHO-GMP प्राप्त भए सँगै नेपाल सरकारका पशु सेवा कार्यालय तथा स्थानीय निकायहरूमा सिधैं टेन्डर मार्फत बिक्री वितरण गर्ने तयारी गरिरहेका छौं ।

हाम्रो कम्पनीको सोच Vision भनेको "विश्वस्तरीय मापदण्ड सहित गुणस्तरीय पशु औषधि तथा पोषण उत्पादन मार्फत नेपाल र विश्वभर पशु स्वास्थ्य र समृद्धिमा योगदान पुऱ्याउने" हो ।

हाम्रो लक्ष्य (Mission) भनेको "आधुनिक प्रविधि, उच्च गुणस्तर र निरन्तर नवप्रवर्तन मार्फत पशु स्वास्थ्य र पोषण क्षेत्रमा उच्च गुणस्तरीय उत्पादन तथा सेवा प्रदान गर्दै, सार्क क्षेत्र एवं अफ्रिकी बजारमा निर्यात विस्तार गरी राष्ट्रिय अर्थतन्त्रमा योगदान पुऱ्याउने" हो ।

हामीले GMP / FAMI-QS प्रमाणपत्र प्राप्न गरेपश्चात SAARC क्षेत्र र अफ्रिकी बजारमा निर्यात विस्तार गर्ने रणनीति अघि बढाएका छौं । यसले कम्पनीलाई अन्तर्राष्ट्रिय स्तरमा प्रतिस्पर्धात्मक बनाउनेछ। SAARC क्षेत्रका देशहरूमा हाम्रो उत्पादनको माग उच्च रहेको देखिन्छ। हामीले त्यहाँ गुणस्तर, विश्वसनीय र निरन्तर आपूर्ति सुनिश्चित गर्दै बजार विस्तार गर्ने लक्ष्य राखेका छौं । साथै अफ्रिकी देशहरूमा पशु स्वास्थ्य र पोषण उत्पादनको माग बढ्दै गएकोले हाम्रो निर्यान क्षमता त्यहाँ समेत प्रभावकारी रूपमा प्रयोग गर्न सकिन्छ भन्ने बिश्वास लिएका छौं ।

अन्त्यमा, म सबै शेयरधनी, ग्राहक, वितरक, कर्मचारी र सबै सरोकारवालालाई निरन्तर विश्वास र सहयोग प्रदान गर्नुभएकोमा हार्दिक धन्यवाद दिन चाहन्छु । हामीले हालसम्म प्राप्त गरेको उपलब्धि केवल सुरुवात मात्र हो, निश्चित छ भविष्यमा हामीले अझ ठूलो लक्ष्य हासिल गर्नेछौं । हामी सबै मिलेर कम्पनीलाई राष्ट्रिय र अन्तर्राष्ट्रिय स्तरमा गर्विलो, दिगो र विश्वासिलो औषधि तथा पोषण कम्पनी बनाउने दिशामा निरन्तर काम गर्दै जानेछौं ।

धन्यवाद।

कम्पनिको उत्पादन तथा बजार क्षेत्र

सङ्गठित संस्थाले उत्पादित वस्तु बिक्री वितरणका लागि उपयुक्त वितरण प्रणाली अपनाएको छ । यसका लागि देशैभिर वितरक चयन गरी सबिधत वितरकसँग संस्थाको सम्झौता भइसकेको छ । क पनीले हालसम्म, विर्तामोड विराटनगर, लाहान, जनकपुर, विरगंन्ज, नारायणघाट, बुटवल, दाङ, नेपालगंज, धनगढी, पोखरा, काठमाडौं जस्ता सहरहरुमा आफ्नो हेडक्वाटर स्थापना गरिसकेको छ भने आवस्यकनाअनुसार यसलाई थप्दै लैजाने योजनासमेत तय गरेको छ । तिनै वितरकका माध्यमबाट हाम्रा वुस्तुहरु सातै प्रदेशका सतहत्तरै जिल्लामा आफ्नो कारोबार संचालन गरिरहेका छौं । साथै WHOM GMP प्राप्त भएसँगै नेपाल सरकारका पशु सेवा कार्यालय तथा स्थानिय निकायमा पनि यहाँको आवास्यकताअनुसार टेन्डरमाफर्त वितरण गर्ने छौं ।

बजार स्थिति तथा उत्पादन गतिविधिहरु

कम्पनीले बजारको माग र प्रवृत्तिलाई ध्यानमा राख्दै उत्पादन गतिविधि सञ्चालन गर्दै आएको छ। उत्पादन तालिका वार्षिक तथा मासिक रूपमा मागअनुसार पूर्वनिर्धारित गरी तयार गरिन्छ र त्यसअनुसार विभिन्न औषधिहरूको उत्पादन नियमित रूपमा सञ्चालन हुन्छ। यसरी योजना-अनुसार उत्पादन गर्दा बजार आपूर्ति निरन्तर र समयमै सुनिश्चित गर्न सहयोग पुगेको छ।
विशेषगरी फिड सप्लिमेन्ट्स तर्फको बजार माग यस अवधिमा अपेक्षाकृत सकारात्मक रहेको छ। पशुपालन क्षेत्रमा वृद्धि, कृषि विकास र पशु स्वास्थ्यप्रतिको सचेतनाको वृद्धिसँगै फिड सप्लिमेन्ट्सको माग निरन्तर बढ्दै गएको छ। कम्पनीले यो मागलाई ध्यानमा राखेर उत्पादन क्षमता र वितरण सञ्जाललाई थप सुदृढ बनाउँदै उत्पादन र आपूर्तिमा निरन्तरता कायम गरेको छ। यसले कम्पनीको बिक्री र बजार उपस्थितिलाई थप मजबुत बनाएको छ ।
कम्पनीको बजार प्रतिनिधिहरूको संख्या हाल २८ जना रहेको छ जसले देशव्यापी स्तरमा उत्पादनको प्रचार-प्रसार, ग्राहक सेवा तथा बजार प्रतिक्रिया संकलन गर्दै बिक्री सञ्जाललाई सुदृढ बनाइरहेका छन् । उत्पादन विभागमा विज्ञ र प्राविधिक, अप्राविधिक तथा सहायक गरी कुल ७८ जना कर्मचारी कार्यरत छन्, जसले उत्पादन प्रक्रिया, गुणस्तर नियन्त्रण र उत्पादन निरन्तरतामा महत्वपूर्ण भूमिका खेलेका छन् ।

कम्पनीसँग हाल फिड सप्लिमेन्ट तर्फ १३५ वटा उत्पादन हरु बजारमा बिक्रि वितरण भइ रहेको छन् भने एलोपेथि तर्फ संचालन भएको प्रथम वर्ष मा नै ५९ वटा उत्पादनहरू बजारमा बिक्री (Marketing) को लागि अनुमति प्राप्त छन् भने १०७ वटा उत्पादनहरू उत्पादन (production) को लागि अनुमति प्राप्त छन् । साथै ५० वटा उत्पादनहरू (R&D) चरणमा रहेका छन् र आवश्यक दर्ता तथा अनुमति प्रक्रियामा अगाडि बढाईदैछ ।

एलोपेथिक औषधिहरू बजारमा उल्लेखनीय उपस्थिति कायम गरेका छन् र पशुचिकित्सक र प्राक्टिसनर हरूले हाम्रो उत्पादनलाई प्राथमिकता दिएका छन् । कम्पनीले गुणस्तरीय उत्पादन, नियामक अनुपालन र बजार सञ्जाल विस्तारमार्फत आगामी दिनहरूमा पनि बजार हिस्सेदारी थप वृद्धि गर्ने लक्ष्य राखेको छ ।

संस्थागत सुशासन

ले कम्पनी ऐन, २०६३, प्रचलित नियमावली तथा सार्वजनिक लिमिटेड कम्पनीका सुशासन मार्गदर्शनहरूको पूर्ण पालना गर्दै पारदर्शिता, उत्तरदायित्व, जवाफदेहिता र नैतिक व्यवसायिक अभ्यासलाई संस्थागत गरेको छ। कम्पनीमा संचालक समिति तथा व्यवस्थापनबीच स्पष्ट भूमिका र अधिकार विभाजन गरिएको छ र प्रमुख नीतिगत निर्णयहरू संचालक समितिको निर्देशनमा कार्यान्वयन गरिन्छ। प्रभावकारी आन्तरिक नियन्त्रण प्रणाली, जोखिम व्यवस्थापन, समयमै वित्तीय प्रतिवेदन, स्वतन्त्र बाह्य अडिट तथा सरोकारवालासँगको नियमित जानकारी आदान-प्रदानमार्फत कम्पनीले दीगो र जिम्मेवार सुशासन कायम गर्दै आएको छ।

संस्थागत सामाजिक उत्तरदाइत्व (Corporate Social Responsibility)

कान्तिपुर फर्मास्युटिकल्स ल्याव लि ले संस्थागत सामाजिक उत्तरदायित्वलाई आफ्नो दीर्घकालीन दिगोपन र सुशासनको महत्वपूर्ण अङ्गका रूपमा लिएको छ । कम्पनीले व्यवसायिक गतिविधि सञ्चालन गर्दा सामाजिक, आर्थिक तथा वातावरणीय पक्षहरूलाई सन्तुलित रूपमा सम्बोधन गर्दै समुदायप्रति उत्तरदायी रहने नीति अवलम्बन गरेको छ ।
कम्पनीले पशु स्वास्थ्य तथा कृषि क्षेत्रको विकासमा योगदान पुऱ्याउने उद्देश्यले गुणस्तरीय पशु औषधि तथा फिड सप्लिमेन्टहरू उत्पादन तथा आपूर्ति गर्दै आएको छ । यसका साथै, पशुपालक किसानहरूलाई सचेतना, प्राविधिक जानकारी तथा उत्तरदायी औषधि प्रयोगसम्बन्धी मार्गदर्शन प्रदान गर्दै आएको छ।
कान्तिपुर फर्मास्युटिकल्स ल्याव लि ले सुरक्षित कार्य वातावरण (Safe Working Environment) , श्रमिक कल्याण, सामाजिक सुरक्षा (SSF) तथा लागू श्रम ऐनको पालना गर्दै मानव संसाधन विकासमा जोड दिएको छ। वातावरणीय दायित्वअन्तर्गत उत्पादन प्रक्रियामा स्वच्छता, फोहोर व्यवस्थापन, GMP मापदण्डको पालना तथा वातावरणमैत्री अभ्यासलाई प्राथमिकता दिइएको छ ।
कम्पनीले समय-समयमा शिक्षा, स्वास्थ्य, सामाजिक सहयोग तथा आपत्कालीन अवस्थामा समुदायलाई सहयोग गर्दै सामाजिक उत्तरदायित्व निर्वाह गर्दै आएको छ। यसरी, कम्पनीले नाफामुखी उद्देश्यसँगै समाज र राष्ट्रप्रति जिम्मेवार व्यवसायिक अभ्यासलाई निरन्तर अघि बढाइरहेको छ ।

आन्तरिक नियन्त्रण प्रणाली

कान्तिपुर फर्मास्युटिकल्स ल्याव लि ले संस्थाको सम्पत्ति संरक्षण, वित्तीय विवरणको विश्वसनीयता, सञ्चालनको प्रभावकारिता तथा लागू कानुन, नियम र नियामक निकाय DDA GMP आदि. का प्रावधानहरूको पालना सुनिश्चित गर्न प्रभावकारी आन्तरिक नियन्त्रण प्रणाली अवलम्बन गरेको छ।

संस्थामा अधिकार तथा जिम्मेवारीको स्पष्ट विभाजन गरिएको छ र स्वीकृति, प्रमाणीकरण तथा अभिलेख राख्ने प्रक्रिया व्यवस्थापनको निर्देशनअनुसार सञ्चालन गरिएको छ। कच्चा पदार्थ, उत्पादन, स्टोर तथा बिक्रीसँग सम्बन्धित स्टकको नियमित अनुगमन, भौतिक गणना तथा लेखा मिलान Reconcillation गरिन्छ।

वित्तीय कारोबारहरू प्रचलित लेखा मापदण्डअनुसार अभिलेख गरिन्छ र बैंक मिलान नियमित रूपमा गरिन्छ। खर्च, खरिद, भुक्तानी तथा राजस्वसँग सम्बन्धित कार्यमा बहु-स्तरीय स्वीकृति प्रणाली लागू गरिएको छ ।

सूचना तथा प्रतिवेदन प्रणालीमार्फत व्यवस्थापनलाई समयमै आवश्यक वित्तीय तथा व्यवस्थापकीय जानकारी उपलब्ध गराइन्छ । आन्तरिक नियन्त्रण प्रणालीको प्रभावकारिता सुनिश्चित गर्न व्यवस्थापनद्वारा निरन्तर अनुगमन गरिन्छ र बाह्य अडिटका सिफारिसहरूलाई सुधारात्मक रूपमा कार्यान्वयन गरिन्छ ।

यसरी, कम्पनीको आन्तरिक नियन्त्रण प्रणाली समग्र रूपमा उपयुक्त र प्रभावकारी रहेको व्यवस्थापनको ठहर छ ।

राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोबारमा पर्न सक्ने सम्भावित असर तथा न्युनिकरणका लागि अपनाएका कदमहरु ।

कम्पनीको उद्योग सञ्चालनमा रहेको, शेयरधनीबाट कबुल रकम पूर्ण रूपमा प्राप्त भइसकेको तथा बैंकबाट ऋण सुविधा उपलब्ध भएकाले वित्तीय साधनको अभावबाट हुने जोखिम न्यून रहेको छ। औषधि उत्पादनका लागि आवश्यक कच्चा पदार्थ तथा अन्य सहायक सामग्रीहरू पर्याप्त मौज्दातमा रहेको र भविष्यको आवश्यकता अनुसार भण्डारण व्यवस्था मिलाइएको छ।

कम्पनीका उत्पादनहरू हाल मजबुत बिक्री सञ्जालमार्फत बजारसम्म महज रूपमा पुऱ्याइँदै आएको छ। यद्यपि, बजारको मागमा परिवर्तन, नयाँ प्रतिस्पर्धीको प्रवेश, विश्वव्यापी महामारी, आर्थिक मन्दी तथा देशको आर्थिक उतार-चढावबाट जोखिम उत्पन्न हुन सक्ने भएकाले बिक्री सञ्जाल विस्तार तथा बजार विविधीकरणको रणनीति अवलम्बन गरिएको छ।

उद्योग सञ्चालनमा आइसकेको हुनाले आयोजना सम्पन्नमा ढिलाइ तथा लागत अभिवृद्धिको जोखिम नरहेको छ। विदेशी विनिमय दरमा हुने उतार-चढाव तथा वैदेशिक व्यापार नीतिमा परिवर्तनबाट कच्चा पदार्थ आयातमा असर पर्न सक्ने भएकाले बैंकिङ साधन (Forward Contract) प्रयोग गर्ने नीति अपनाइएको छ।

कानुनी तथा नियामक प्रक्रियाका सन्दर्भमा कम्पनीले आवश्यक पूर्वाधार, DDA; स्वीकृति तथा इजाजत प्राप्त गरी उत्पादन तथा बजारीकरण गरिरहेको छ र नयाँ उत्पादन दर्ता तथा स्वीकृतिका प्रक्रिया निरन्तर अगाडि बढाइरहेको छ। अनुभवी सञ्चालक तथा व्यवस्थापन टोली भएकाले सञ्चालन इतिहाससम्बन्धी जोखिम न्यून रहेको छ।

प्रविधिमा हुने परिवर्तन, प्राकृतिक प्रकोप, राजनीतिक अस्थिरता तथा अन्य अप्रत्याशित परिस्थितिबाट जोखिम उत्पन्न हुन सक्ने भए पनि आवश्यक तालिम, प्रविधि आधुनिकीकरण, बीमा व्यवस्था तथा जोखिम व्यवस्थापन नीतिमार्फत ती जोखिमहरू न्यूनीकरण गर्ने व्यवस्था गरिएको छ।

समग्रमा, व्यवस्थापनले जोखिम र प्रतिफलबीच सन्तुलन, अनुशासित जोखिम वहन, प्रविधि सुधार, दक्ष जनशक्ति विकास, नियामक निकायका निर्देशनको पालना तथा सम्पत्ति र कर्मचारी बीमाजस्ता उपायहरू अवलम्बन गर्दै सम्भावित जोखिमहरूलाई प्रभावकारी रूपमा व्यवस्थापन गर्ने नीति लिएको छ।

लेखा परिक्षण वासलात र अन्य विवरण

कम्पनीको वित्तीय विवरणहरूको लेखा परिक्षण (Audit) बाह्य लेखा परिक्षकद्वारा गरि रिपोर्ट प्रस्तुत गरिएको छ। लेखा परिक्षणको क्रममा कम्पनीका वित्तीय अभिलेख, लेनदेन, भौतिक सम्पत्ति, बैंक मिलान, तथा आन्तरिक नियन्त्रण प्रणालीको समीक्षा गरिएको छ। लेखा परिक्षकले प्राप्त प्रमाणहरू र प्रासंगिक जानकारीको आधारमा वित्तीय विवरणहरू सामान्यतया स्वीकार्य लेखा मापदण्ड (NFRS) अनुसार तयार गरिएको भनी आफ्नो निष्कर्ष प्रदान गरेका छन् ।

२०८२ साल असार मसान्तसम्मको वासलात, २०८१।०८२ को नाफा र नोक्सान हिसाब, नगद प्रवाह विवरण, सम्बन्धित अनुसूचीहरु लेखापरीक्षकको प्रतिवेदन यसै प्रतिवेदनको अङ्गका रुपमा समावेश गिरएको छ । साथै कम्पनी ऐन, २०६३ को दफा १०९ (४) बमोजिमका विवरण हरुलाई अतिरिक्त विवरणका रुपमा समेत प्रस्तुत गिरएको हुँदा यहाँ सोको पुनरावृत्ति गिरएको छैन । साथै कम्पनीको उत्पादन लागत, बिक्री वितरण खर्च व्यवस्थापन खर्च प्रशासिनक खर्च हरुको विवरणलगायतका विषयहरु पनि यसै संचालक समितिको प्रतिवेदनका साथ संलग्न लेखापरीक्षकको प्रतिवेदन, वासलात, नाफा नोक्सान हिसाबिकताब लगायतका संलग्न विवरणहरु बाट प्रस्ट हुने छ भन्ने विस्वास लिएका छौं ।

१ कम्पनिको पृष्ठभूमि

(अ) संस्थाको नामः कान्तिपुर फर्मास्यूटिकल्स ल्याब लिमिटेड (Kantipur Pharmaceutical Lab Limited) .

(आ) कुन ऐन अन्तर्गत स्थापित भएको सो कुरा : कम्पनी ऐन, २०६३ अन्तर्गत स्थापित ।

(इ) संस्थाको रजिष्टर्ड ठेगाना : यस संस्थाको रजिष्टर्ड कार्यालय ललितपुर महानगरपालिका वडा नं. ८, बालकुमारी, ललितपुर जिल्ला, नेपाल रहेको छ । सम्बन्धित निकायको स्वीकृति लिई अन्य स्थानमा पनि शाखा तथा सम्पर्क कार्यालय खोल्न वा रजिष्टर्ड कार्यालय सार्न सकिनेछ ।

(ई) कारोबार गर्ने मुख्य स्थान : यस संस्थाको कारोबार गर्ने स्थान मुख्य कम्पनीको कर्पोरेट कार्यालय ललितपुर महानगरपालिका वडा नं. ८, बालकुमारी, ललितपुरमा रहेको छ । यस कम्पनीको उद्योग पाँचखाल नगरपालिका, होक्से-७, काभ्रेपलाञ्चोक जिल्लामा रहेको छ ।

(उ) संगठित संस्थाको स्थापना कालदेखि हालसम्मको संक्षिप्त इतिहास र संगठित संस्थाको मुख्य उद्देश्यहरुः

यस कम्पनीको स्थापनाकाल देखि हालसम्मको संक्षिप्त इतिहास देहाय बमोजिम रहेको छः

कान्तिपुर फर्मास्युटिकल्स ल्याब लिको आधिकारिक रूपमा मिति २०७३/११/०५ मा कम्पनी रजिष्ट्रार को कार्यालय त्रिपुरेश्वर मा दर्ता नम्बर १६३९३१/०७३/०७४ मा दर्ता भएको थियो । यस कम्पनिको स्थापना स्वास्थ्य सेवा र पशु पोषण क्षेत्रमा योगदान गर्ने उद्देश्य भएकोले औद्योगिक उत्पादनमा प्रवेश गर्ने महत्वाकांक्षाका साथ, यस कम्पनीले मिति २०७५/०१/१० मा औषधि व्यवस्था विभाग (डीडीए) बाट उद्योग स्थापनाको लागि सिफारिस प्राप्त गर्नका लागि आवेदन दिई मिति २०७५/०२/०१ मा सिफारिस प्राप्त गर्‍यो ।

कम्पनीको रणनीतिक विस्तारको रूपमा, यस कम्पनीले सोही दर्ता नम्बर अन्तर्गत मिति २०७५/०५/१२ मा उद्योग विभाग, त्रिपुरेश्वरबाट उद्योग दर्ता प्रमाण पत्र गरी। समानान्तर रूपमा, कम्पनीले मिति २०७४/०९/२२ मा आन्तरिक राजश्व कार्यलयबाट स्थायी लेखा नम्बर ६०५९९६१५३ दर्ता भई मिति २०७५/०९/०९ मा होक्से बजार-७, पाँचखाल, काभ्रेमा उद्योग स्थापनाको लागि उद्योग विभागबाट प्रारम्भिक वातावरणीय मूल्यकंन (आई.ई.ई) स्वीकृति प्राप्त गरी उद्योग स्थापनाको लागी पूर्वाधार निर्माण तर्फका कार्यहरु सुरु भयो। यस कम्पनिले मिति २०७८/०८/२३ मा उद्योग विभागबाट पशु आहार पूरक उत्पादनको लागि इकाई उद्योग स्थापनाको लागि स्वीकृति प्राप्त गऱ्यो साथै कम्पनीले आर्थिक वर्ष २०७७/७८ मा आंशिक रूपमा व्यावसायिक उत्पादन सुरु गऱ्यो। आफ्नो लगानी क्षितिजलाई विस्तार गर्दै, कम्पनीले आर्थिक वर्ष २०७७/७८ मा एलोप्याथिक इकाईमा लगानी गरेसँगै आर्थिक वर्ष २०८१/८२ को श्रावण २३ गते औषधि व्यबस्था विभाग (DDA) बाट पहिलो एलोप्याथिक औषधिको बजारिकरणको लागि आवश्यक ईजाजत पत्र प्राप्त गऱ्यो।

वृद्धि र विविधीकरणको सम्भावनालाई पहिचान गर्दै, मिति २०८१/०३/२४ को विशेष साधारण सभाको विशेष प्रस्तावको निर्णयले कम्पनी रजिस्ट्रार कार्यालयबाट मिति २०८१/०३/२५ मा प्राइभेट लिमिटेडबाट पब्लिक लिमिटेडमा परिणत गरियो। मिति २०८१/९/१ गतेको बार्षिक साधारण सभाको विशेष प्रस्तावले प्रारम्भिक सार्वजनिक निष्कासन (आईपीओ) को लागि निर्णय गऱ्यो र सार्वजनिक लगानी कर्ताहरु प्रतिको प्रतिबद्धतालाई प्रदर्शन गर्दछ।

यस कम्पनीको प्रबन्धपत्रको दफा ४ अनुसार कम्पनीको मुख्य उद्देश्यहरु देहाय बमोजिम रहेका छन्:

(क) पशुपक्षी तथा माछाको आहारा (Animal and Aqua feed) पशुपंक्षी तथा माछाको पोषक आहारा (Animal feed supplements) उत्पादन तथा विक्री बितरण गर्ने र सो को उत्पादनको लागि आवश्यक कच्चा पदार्थको उत्पादन तथा आयात समेत गर्ने।

(ख) फिडप्रिमिक्स तथा फिडसप्लिमेन्ट उत्पादन गरी विक्री वितरण गर्ने।

(ग) मानव तथा पशुपंक्षीको लागि आवश्यक पर्ने आयुर्वेदिक औषधीहरुको उत्पादन तथा विक्री वितरण गर्ने।

(घ) मानव तथा पशुपंक्षीको लागि आवश्यक पर्ने एलोपेथिक औषधी (Allopathic Medicine) उत्पादन तथा विक्री वितरण गर्ने।

(ङ) जडिबुटी खेती गर्नुका साथै जडिबुटीको सार (Herbal Extract) को उत्पादन गर्ने तथा विक्री वितरण गर्ने।

(च) जडिबुटीको सार (Herbal Extract) बाट फाइटो (Phyto) किटनाशक तथा जैविक मलको उत्पादन गर्ने तथा सो को विक्री वितरण गर्ने।

(छ) जडिबुटीको सार (Herbal Extract) बाट फाइटो (Phyto) पशुपंक्षीको आहारा तथा एनिमल फिड सप्लिमेण्ट्स उत्पादन गर्ने तथा विक्री वितरण गर्ने।

(ज) जडिबुटीको सार (Herbal Extract) बाट फाइटो किटनाशक तथा जैविक मसकी उत्पादन गर्ने तथा सो को विक्रि वितरण गर्ने।

(झ) खाद्य, रसायन, जडिबुटी, भिटामिन, खनिज, पशु आहार, पशु पोषक आहार (Animal feed suppliments), मानव तथा पशुपंक्षीको लागि आवश्यक पर्ने एलोपेथिक औषधी मानव तथा पशुपंक्षीको लागि आवश्यक पर्ने आयुर्वेदिक औषधीको लागिअनुसन्धानमुलक प्रयोगशालाको स्थापना गरी सो को सञ्चालन गर्ने सेवा प्रदान गर्ने।

(ञ) राष्ट्रिय तथा अन्तर्राष्ट्रिय बजारमा आवश्यक पर्ने गुणस्तरीय भेटनरी औषधी भ्याक्सिन फिडसप्लिमेन्ट, एमिनोएसिड तथा ती संग सम्बन्धित अन्य आवश्यक वस्तुहरु उत्पादन गरी विक्री वितरण गर्ने।

(ट) औषधी विज्ञानको दक्ष प्राविधिकहरुको साहयोग सल्लाह लिई औषधीको राष्ट्रिय आवश्यकता परिपूर्ति गर्न, औषधीको कच्चा पदार्थ उत्पादन गर्न, औषधी र दाना परिपूर्ति गर्न र राष्ट्रलाई औषधीमा आत्मनिर्भर बनाउन प्रयत्नशील रहने।

(ठ) ट्याबलेट, बोलस, पाउडर, इन्जेक्सन (पाउडर, भ्फोल) स्लाइनका साथै आवश्यकता अनुसार मानव तथा पशुपंक्षीलाई आवश्यक पर्ने सबै प्रकारका औषधीहरु उत्पादन गरी विक्री वितरण गर्ने।

(ड) फिडसप्लिमेण्ट, फिडएडिटिभ, मिनरल, भिटामिन जस्ता अत्यन्त संवेदनशील पर्दाथहरूको गुणस्तरयुक्त प्रमाणिकताका साथ किसानहरु माफ लान विभिन्न राष्ट्रिय तथा अन्तर्राष्ट्रिय उद्योगसंग समन्वय गरी उत्पादन गरी बिक्री वितरण गर्नुका साथै कम्पनीबाट उत्पादित बस्तुहरु निर्यात समेत गर्ने ।

(ढ) भेटनरी तथा मानवजन्य औषधी उत्पादन गर्न आवश्यक पर्ने सबै प्रकारका कच्चा पदार्थहरु भारत लगायत अन्य मुलुकबाट आयात समेत गर्ने ।

(ण) उल्लेखित उद्देश्यहरुसंग सम्बन्धित औषधी आपूर्ती सम्बन्धी बोलपत्रमा सहभागी भई बोलकबोल स्वीकार गरी सो बमोजिम औषधीहरु सप्लाई गर्ने गराउने ।

(त) औषधी विज्ञानसंग सम्वन्धित विषयमा दक्ष प्राविधिक मार्फत ट्रेनिङ्ग उपलब्ध गर्ने गराउने र सो सम्बन्धमा खोजमुलक अध्ययन अनुसन्धान समेत गर्ने ।

२. उच्च गुणस्तर कायम राख्न प्रयोग भएको वा गरिने प्रबिधिहरुः

नेपालको औषधि उद्योग बिस्तारै आधुनिकीकरण हुँदै गइरहेको छ, जसमा कान्तिपुर फार्मास्युटिकल ल्याब कम्पनीले औषधिको गुणस्तर, उत्पादन दक्षता र अन्तर्राष्ट्रिय मापदण्डहरूको अनुपालनलाई बढाउन उन्नत प्रविधिहरूलाई एकीकृत गरिरहेको छ। हाल प्रयोगमा रहेका मुख्य प्रविधिहरू तल दिइएका छन् ।

२.१ स्वच्छ कक्ष प्रविधि (Clean Room Technology)

स्वच्छ कक्षले धुलो, सूक्ष्मजीवहरू र अन्य प्रदूषकहरूलाई नियन्त्रण गरेर प्रदूषणमुक्त वातावरण सुनिश्चित गर्दछ। यो उच्च क्षमता (High-Efficiency Particulate Air (HEPA) filters, Laminar Air Flow Systems लामिनार एयर फ्लो प्रणालीहरू, र नियन्त्रित वायु दावाव प्रणालीहरूको प्रयोगले सुसज्जित छ जसले औषधी निर्माणको लागि आवश्यक स्वच्छ वातावरण (Sterile environment) कायम राख्छ।

२.२ उच्च क्षमता तरल क्रोमेटोग्राफी High-Performance Liquid Chromatography (HPLC)

औषधीय यौगिकहरूको पहिचान, परिमाण निर्धारण र शुद्धता प्रमाणीकरणको लागि प्रयोग गरिन्छ।
यसले अशुद्धता पत्ता लगाएर र औषधीको स्थिरता कायम गरेर कच्चा पदार्थ र तयार उत्पादनहरूको गुणस्तर सुनिश्चित गरिन्छ।

२.३ पास बक्स (Pass Box) Technology

स्वच्छ र गैर-स्वच्छ क्षेत्रहरू बीचको नियन्त्रित स्थानान्तरण कक्ष, जसले क्रस-कन्ट्यामिनेशन (Cross Contamination) लाई रोक्दछ। यसबाट कच्चा सामग्रीहरू महत्वपूर्ण वातावरणमा मानवीय हस्तक्षेप बिना सुरक्षित रूपमा पास हुन्छन् ।

२.४ पानी प्रशोधन प्रणालीहरू

औषधि उत्पादनको लागि शुद्ध पानीको उपलब्धता सुनिश्चित गर्दछ। यसमा राम्रो निर्माण अभ्यास (GMP) मापदण्डहरू पूरा गर्न आवश्यक प्रणाली रिभर्स ओस्मोसिस (RO), पराबैंगनी (UV) sterilization, र Electronic Deionization समावेश छ।

२.५ सुसज्जित गुणस्तर नियन्त्रण (QC) प्रयोगशाला

औषधीहरूको रासायनिक र सूक्ष्मजैविक गुणहरू परीक्षण गर्न ग्यास क्रोमेटोग्राफी (GC), फोरियर ट्रान्सफर्म इन्फ्रारेड स्पेक्ट्रोस्कोपी (FTIR), र यूभी-भिजुअल स्पेक्ट्रोस्कोपी जस्ता उन्नत उपकरणहरू राखिएको छ।

२.६ प्याकेजिङमा स्वचालन प्रविधि

स्वचालित प्याकेजिङ प्रणालीहरूले दक्षता, परिशुद्धता र नियामक मापदण्डहरूको अनुपालनलाई बढाउँछन्।
उत्पाद सुरक्षा र traceability सुनिश्चित गर्न ब्लिस्टर प्याकेजिङ, स्ट्रिप प्याकेजिङ, र स्वचालित लेबलिंग मेसिनहरू समावेश गरेको छ।

२.७ HVAC (Heating, Ventilation, and Air Conditioning) Systems Technology

स्थिर उत्पादन वातावरण सुनिश्चित गर्न तापमान, आर्द्रता र वायुप्रवाह नियन्त्रण कायम गर्दछ।
प्रदूषणलाई रोक्छ, औषधीको प्रभावकारिता सुनिश्चित गर्दछ।

२.८ तापक्रम तथा आर्द्रता कक्ष

विभिन्न तापक्रम र आर्द्रता परिस्थितिहरूमा औषधीको स्थिरता परीक्षण गर्नको लागि नियन्त्रित वातावरण कक्ष प्रविधि को प्रयोगले औषधीहरूको शेल्फ लाइफ र प्रभावकारिता सुनिश्चित गर्न सहयोग गर्दछ।

२.९ Spectra lab Microcontroller-Based Conductivity Meter

यो प्रविधीले औषधि निर्माणमा प्रयोग हुने पानीको (Conductivity) चालकता र शुद्धता मापन गर्दछ। साथै फार्माकोपिया लगायतका मापदण्डहरूको अनुपालन सुनिश्चित गर्दछ।

समयअनुसार आधुनिकीकरण गर्ने क्रममा कान्तिपुर फर्मास्यूटिकल्स ल्यावले नेपालको औषधि क्षेत्रको विकाससँगै, उत्पादकत्व, अनुपालन र विश्वव्यापी प्रतिस्पर्धात्मकता बढाउन धेरै उन्नत प्रविधिहरू अपनाउने लक्ष लियको छ।

२.१० औषधि विकासमा आर्टिफिसियल इन्टेलिजेन्स (AI) र मेसिन लर्निङ (ML) प्रविधिको प्रयोग।

औषधि निर्माण र गुणस्तर आश्वासनको लागि AI संचालित भविष्यवाणी गर्ने मोडेलहरू।औषधि संरचनामा विसंगतिहरू पत्ता लगाउन र उत्पादन प्रक्रियाहरूलाई अनुकूलन गर्न ML एल्गोरिदमहरू। प्रयोग गरी आधुनिकिकरण गर्दै लाने योजना रहेको छ।

२.१० Robotic Process Automation (RPA) in Manufacturing and QC

यो प्रबिधिको प्रयोगले तौल, मिश्रण, र प्याकेजिङ्गलाई स्वचालित गरेर मानवीय त्रुटिहरू कम गर्दछ ।औषधि परीक्षण र प्रमाणीकरणमा शुद्धता बढाउँछ ।

Oil Free Compressed Air System

२.११ Continuous Manufacturing (CM): निरन्तर निर्माण

Continuous Manufacturing (CM) औषधि उत्पादनमा एक परिवर्तनशील दृष्टिकोण हो, जसले परम्परागत ब्याच प्रक्रिया (Batch Processing) बाट एउटा निरन्तर र बिना अवरोध प्रक्रिया तर्फको परिवर्तनलाई प्रतिनिधित्व गर्छ । ब्याच निर्माणमा उत्पादन पूर्वनिर्धारित चरणहरूमा सम्पन्न हुन्छ, जबकि CM मा कच्चा पदार्थहरू निरन्तर प्रवाहमा परस्पर जडित प्रक्रियाहरू मार्फत अन्तिम उत्पादनमा रूपान्तरण हुन्छ । जसको प्रयोगले,उत्पादन समय र लागत घटाउँछ, गुणस्तर सुनिश्चित गर्दछ र स्केलेबिलिटी बढाउँछ ।

Granulation Room

उद्योगले हाल प्रयोग गरेका मापदण्डहरू
Current Standards and Practices

GMP Guidelines from the Department of Drug Administration (DDA), Nepal: प्रमाणपत्र, नेपालका औषधि उत्पादन कम्पनीहरूका लागि नेपाल सरकारको औषधि प्रशासन विभाग (DDA) द्वारा जारी गरिन्छ । यसले औषधि उत्पादन प्रक्रियामा उच्च गुणस्तर, सुरक्षा, र प्रभावकारिता सुनिश्चित गर्दछ । GMP प्रमाणपत्रले नेपालको औषधि उद्योगलाई WHO-GMP जस्ता अन्तर्राष्ट्रिय मापदण्डहरूको स्तरमा पुऱ्याउन मद्दत गर्दछ ।

एलोपेथिक औषधि तर्फ

WHO-GMP: WHO-GMP औषधि उत्पादन, भण्डारण, र वितरणका लागि विश्वव्यापी मापदण्ड हो, जसले गुणस्तर, सुरक्षा, र प्रभावकारिता सुनिश्चित गर्दछ । यसले अन्तर्राष्ट्रिय अभ्यासमा सामन्जस्यता ल्याउँदै औषधि निर्यातलाई सहज बनाउँछ ।

आहार पुरक (Feed Supplements) इकाइ तर्फ

FAMIQs फिड र औषधि उद्योगको लागि विशेष रूपमा डिजाइन गरिएको गुणस्तर र सुरक्षा (HACCP) व्यवस्थापन प्रणाली हो । यसले कम्पनीहरूले फिड एडिटिभ, प्रि-मिक्स, र औषधि सामग्रीहरूको उत्पादनमा राम्रो निर्माण अभ्यासहरू (GMP), खतरा विश्लेषण र महत्वपूर्ण नियन्त्रण बिन्दुहरू (HACCP), र जोखिम व्यवस्थापन प्रोटोकलहरू पालना गरेको सुनिश्चित गर्दछ । यो अन्तराष्ट्रिय रूपमा मान्यता प्राप्त प्रमाणीकरण हो जसले फिड र कच्चा पदार्थहरूको सुरक्षित, कानूनी र उच्च-गुणस्तरको उत्पादनको ग्यारेन्टी दिन्छ ।

FamiQS का उपयोगहरू:

FamiQS पशु फिडमा प्रयोग हुने कच्चा पदार्थ र सामग्रीहरू सुरक्षित, दूषित-मुक्त छन् र गुणस्तर मापदण्डहरू पूरा गरेको सुनिश्चित गर्दछ। अन्तर्राष्ट्रिय नियमहरूको अनुपालनः यसले कम्पनीहरूलाई युरोपेली संघ (EU) नियमहरू, विश्व स्वास्थ्य संगठन (WHO) दिशानिर्देशहरू, र अन्य विश्वव्यापी सुरक्षा मापदण्डहरूको अनुपालन गर्न मद्दत गर्दछ। संयुक्त राज्य अमेरिका, युरोप र जापान जस्ता विनियमित बजारहरूमा उत्पादनहरू निर्यात गर्नको लागि आवश्यक छ। कच्चा पदार्थ सोर्सिङमा जोखिम व्यवस्थापनः आपूर्ति श्रृंखलामा प्रदूषण रोक्नको लागि खतराहरू र महत्वपूर्ण नियन्त्रण बिन्दुहरू Hazard Analysis and Critical Control Point (HACCP) पहिचान गर्दछ। माइक्रोबियल प्रदूषण, भारी धातुहरू, विषाक्त पदार्थहरू, र रासायनिक अशुद्धताहरू सम्बन्धित जोखिमहरू कम गर्दछ।

Traceability र पारदर्शितामा सुधारः प्रत्येक सामग्री र प्रक्रिया रेकर्ड गरिएको सुनिश्चित गर्दछ, उत्पादनदेखि वितरणसम्म उत्पादनहरू ट्र्याक गर्न सजिलो बनाउँछ। रिकल, लेखा परीक्षण, र गुणस्तर निरीक्षणहरूमा उपयोगी छ।

उत्पादन दक्षता बढाउनेः मानकीकृत प्रक्रियाहरूले राम्रो गुणस्तर नियन्त्रण र कम फोहोरमा पुऱ्याउँछ। स्वचालन र प्रक्रिया नियन्त्रणले कम्पनीहरूलाई दक्षता सुधार गर्न र उत्पादन लागत घटाउन मद्दत गर्दछ।

उपभोक्ता र नियामकहरू बीच विश्वास निर्माणः **FamiQS** प्रमाणीकरणले ग्राहकहरू, सरोकारवालाहरू, र सरकारी एजेन्सीहरूलाई आश्वासन दिई उत्पादनहरूले उच्चतम सुरक्षा मापदण्डहरू पूरा गर्छन्। बजार प्रतिष्ठा र व्यवसाय विश्वसनीयता प्राप्त गर्न मद्दत गर्दछ।

FamiQS का फाइदाहरू:

उच्च बजार प्रतिस्पर्धात्मकताः FamiQS प्रमाणीकरण भएका फिड उत्पादकहरूले आफ्ना उत्पादनहरू विश्वव्यापी रूपमा निर्यात गर्न सक्छन्, जसले उच्च राजस्व र अन्तर्राष्ट्रिय साझेदारीको ढोका खोल्दछ।

प्रदूषण र रिकलको कम जोखिमः कडा गुणस्तर मापदण्डहरू कायम गरेर कम्पनीहरूलाई महँगो उत्पादन रिकल र कानूनी मुद्दाहरूबाट बच्न मद्दत गर्दछ।

उत्तम आपूर्तिकर्ता र ग्राहक सम्बन्धः FamiQS ले केवल उच्च-गुणस्तरको कच्चा पदार्थहरू प्रयोग गरेको सुनिश्चित गर्दछ, आपूर्तिकर्ताहरू, उत्पादकहरू र ग्राहकहरू बीचको सम्बन्ध सुधार गर्दछ।

स्थायित्व र वातावरणीय लाभहरूः वातावरण मैत्री उत्पादन अभ्यासहरूलाई प्रोत्साहन गर्दछ, फोहोर, प्रदूषण, र स्रोत खपत कम गर्दछ। नेपालको फिड उद्योगलाई फाइदा नेपाली पशु फिड कम्पनीहरूले आफ्नो विश्वव्यापी निर्यात क्षमता र नियामक अनुपालनमा सुधार गरेर **FamiQS** बाट लाभ उठाउन सकिन्छ।

अनुसुची

कान्तिपुर फर्मास्युटिकल्स ल्याब लि को कम्पनी ऐन, २०६३ को दफा १०९ (४) अनुसारको अतिरिक्त विवरण
आर्थिक वर्ष २०८१/०८२

(क) विगत वर्षको कारोबारको सिंहावलोकन,

विवरण	आ. ब. २०८०।८१	आ. ब. २०८१।८२
शेयर पुंजी	630,000,000.0	630,000,000.0
बाँटफाँट गर्न बाँकि रहेको शेयर पुंजी	०।	०।
संचित नाफा वा नोक्सान	119,917,770.1	144,51
जगेडा तथा कोषहरु	749,917,770.1	774,512,540.5
कुल नेटवर्थ	749,917,770.1	774,512,540.5
बिक्रि रकममा	226,527,619	408,760,640
खुद मुनाफा / (नोक्सान)	31,600,120.2	25,686,530.9
शेयर संख्या	6,300,000.0	6,300,000.0
प्रति शेयर नेटवर्थ (रु)	119.0	122.9
प्रति शेयर आम्दामी (रु)	5.0	4.1
प्रति शेयर चुक्ता रकम (रु)	100.0	100.0
नेटवर्थमा औसत प्रतिफल (प्रतिशतमा)	4.2%	3.3%
मौजात कारोवार अनुपात (Inventory Turnover Ratio)	1.76	1.58
आसामी कारेवार अनुपात (Debtor Turnovevr Ratio)	1.80	2.36
साहु कारोबार अनुपात (Creditor Turnover Ratio)	2.07	9.15
खुद सम्पत्तिमा मुनाफा अनुपात (Return On Net Assets)	5.7%	5.63%
ऋण पुँजि अनुपात (Debt Equity Ratio)	18.7%	20.44%
ऋण सम्पत्ति अनुपात (Debt Assets Ratio)	13.51%	13.29%

(ख) प्रतिवेदन तयार भएको मितिसम्म चालू वर्षको उपलब्धि तथा भविष्यमा गर्नुपर्ने कुराको सम्बन्धमा सञ्चालक समितिको धारणा,

प्रतिवेदन तयार भएको मितिसम्म कम्पनीले निर्धारित कार्ययोजनाअनुसार उत्पादन, गुणस्तर नियन्त्रण, बजार विस्तार तथा नियामक अनुपालनका क्षेत्रमा सन्तोषजनक प्रगति गरेको छ। कम्पनीले लागू कानुन, GMP मापदण्ड तथा औषधि व्यवस्था विभाग (DDA) का निर्देशनहरुको पालना गर्दै विभिन्न ५९ प्रकारका औषधिहरुको बजारीकरण अनुज्ञापत्रहरु तथा १०७ प्रकारका औषिधिहरुको उत्पादन अनुज्ञा पत्रहरु प्राप्त गर्न सफल भएको छ उत्पादन तथा बजारीकरणलाई निरन्तरता दिएको छ। वित्तीय अनुशासन कायम राख्दै आन्तरिक नियन्त्रण प्रणाली सुदृढ गरिएको छ र सञ्चालनलाई स्थायित्व प्रदान गरिएको छ।

आगामी दिनहरूमा कम्पनीले उत्पादन क्षमता अभिवृद्धि, नयाँ उत्पादनहरूको दर्ता तथा बजारीकरण, बिक्री सञ्जाल विस्तार, प्रविधि आधुनिकीकरण तथा मानव संसाधन विकासमा जोड दिने लक्ष्य लिएको छ। साथै, जोखिम व्यवस्थापन, लागत नियन्त्रण, सुशासन तथा संस्थागत सामाजिक उत्तरदायित्वलाई थप सुदृढ गर्दै दीगो र प्रतिस्पर्धी व्यवसायिक वृद्धि हासिल गर्ने दिशामा कम्पनी अग्रसर रहने सञ्चालक समितिको धारणा रहेको छ।

(ग) कम्पनीको औद्योगिक वा व्यावसायिक सम्वन्ध,

कम्पनीले उत्पादन, वितरण तथा बजार व्यवस्थापनका सबै चरणमा विभिन्न सरोकारवालासँग दीर्घकालीन र विश्वासपात्र सम्बन्ध कायम गर्दै आएको छ। औद्योगिक सम्बन्धमा, कच्चा पदार्थ तथा अन्य उत्पादन सामग्रीका आपूर्तिकर्ताहरूसँग समयमै आपूर्ति, गुणस्तर सुनिश्चितता तथा लागत नियन्त्रणका आधारमा स्थिर साझेदारी कायम गरिएको छ। यसले उत्पादन शृङ्खलालाई निरन्तरता र विश्वसनीयता प्रदान गरेको छ।

व्यावसायिक सम्बन्धमा, कम्पनीले वितरक, स्टकिस्ट, र व्यापारी साझेदारहरूसँग बलियो नेटवर्क निर्माण गरी बजार विस्तार, उत्पादनको पहुँच र ग्राहक सेवा सुदृढ गरेको छ। साझेदारहरूलाई समयमै उत्पादित वस्तु उपलब्ध गराउने, मूल्य तथा क्रेडिट नीति स्पष्ट राख्ने, तथा बिक्रीपछि सेवा र प्राविधिक सहयोग प्रदान गर्ने माध्यमबाट विश्वास कायम गरिएको छ। साथै, बजारको माग, प्रवृत्ति र ग्राहक प्रतिक्रिया सम्बन्धमा नियमित रूपमा जानकारी आदान-प्रदान गरी उत्पादन र वितरण रणनीतिमा सुधार गर्दै आएको छ। साथै तेस्रो पक्ष उत्पादन तथा वितरण लाइ समेत प्रथमिकता दिइएको छ।

कम्पनीले व्यावसायिक साझेदारहरूसँग सहकार्यमा मार्केटिङ, ब्राण्ड प्रमोशन, तथा ग्राहक शिक्षा कार्यक्रमहरू पनि सञ्चालन गर्दै बजारमा आफ्नो उपस्थितिलाई मजबुत बनाउँदै आएको छ। यी सम्बन्धहरूले कम्पनीलाई प्रतिस्पर्धात्मक लाभ, बिक्री वृद्धि र दीगो व्यापारिक विकासमा योगदान पुर्‍याएको छ।

(घ) सञ्चालक समितिमा भएको हेरफेर र सोको कारण,

मिति २०८१ साल पौष १ गते बसेको यस कम्पनिको बिषेश साधारण सभाले तपमिल बमोजिमका सदस्यहरुलाई कम्पनिको नियमावलीको परिच्छेद ४ दफा (२७) उपदफा (३) बमोजिम ४ बर्षका लागी नियुती गरेको छ ।

सि.नं	नाम, थर, ठेगाना	पद	शेयर संख्या	पिताको नाम
१.	हेमराज बडाल	अध्यक्ष	३,६२,००० थान	दिर्घ प्रसाद बडाल
२.	सुना सुबेदी	संचालक	२६,७४,००० थान	जगदिश चन्द्र सुबेदी
३.	अनिश बडाल	संचालक	११,००,००० थान	हेमराज बडाल
४.	नवराज पौड्याल	संचालक	१,११,००० थान	टंकनाथ पौडेल
५.	दिवेश थापा	संचालक	१,००,००० थान	दिल बहादुर थापा
६.	निरज कार्की	स्व. संचालक	०। - थान	पक्ष बहादुर कार्की
७.				

(ङ) लेखापरीक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर सञ्चालक समितिको प्रतिक्रिया ।
अन्य खुलासा गर्नुपर्ने विवरण

आर्थिक वर्ष २०८१/८२ को लेखापरीक्षण N.B.S.M. & Associates, Chartered Accountants बाट सम्पन्न गरिएको छ। लेखापरीक्षण प्रतिवेदनमा कुनै पनि Emphasis of Matter of Qualification उल्लेख गरिएको छैन ।

(च) लाभांश बाँडफाँड गर्न सिफारिस गरिएको रकम ।

आर्थिक वर्ष २०८१/८२ मा कम्पनीले रु. २.५६८ करोड खुद नाफा आर्जन गरे तापनि, भविष्यको विस्तार योजना, कार्यशील पूँजीको आवश्यकता तथा दीर्घकालीन वित्तीय स्थायित्वलाई मध्यनजर गर्दै सञ्चालक समितिले यस आर्थिक वर्षका लागि लाभांश वितरण नगर्ने निर्णय गरेको छ ।

(छ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अङ्कित मूल्य, जफत हुनुअघि सो बापत कम्पनीले प्राप्त गरेको जम्मा रकम, जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयर बापत रकम फिर्ता गरेको भए सोको विवरण नभएको ।

(ज) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति तथा सो आर्थिक वर्षको अन्त्यमा रहेको स्थितिको पुनरावलोकन,

(झ) कम्पनी तथा यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेका प्रमुख कारोबारहरू तथा सो अवधिमा कारोबारमा आएको कुनै महत्त्वपूर्ण परिवर्तन,

(ञ) विगत आर्थिक वर्षमा कम्पनीका आधारभूत शेयरधनीहरूले कम्पनीलाई उपलब्ध गराएको जानकारी,

(ट) विगत आर्थिक वर्षमा कम्पनीका सञ्चालक तथा पदाधिकारीहरूले लिएको शेयरको स्वामित्व विवरण तथा कम्पनीको शेयर कारोबारमा निजहरू संलग्न रहेको भए सो सम्बन्धमा प्राप्त जानकारी,

बिगत आर्थिक वर्षमा कम्पनीका सञ्चालक तथा पदाधिकारीहरूले कम्पनिको कुनै पनि शेयर स्वामित्व, शेयर कारोबारमा संलग्नता नभएको ।

(ठ) विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्झौताहरूमा कुनै सञ्चालक वा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थ रहेको भए सोको विवरण, नभएको ।

(ड) कम्पनीले आफ्नो शेयर आफैंले खरिद गरेको भए त्यसको कारण, त्यस्तो शेयरको संख्या, अङ्कित मूल्य तथा सो बापत भुक्तानी गरिएको रकम, नभएको ।

(ढ) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भए त्यसको विस्तृत विवरण,

कम्पनीमा प्रभावकारी आन्तरिक नियन्त्रण प्रणाली कार्यान्वयनमा रहेको छ । लेखापरीक्षण प्रतिवेदनमा उल्लेख भएअनुसार कम्पनीको लेखा प्रणाली, आन्तरिक नियन्त्रण र जोखिम व्यवस्थापन प्रक्रिया पर्याप्त तथा सन्तोषजनक रहेका छन् । मुख्य वित्तीय जोखिमहरू न्यूनिकरण गर्न व्यवस्थापनले निरन्तर निगरानी गर्दै आएको छ ।

(ण) विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण,

कम्पनीको यस आ.व. २०८१/८२ को व्यवस्थापन खर्चको विवरण यसप्रकार रहेको छ ।

सि.नं	व्यवस्थापन खर्चको विवरण	रकम (रु.)
१.	कर्मचारी खर्च	२,२०,३५,६१६।००
२.	कार्यालय सञ्चालन खर्च	१,७१,६२,९४३।००
	कूल व्यवस्थापन खर्च	३,९१,९८,५५९.००

(त) लेखापरीक्षण समितिका सदस्यहरूको नामावली, निजहरूले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, समितिले गरेको काम-कारवाहीको विवरण तथा समितिले कुनै सुझाव दिएको भए सोको विवरण ।

आर्थिक वर्ष २०८१/८२ को लेखापरीक्षण N.B.S.M. & Associates, Chartered Accountants बाट सम्पन्न गरिएको छ। लेखापरीक्षण प्रतिवेदनमा कुनै पनि Emphasis of Matter वा Qualification उल्लेख गरिएको छैन ।

यद्यपि लेखापरीक्षकले Key Audit Matters अन्तर्गत मुख्यतः (i) Revenue Recognition तथा (ii) Capital Work in Progress सम्बन्धी विषयहरूमा विशेष लेखापरीक्षण ध्यान दिएको उल्लेख गरेका छन् । यी विषयहरूमा कम्पनीले लागू गरेको लेखा नीतिहरू नेपाल वित्तीय प्रतिवेदन मापदण्ड (NFRS) अनुरूप रहेको र लेखापरीक्षकले सन्तोषजनक निष्कर्ष निकालेको छ ।

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INDEPENDENT AUDITOR'S REPORT

The Shareholders of M/s Kantipur Pharmaceuticals Lab Limited.

Report on the Audit of Financial Statements

We were engaged to audit the financial statements of M/s. Kantipur Pharmaceuticals Lab Limited, Balkumari, Lalitpur, Nepal (hereinafter referred to as "the company"), which comprises the balance sheet as at Ashad 32, 2082 (July 16, 2025) and profit or loss account, cash flow statement, statement of change in equity for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the company as at Ashad 32, 2082 (July 16, 2025) and its financial performance and its cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRS) with allowed carveouts, comply with Company Act, 2063.

Basis of Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the Institute of Chartered Accountant of Nepal's code of ethics for professional accountants together with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained are 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 of the current period. These matters were addressed in the context of the audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	Our Audit Approach and Responses
1. Revenue Income The company adopted NFRS 15 "Revenue from contract with customers" for accounting of the revenue of the company from the sale of goods.	Our revenue testing included both testing of the company's controls as well as substantive audit procedures targeted at revenue from operation. Our substantive testing focused on estimates applied by management in accounting.

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The company has generated revenue of Rs. 408,760,640 for the fiscal year 2081-82. Revenue is the key indicator for measuring performance and this implies the presence of inherent risk by overstatement of revenue recognition to increase profitability. Therefore, revenue recognition was considered a key audit matter.	Our Procedures included, among other things, the following: • Obtained an understanding of the company's adoption of NFRS 15 and identified the internal controls including entity level controls adopted by the company for the accounting, processes and systems under the accounting standard. • Verification of the sales invoices on test basis • Verification of the stock movement and closing stock at the reporting date • Conducting analytical audit procedures for revenues, by comparing sales quantities and prices for the current year with the previous year and determining whether there are any significant trends or fluctuations that need additional examination in light of our understanding of the current marketing conditions.
2. Capital Work In Progress The expenditure incurred in acquisition and installation of new systems and equipment under construction till the date of completion is recognized as Capital Work in Progress. Such systems and equipment shown as Capital Work in Progress are capitalized upon completion and after being capable of being used. During the audit period, it was noted that Machinery Work-in-Progress amounting to NPR 144,350,871 and Building Work-in-Progress amounting to NPR 297,387,108 were capitalized upon completion and readiness for their intended use. Such capitalization has been carried out with effect from **Bhadra 1, 2081**, being the date on which the respective assets were available for use. Subsequently, depreciation has been charged on these assets from the date of capitalization in accordance with the applicable accounting standards.	Our audit procedures included the following: • Obtained an understanding of the process relating to recording of transactions as part of capital work in progress and testing the design, implementation and operating effectiveness of key internal controls. • Testing the costs incurred on projects with supporting documentation and contracts. • Assessing the nature of costs incurred for the capital projects through testing, on sample basis, of amounts recorded and considering whether the expenditure meets the criteria for capitalization as per the applicable accounting and reporting standards. • Assessing the adequacy of presentation and disclosures as required under the accounting and reporting standards as applicable and • Assessing whether the accounting policies for capitalization of capital work in progress complies with the requirements of accounting and reporting standards as applicable.

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

Management is responsible for the other information. The other information comprises the information included in the annual report, including the report of the board of directors, but doesn't include the financial statements and our auditor's Report thereon. The annual report including the report of the Board of directors is expected to be made available to us after the date of this auditor's Report.

Our opinion on the financial statements doesn't 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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistence with the financial statements for our knowledge obtained in the audit, or otherwise appears to the materially misstated.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Nepal Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing 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 or to cease operations, or has no realistic alternative but to do so.

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 misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

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

M. S. M. & Associates Chartered Accountants Kathmandu Nepal

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

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

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

Report on Other Legal and Regulatory Requirements

We have obtained information and explanations asked for, which, to the best of our knowledge and belief, were necessary for the purpose of our audit. In our opinion, proper books of account as required by law have been kept by the company in so for as it appears from our examination of those books of account of the company. In our opinion statement of financial position, statement of profit and loss, statement of change in equity, and statement of cash flows for the year ended and summary of significant accounting policies and other explanatory notes have been prepared in accordance with the requirements of Companies Act, 2063 and are in agreement with the books of accounts maintained by the company. In our opinion and to the best of information and according to the explanation given to us and from the examination of the books of account of the company, we have not come across any case where the board of directors or any employee of the company have acted contrary to legal provisions regarding to accounts or committed any misappropriation or caused any loss of damage to the company.

For N. B. S. M. & Associates
Chartered Accountants

CA. Rajesh Kumar Sah, FCA
Senior Partner
Place: Kathmandu, Nepal

Date: 2082/09/22
UDIN: 260108CA00546t8Ju4

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Statement of Financial Position
As at 32 Ashad 2082 (16 July 2025)

PARTICULARS	Notes	As on Ashad 32, 2082	As on Ashad 31, 2081
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipment	4.6	769,136,738	694,645,520
Intangible Assets	5	40,011	86,341
Right to Use Assets	4.6	25,370,610	27,484,827
Deferred Tax Asset	7	-	-
Current Tax Assets	11	-	-
Other Non Current Assets	8	229,837	108,500
Total Non Current Assets		794,777,196	722,325,188
CURRENT ASSETS			
Inventories	9	201,226,693	96,663,752
Prepayments	10	1,106,519	111,833
Financial Assets			
Loans and Advances	12	8,521,638	70,003,625
Trade Receivables	13	172,904,551	125,926,844
Cash and Cash Equivalents	14	12,607,641	13,778,254
Total Current Assets		396,367,042	306,484,308
Total Assets		1,191,144,238	1,028,809,496
LIABILITIES AND EQUITY			
Non-Current Liabilities			
Deferred Tax Liability	7	2,635,445	4,764,368
Provisions - Non Current	15.1	2,272,260	-
Financial Liabilities			
Non-Current Borrowings	17.1	121,579,777	103,135,045
Other Non Current Liabilities	17.2	31,832,364	31,075,200
Total Non-Current Liabilites		158,319,846	138,974,613
Current Liabilities			
Provisions - Current	16	3,287,733	4,944,262
Financial Liabilities			
Current Borrowings	17.3	182,176,364	46,992,943
Trade Payables	18	32,873,933	74,110,069
Other Current Liabilities	19	39,974,005	13,869,840
Total Current Liabilites		258,312,035	139,917,114
Equity			
Share Capital			
Ordinary Share Capital	21	630,000,000	630,000,000
Advance For Shares	21	-	-
Reserve and Surplus	22	144,512,357	119,917,770
Total Equity		774,512,357	749,917,770
Total Liabilities		1,191,144,238	1,028,809,496

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

As per our attached report of even date

For N. B. S. M. & Associates
Chartered Accountants

CA. Rajesh Kumar Sah
Senior Partner
Date: Poush 22 2082
Place: Kathmandu

For & On Behalf of the Board

Suna Subedi
Director

Hemraj Badal
Chairperson

Sanju Pila Shrestha
Head- Finance & Accounts

Nawaraj Poudel
Director

Dibesh Thapa
Director

Anish Badal
Managing Director

KKPL
Kantipur Pharmaceuticals Lab Ltd.

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Statement of Profit or Loss
For the year ended Ashad 32, 2082 (July 16, 2025)

Amount in NPR

Particulars	Note	For the Year 2081-82	For the Year 2080-81
Revenue from Operations	23	408,760,640	226,527,619
Cost of Sales	24	(235,932,916)	(132,572,540)
Gross Profit		**172,827,724**	**93,955,079**
Other Income	25	885,302	460,692
Profit before operation		**173,713,026**	**94,415,771**
Selling and Distribution Expenses	26	(59,512,028)	(12,354,177)
Administrative Expenses	27	(28,419,341)	(18,649,556)
Impairment Charge	13	(3,134,555)	
Depreciation and Amortization Expenses	4 & 5	(29,120,482)	(13,409,529)
Operating Profit		**53,526,619**	**50,002,508**
Finance Costs	28	(27,390,206)	(16,183,446)
Profit Before Tax		**26,136,413**	**33,819,062**
Income Tax Expense	29	**(450,065)**	**(2,218,942)**
Provision for Income Tax		(2,537,256)	(1,988,810)
Deferred Tax Income/(Expense)		2,087,191	(230,132)
Profit for the year		**25,686,347**	**31,600,120**
Earnings Per Share (EPS)			
Basic EPS *(NPR)*	31	4.08	5.02
Diluted EPS *(NPR)*	31	4.08	5.02

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

As per our attached report of even date

For N. B. S. M. & Associates
Chartered Accountants

CA. Rajesh Kumar Sah
Senior Partner
Date: Poush 22 2082
Place: Kathmandu

For & on behalf of the Board

Suna Subedi
Director

Hemraj Badal
Chairperson

Sanju Pila Shrestha
Head- Finance & Accounts

Nawaraj Poudel
Director

Dibesh Thapa
Director

Anish Badal
Managing Director

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Statement of Other Comprehensive Income
For the year ended Ashad 32, 2082 (July 16, 2025)

Particulars	For the Year 2081-82	For the Year 2080-81
Profit for the Year	25,686,347	31,600,120
a) Items that will not be reclassified to Profit or loss		
Gain/(Losses) On revaluation of Property, Plant and Equipment	-	-
Gain/(Losses) On Actuarial Valuation of defined benefit liability	-	-
Income Tax Relating to above items	41,732	41,732
b) Items that May be reclassified to Profit or Loss		
Gain/(Losses) on Cash flow hedge	-	-
Exchange Gain/(Losses) (Arising from translating financial assets of foreign Operation)	-	-
Income Tax relating to above Items	-	-
Other Comprehensive Income For the Year, Net of Tax	**41,732**	**41,732**
Total Comprehensive Income For the Year, Net of Tax	**25,728,079**	**31,641,852**

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

As per our attached report of even date

For N. B. S. M. & Associates
Chartered Accountants

CA. Rajesh Kumar Sah
Senior Partner
Date: Poush 22 2082
Place: Kathmandu

For & On Behalf of the Board

Suna Subedi
Director

Hemraj Badal
Chairperson

Sanju Pila Shrestha
Head- Finance & Accounts

Nawaraj Poudel
Director

Dibesh Thapa
Director

Anish Badal
Managing Director

KKPL
Kantipur Pharmaceuticals Lab Ltd.

Kantipur Pharmaceuticals Lab Limited

Balkumari, Lalitpur

Statement of Changes in Equity

As at 32 Ashad 2082 (16 July 2025)

Particulars	Equity Share Capital	Advance Against Share Capital	Retained Earning	Fair Value Reserve	CSR Reserve	Total
Balance as at 1 Shrawan, 2080	**241,000,000**	**156,699,500**	**20,268,838**	**67,972,075**	**-**	**485,940,413**
Prior Period Tax Adjustment	-	-	35,005	-	-	35,005
Restated balance as at 1 Shrawan, 2080	**241,000,000**	**156,699,500**	**20,303,843**	**67,972,075**	**-**	**485,975,418**
Profit/ (loss) for the year	-	-	31,600,120	-	-	31,600,120
Other Comprensive Income/ (expenses) for the year	-	-	-	41,732	-	41,732
Total comprehensive income	**-**	**-**	**31,600,120**	**41,732**	**-**	**31,641,852**
Issue Share Capital	389,000,000	-	-	-	-	389,000,000
Transfer to Retained Earnings	-	-	695,533	(695,533)	-	-
Transfer to CSR Reserve	-	-	(316,001)	-	316,001	-
Advance For Share Capital Trf to Share Capital		-		-	-	-
Receipt of Advance for Share Capital	-	(156,699,500)	-	-	-	(156,699,500)
Balance as at 31 Ashad, 2081	**630,000,000**	**-**	**52,283,495**	**67,318,274**	**316,001**	**749,917,770**
Prior Period Adjustment	-	-	(453,993)	-		(453,993)
Adjustment during the year	-	-	(679,500)	-		(679,500)
Restated balance as at 1 Shrawan, 2081	**630,000,000**	**-**	**51,150,002**	**67,318,274**	**316,001**	**748,784,278**
Profit/ (loss) for the year	-	-	25,686,347	-	-	25,686,347
Other Comprensive income/ (Expenses) for the year	-	-	-	41,732	-	41,732
Total comprehensive income	**-**	**-**	**25,686,347**	**41,732**		**25,728,079**
Issue Share Capital	-	-	-	-	-	-
Transfer to Retained Earnings	-	-	695,533	(695,533)	-	-
Transfer to CSR Reserve	-	-	(256,863)	-	256,863	-
Advance For Share Capital Trf to Share Capital	-	-	-	-	-	-
Balance as at 32 Ashad, 2082 (16 July, 2025)	**630,000,000**	**-**	**77,275,020**	**66,664,473**	**572,865**	**774,512,357**

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

As per our attached report of even date

For N. B. S. M. & Associates
Chartered Accountants

CA. Rajesh Kumar Sah
Senior Partner
Date: Poush 22 2082
Place: Kathmandu

Kantipur Pharmaceuticals Lab Ltd.

For & On Behalf of the Board

Suna Subedi
Director

Hemraj Badal
Chairperson

Sanju Pila Shrestha
Head- Finance & Accounts

Nawaraj Poudel
Director

Dinesh Thapa
Director

Anish Badal
Managing Director

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Statement of Cash Flows
For the year ended Ashad 32, 2082 (July 16, 2025)

Amount in NPR

Particulars		As on Ashad 32, 2082	As on Ashad 31, 2081
(A) Cash Flow from Operating Activities			
Profit for the year Before tax		26,136,413	33,819,062
Adjustments for Non-Cash Items:-			
Depreciation and Amortization		29,120,482	13,409,529
Prior Period Adjustment		(453,993)	-
Provision for Leave and Gratuity		2,272,260	
Adjustments during the year		(679,500)	
Adjustments for Non Operating Items: -			
Interest Expenses		27,390,206	16,183,446
Operating profit before changes to receivables and payables		**83,785,869**	**63,412,038**
Decrease / (Increase) in Trade and Other Receivables		13,388,257	(82,324,701)
Decrease / (Increase) in Inventories		(104,562,941)	(43,099,285)
Increase / (Decrease) in Trade and Other Payables		(16,031,336)	72,223,306
Cash Generated from Operations		**(23,420,152)**	**10,211,357**
Income Tax		(2,537,256)	(1,953,805)
Net Cash Inflow from Operating Activities	A	**(25,957,408)**	**8,257,552**
(B) Cash Flow from Investing Activities			
Purchase of Property, Plant and Equipment and Intangible Assets		(103,342,484)	(218,802,387)
Disposal of Property, Plant and Equipment and Intangible Assets		1,891,332	
Increase In Right To Use Assets		-	-
Net cash (outflow)/inflow from Investing Activities	B	**(101,451,153)**	**(218,802,387)**
(C) Cash Flow from Financing Activities			
Issue of Share Capital		-	232,300,500
Increase / (Decrease) in Borrowings		153,628,154	(14,944,735)
Interest paid		(27,390,206)	(16,183,446)
Dividends paid		-	-
Net Cash Outflow from Financing Activities	C	**126,237,947**	**201,172,319**
(Decrease)/Increase in Cash and Cash Equivalents	A + B + C	**(1,170,613)**	**(9,372,516)**
Cash and Cash Equivalents at start of year		13,778,254	23,150,771
Cash and Cash Equivalents at end of year		**12,607,641**	**13,778,254**

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

As per our attached report of even date

For N. B. S. M. & Associates
Chartered Accountants

CA. Rajesh Kumar Sah
Senior Partner
Date: Poush 22 2082
Place: Kathmandu

Suna Subedi
Director

Hemraj Badal
Chairperson

For & on behalf of the Board

Sanju Pila Shrestha
Head- Finance & Accounts

Nawaraj Poudel
Director

Dibesh Thapa
Director

Anish Badal
Managing Director

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur
Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

1 Reporting Entity

Kantipur Pharmaceuticals Lab Limited erstwhile. Kantipur Pharmaceuticals Lab Private Limited (The "Company") is incorporated under Companies Act of Nepal having its registered office at Lalitpur, Nepal. The principal business of the company is to manufacture and distribute pharmaceutical products. The factory of the company is located in Hongshe Panchkhal-06, Kavre. The PAN number of the company is 605996153. The company is converted into public company as on 2081/03/26 and the new registration number of the company is 340553/80/081..

The financial statements for the year ended on Ashadh 31, 2081 have been approved by the Board of Directors on 2082/09/21. The management acknowledges the responsibility for the preparation and fair presentation of these financial statements in accordance with NFRS.

2 Basis of Preparation

The financial statements of the Company have been prepared on accrual basis of accounting in accordance with Nepal Financial Reporting Standards (NFRS) as published by the Accounting Standards Board (ASB) Nepal and pronounced by The Institute of Chartered Accountants of Nepal (ICAN).

The financial statements comprise (a) the Statement of Financial Position, (b) Statement of Profit or Loss & Statement of Other Comprehensive Income, (c) the Statement of Changes in Equity, (d) the Statement of Cash Flows and (e) the Notes to the Financial Statements comprising summary of Principal Accounting Policies and explanatory notes that are of significant importance to the users of Financial Statement.

2.1 Statement of Compliance

The financial statements have been prepared on accrual basis and approved by the Board of Directors on 2082/09/21. The financial Statement has been prepared in accordance with Nepal Financial Reporting Standards (NFRS) and as published by the Accounting Standards Board (ASB) Nepal and carve out issued by the Institute of Chartered Accountants of Nepal (ICAN) and all other applicable laws and regulations.

The principal accounting policies adopted in the preparation of these financial statements are presented below and apply to the Company. These policies have been consistently applied to all years presented, unless otherwise stated.

2.2 Reporting period and approval of financial statements

The company follows the Nepalese financial year based on the Nepalese calendar. The corresponding dates for Gregorian calendar are as follows:

Particulars	Nepalese Calendar Date/Period	Gregorian Calendar Date/Period
SFP* Date	32nd Ashad 2082	16th July 2025
Current Reporting Period	1st Shrawan 2081 - 32st Ashad 2082	16th July 2024 - 16th July 2025
Comparative SFP* Date	31st Ashad 2081	15th July 2024
Comparative	1st Shrawan 2080 - 31st Ashad 2081	17th July 2023 - 15th July 2024

*Statement of Financial Position

The approval of financial statements accompanied with notes to the financial statements have been adopted by the Board of Directors in it's meeting held on 2082/09/21 and the Board acknowledges the responsibility of preparation and fair presentation of financial statements of the Company in accordance of NFRS. The approved financial statements have been recommended for approval by the shareholders in the upcoming Annual General Meeting of the Company.

2.3 Functional and Presentation Currency

The financial statements are presented in Nepalese Rupees (NPR) which is the Company's functional currency. All financial information presented in NPR has been rounded to the nearest rupee except where indicated otherwise.

Kantipur Pharmaceuticals Lab Ltd.

Kantipur Pharmaceuticals Lab Limited

Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

4.6 Property, Plant & Equipment

Particulars	Land	Building WIP**	Machinery WIP *	Building	Furniture & Fixtures	Office Equipments	Vehicles	Computer & Printers	Plant & Machinery	Other Fixed Assets	ROU Assets	Total
As on Shrawan 1, 2080	49,357,013	193,071,452	50,650,193	100,210,003	4,162,545	490,605	6,685,500	2,756,936	71,406,461	30,465,718	31,537,077	540,793,503
Addition during the Year												
Acquisition	-	104,315,656	92,860,758	-	4,620,780	169,870	5,940,000	965,203	8,577,642	1,352,480	-	218,802,387
Capitalization	-	-	-	-	-	-	-	-	-	-	-	-
Disposal during the year	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on Ashad End 2081	49,357,013	297,387,108	143,510,951	100,210,003	8,783,325	660,475	12,625,500	3,722,138	79,984,103	31,818,197	31,537,077	759,595,890
Addition during the Year												
Acquisition	61,870,157	-	839,920	-	624,881	127,248	12,918,900	471,000	25,796,880	693,499	-	103,342,484
Capitalization	-	(297,387,108)	(144,350,871)	297,387,108	-	-	-	-	144,350,871	-	-	-
Disposal during the year	-	-	-	-	-	-	(3,995,000)	-	-	-	-	(3,995,000)
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on Ashad End, 2082	111,227,170	-	-	397,597,111	9,408,206	787,723	21,549,400	4,193,138	250,131,854	32,511,696	31,537,077	858,943,375
Depreciation and Impairment												
As on Shrawan 1, 2080	-	-	-	6,144,520	885,378	259,360	2,303,152	601,159	9,305,756	2,664,987	1,938,033	24,102,344
Depreciation charge for the Year	-	-	-	2,560,091	562,007	102,217	725,509	594,269	3,624,587	3,080,303	2,114,217	13,363,199
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
As on Ashad End 2081	-	-	-	8,704,611	1,447,385	361,577	3,028,661	1,195,427	12,930,343	5,745,290	4,052,250	37,465,543
Depreciation charge for the Year	-	-	-	9,363,331	935,432	125,970	1,449,541	793,328	11,086,248	3,206,084	2,114,217	29,074,152
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(2,103,668)	-	-	-	-	(2,103,668)
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
As on Ashad End, 2082	-	-	-	18,067,942	2,382,817	487,547	2,374,534	1,988,756	24,016,591	8,951,373	6,166,468	64,436,027
Net Book Value												
As on Ashad End 2081	49,357,013	297,387,108	143,510,951	91,505,392	7,335,940	298,898	9,596,839	2,526,711	67,053,761	26,072,908	27,484,827	722,130,347
As on Ashad End, 2082	111,227,170	-	-	379,529,169	7,025,389	300,176	19,174,866	2,204,383	226,115,263	23,560,323	25,370,610	794,507,348

* : Machinery WIP has been capitalized to Plant and Machinery from the date 2081.05.01 (date of assets ready to use) and has been depreciated accordingly during the FY 2081/82

** : Building WIP has been capitalized to Building from the date 2081.05.01 (date of assets ready to use) and has been depreciated accordingly during the FY 2081/82

Kantipur Pharmaceuticals Lab Ltd.

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

5 Intangible Assets

Acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with the development of software are capitalized where it is probable that it will generate future economic benefits in excess of its cost. Computer software costs are amortized on the basis of expected useful life. Costs associated with maintaining software are recognized as an expense as incurred.

At each reporting date, these assets are assessed for indicators of impairment. In the event that an asset's carrying amount is determined to be greater than its recoverable amount, the asset is written down immediately.

Software is amortised on a straight-line basis in Statement of Profit or Loss over its estimated useful life, from the date that it is available for use. The expected useful life of software for the current and comparative periods is estimated as 5 years.

Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Amount in NPR

Particulars	Softwares	Total
As on Shrawan 1, 2080	231,650	231,650
Addition during the Year	-	
Acquisition	-	-
Capitalization	-	-
Disposal during the year	-	-
Adjustment/Revaluation	-	-
Balance as on Ashad End 2081	231,650	231,650
Addition during the Year		
Acquisition	-	-
Capitalization	-	-
Disposal during the year	-	-
Adjustment/Revaluation	-	-
Balance as on Ashad End, 2082	231,650	231,650
Amortization and Impairment		
As on Shrawan 1, 2080	98,979	98,979
Amortization charge for the Year	46,330	46,330
Impairment for the year	-	
Disposals	-	-
Adjustment	-	-
As on Ashad End 2081	145,309	145,309
Amortization charge for the Year	46,330	46,330
Impairment for the year	-	
Disposals	-	-
Adjustment	-	-
As on Ashad End, 2082	191,639	191,639
Net Book Value		
As on Ashad End 2081	86,341	86,341
As on Ashad End, 2082	40,011	40,011

Kantipur Pharmaceuticals Lab Limited

Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

7 Deferred Income Tax

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected realization or settlement of the carrying amount of assets and liabilities using tax rates at the balance sheet date.

The principal temporary difference arise from depreciation of fixed assets, provision for retirement benefit, provision for leave encashment, allowance for inventory obsolescence and other provisions.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Deferred Tax Asset	1,619,734	-
Deferred Tax Liability	4,255,179	4,764,368
Net Deferred Tax Asset / (Liability)	(2,635,445)	(4,764,368)
Net Changes	2,128,923	(188,400)
Deferred Tax Income/(Expense) charged in OCI	41,732	41,732
Deferred Tax Income/(Expense) charged in SPL	2,087,191	(230,132)
Deferred Tax Assets:		
Recognized in SPL	1,619,734	-
Recognized in OCI	-	-
Deferred Tax Assets at the end of year	1,619,734	-
Deferred Tax Liability:		
Recognized through SPL	-	467,457
Recognized through OCI	4,255,179	4,296,911
Deferred Tax Liability at the end of year	4,255,179	4,764,368

N.B.S.M. & Associates, Kathmandu, Nepal, Chartered Accountants

Kantipur Pharmaceuticals Lab Ltd.

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

Deferred Income Tax Assets and Liabilities, deferred tax charge/ (credit) in the Statement of Profit or Loss(SPL) and Other Comprehensive Income(OCI)

As At Ashad 32, 2082

Amount in NPR

Particulars	Book Value Base	Tax Base	Difference	Deferred Tax Assets	Recognised through SPL	Recognised through OCI	Recognised in Equity
Property Plant and Equipments	743,766,129	688,466,496	(55,299,632)	(3,317,977.93)	937,201	(4,255,179)	-
Intangible Assets	40,011	41,542	1,531	91.85	92	-	-
Right to Use Assets	25,370,610	-	(25,370,610)	(1,522,236.57)	(1,522,237)	-	-
Provision for Leave	654,886	-	654,886	39,293.16	39,293	-	-
Provision for Gratuity	1,617,374	-	1,617,374	97,042.44	97,042	-	-
Lease Liability	34,472,364	-	34,472,364	2,068,341.83	2,068,342	-	-
Total	**805,921,373**	**688,508,039**	**(43,924,087)**	**(2,635,445)**	**1,619,734**	**(4,255,179)**	**-**

As at Ashad 31,2081

Amount in NPR

Particulars	Book Value Base	Tax Base	Difference	Deferred Tax Assets	Recognised through SPL	Recognised through OCI	Recognised in Equity
Property Plant and Equipments	694,645,520	609,007,486	(85,638,033)	(5,138,282)	(841,371)	(4,296,911)	-
Intangible Assets	86,341	87,872	1,531	92	92	-	-
Right to Use Assets	27,484,827	-	(27,484,827)	(1,649,090)	(1,649,090)	-	-
Lease Liability	33,715,200	-	33,715,200	2,022,912	2,022,912	-	-
Carried Forward Losses	-	-	-	-	-	-	-
Total	**755,931,888**	**609,095,358**	**(79,406,129)**	**(4,764,368)**	**(467,457)**	**(4,296,911)**	**-**

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

8 Other Non Current Assets

These deposits are non-interest bearing and are expected to be settled in the normal course of operations.

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Deposit In Khanipani	18,000	18,000
Deposit - Worldlink Communication	500	500
Bhajuratna Engineering (Cylinder Deposit)	164,860	40,000
Deposit In Nitrogen Cylinder	-	18,000
Exim Margin Guarantee (Himalayan Bank)	-	15,000
Nava-Jyoti Gases Pvt Ltd (Cylinder Deposit)	35,000	-
Deposits In Arogan Gases	-	17,000
Nepal Electricity Associtation (NEA)	11,477	-
Total	**229,837**	**108,500**

9 Inventories

Inventories are initially recognized at cost and subsequently at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and estimated cost necessary to make the sale.

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Finished Goods	61,313,362	18,891,528
Raw Material	102,095,958	61,543,288
Packing Material	37,817,373	16,228,936
Total Inventories	**201,226,693**	**96,663,752**

10 Prepayments

These are expenses paid for the period beyond the financial period covered under the financial statement. These will be charged off as expenses in the respective period for which such expenses pertain to.

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Prepaid Insurance	1,106,519	111,833
Total	**1,106,519**	**111,833**

11 Other Current Assets

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Advance Income Tax (Net of Provision)	-	-
Total	-	-

M. B. S. M. & Associates Kathmandu Nepal Chartered Accountants

KKPL Kantipur Pharmaceuticals Lab Ltd.

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

12 Loans and Advances

Loans and advance include non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial measurement, loans and receivables shall be subsequently measured at amortized cost using the effective interest rate, less allowance for impairment, if any.

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Margin in LC	1,581,950	3,646,118
Margin On Lc -	1,025,000	
Margin on Custom - Himalayan Bank	169,700	169,700
Custom Margin - Sanima Bank	19,500	19,500
NRB Margin	53,829	299,383
Muktinath Capital Ltd.	150,000	-
Advance To Suppliers	4,461,830	6,289,225
Staff Advance	276,838	458,441
Other Advance	782,992	59,121,258
Total	**8,521,638**	**70,003,625**

The fair values of all the above financial assets are equal to their carrying amounts. These advances are non-interest bearing and are expected to be settled in the normal course of operations.

13 Trade Receivable

Trade receivables comprises of amount receivable from our customers and are non-interest bearing. Such trade receivables are generally on credit terms of 30 - 90 days.

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Trade Receivables	176,039,106	125,926,844
Gross Total	**176,039,106**	**125,926,844**
Less: Allowance for Doubtful Recoveries	(3,134,555.40)	-
Total Trade Receivables	**172,904,551**	**125,926,844**

The Company applies the simplified approach prescribed by NFRS 9 – Financial Instruments for the measurement of expected credit losses (ECL) on trade receivables. Under this approach, the Company recognizes lifetime expected credit losses from the initial recognition of the receivables, without tracking changes in credit risk based on ageing of the trade receiveable.

14 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash on hand, demand deposits and short term highly liquid investments, readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

For the purpose of cash flow statements, cash and cash equivalents consist of cash in hand and balance in bank accounts.

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Cash in Hand (as certified)	18,256	13,192
Balances with Banks	12,589,385	13,765,062
Total	**12,607,641**	**13,778,254**

Associates Kathmandu Nepal Chartered Accountants

KKPL

Kantipur Pharmaceuticals Lab Limited

Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

15 Provisions

Provisions are recognized when the company has a present obligation, legal or constructive, as a result of a past event, it is probable that a transfer of a economic benefits will be required to settle the obligation and when reliable estimate can be made of the amount of obligation. If these conditions are not met, no provision is recognized.

The amount of provision recognized is the management's best estimate of expenditure required to settle the present obligation at the reporting date.

Management reviews provisions at each reporting date and is adjusted to reflect the best estimate. If it is no longer probable that a transfer of economic benefits will be required to settle the obligation, the provision is reversed.

15.1 Provisions - Non Current

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Provision for Employee Benefit		
Provision for Gratuity	1,617,374	-
Provision for Leave Encashment	654,886	-
Total	**2,272,260**	-

Company has not obtained actuarial service for valuation of liability arising out of accumulated paid leave and gratuity. Company after cost benefit analysis, has made provision based on management estimate of such liablility.

16 Provisions - Current

16.1 Provision for Income Tax (Net of Advances)

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Income Tax Liability		
Opening Liability	1,186,588	494,851
Adjustment To Income Tax Liability	-	-
Current Tax Liability for the Year	2,537,256	1,988,810
Tax Liability for the previous years	-	-
Total Tax Liability	**3,723,844**	**2,483,661**
Advance Tax		
Opening Asset	-	-
Adjustment To Advance Tax	-	-
Advance Tax Deposit During the Year	2,501,854	802,222
Subtotal	**2,501,854**	**802,222**
Settlement of Previous year Taxes from Advance Tax	-	-
Total Advance Tax	**2,501,854**	**802,222**
Payment of Tax	1,186,588	494,851
Income Tax (Assets)/Liability	**35,402**	**1,186,588**

*** This amount is shown as Current Asset in Note 11 Other Current Assets*

K. R. & Associates Kathmandu Nepal Chartered Accountants

16.2 Provision For Bonus

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Opening Balance	3,757,673.60	-
Add: Addition During the year	3,252,330	3,757,673.60
Less: Payment of Bonus	(3,757,673.00)	-
Closing Provision	**3,252,330**	**3,757,674**
Total Current Provision	**3,287,733**	**4,944,262**

17 Financial Instruments : Financial Liabilities

Financial Liability is any liability that is:

a) a contractual obligation:

i) to deliver cash or other financial asset to another entity, or

ii) to exchange financial assets or financial liabilities with another equity under conditions that are potentially unfavourable to the entity, or

b) a contract that will or may be settled in the entity's own equity instruments and is:

i) a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments,

ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

A) Recognition

All financial liabilities are initially recognized on the date on which the company becomes a party to the contractual provisions of the instrument. The classification of financial instruments at the initial recognition depends on their purpose and characteristics and the management's intention in acquiring them.

B) Classification

The Company classifies its financial liabilities, other than financial guarantees and loan commitments, as follows:

i) Financial Liabilities at Fair Value through Profit or Loss (FVTPL)

Financial liabilities are classified as fair value through profit or loss if they are held for trading or are designated at fair value through profit or loss. Upon initial recognition, transaction costs are directly attributable to the acquisition are recognized in Statement of Profit or Loss as incurred. Subsequent changes in fair value is recognized at profit or loss.

ii) Financial Liabilities measured at Amortized Cost

All financial liabilities other than measured at fair value though profit or loss are classified as subsequently measured at amortized cost using effective interest rate method.

S.B.B.M. & Associates Kathmandu Nepal Chartered Accountants

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

C) **Measurement**

i) **Initial Measurement**

A financial asset or financial liability is measured initially at fair value plus or minus, for an item not at fair value through profit or loss, transaction costs that are directly attributable to its acquisition or issue. Transaction cost in relation to financial assets and liabilities at fair value through profit or loss are recognized in Statement of Profit or Loss.

ii) **Subsequent Measurement**

A financial asset or financial liability is subsequently measured either at fair value or at amortized cost based on the classification of the financial asset or liability. Financial asset or liability classified as measured at amortized cost is subsequently measured at amortized cost using effective interest rate method.

The amortized cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility.

17.1 Non-Current Borrowings

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Secured Loans from Banks		
Term Loan	145,107,980	132,182,987
Less: Current Portion of Term Loan	(23,528,204)	(29,047,943)
Total	**121,579,777**	**103,135,045**

Current Maturities of Term Loan which is repayable within 12 months from the reporting date has been disclosed in Note No. 17.2 as Current Borrowings.

17.2 Other Non Current Liabilities

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Lease Liability	34,472,364	33,715,200
Less: Current Portion of Lease Liability	(2,640,000)	(2,640,000)
Total	**31,832,364**	**31,075,200**

R.B.S.M. & Associates
Kathmandu Nepal
Chartered Accountants

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

17.3 Current Borrowings

Current Borrowings are interest bearing financial liabilities consisting of Bank Borrowings. For these financial liabilities interest charged by the bank approximates effective interest rate and such rate is considered for calculation of amortized cost of liability and the finance cost. The effect of initial charges and its impact on effective rate is considered not material and the carrying value is considered approximate amortized cost.

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Secured Loans from Banks		
Current portion of Term Loan	23,528,204	29,047,943
TR Loans	4,666,000	13,127,000
Cash Credit Loan	44,740,000	-
Demand Loan	109,242,160	4,818,000
Total	**182,176,364**	**46,992,943**

Bank Overdrafts and short term loans are secured against current assets including inventory and trade receivables.

18 Trade payables

Trade payables are amount payable to creditors for goods and services and are non interest bearing. These trade payables are normally settled on credit period of 30 to 90 days.

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Trade payables	32,873,933	74,110,069
Total	**32,873,933**	**74,110,068.99**

For these non interest bearing financial liabilities, the carrying value of such financial liabilities represents the amortized cost.

19 Other Current Liabilities

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Audit fee payable	278,750	278,750
Advance from Customers	1,574,666	1,090,649
Other payable	28,617,714	3,442,309
Salary, Allowance & CIT payable	1,952,179	4,582,816
Foreign Tourism Fee Payable	2,491	
TDS payable	4,908,205	1,835,316
Current Portion Of Lease Liability	2,640,000	2,640,000
Total	**39,974,005**	**13,869,840**

N.B. & Associates Chartered Accountants Kathmandu Nepal

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

20 Share Capital

The Company classifies capital instruments as financial liabilities or equity instruments in accordance with the substance of the contractual terms of the instruments. Equity is defined as residual interest in total assets of the Company after deducting all its liabilities.

Accordingly the share capital of the company comprises of following equity types:

21 Ordinary Share Capital

Amount in NPR

As at Ashad 31, 2081	**No. of share**	**Value Per Share**	**Capital In value**
Authorised capital	10,000,000	100	1,000,000,000
Issued capital	6,300,000	100	630,000,000
Paid up capital	**6,300,000**	**100**	**630,000,000**
Advance for Share Capital			-

As at Ashad 32, 2082	**No. of share**	**Value Per Share**	**Capital In value**
Authorised capital	10,000,000	100	1,000,000,000
Issued capital	6,300,000	100	300,000,000
Paid up capital	**6,300,000**	**100**	**630,000,000**
Advance for Share Capital			-

22 Reserve and Surplus

The reserves include retained earnings and other reserves, if any.

22.1 Retained Earning

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Balance up to Last Year	52,283,495	20,268,838
Adjustment During first time adoption pf NFRS		
Revaluation gain transferred from revaluation reserve	695,533	695,533
Prior Period Taxes	-	35,005
Prior Period Expenses	(453,993)	-
Adjustmet during the year	(679,500)	-
Profits for the Year	25,686,347	31,600,120
Transfer to CSR Reserve	(256,863)	(316,001)
Profit available for distribution	**77,275,020**	**52,283,495**
Less:		
Final Dividend Payment	-	-
Accumulated profit after distribution	**77,275,020**	**52,283,495**

R.B.B. & Associates Kathmandu Nepal Chartered Accountants

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

22.2 Fair Value Reserve

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Other Comprehensive Income(OCI)		
Opening	67,318,274	67,972,075
Income for the year	-	-
Transfer to Retained Earnings	(695,533)	(695,533)
Deferred Tax Adjustment	41,732	41,732
Closing Fair Value Reserve	**66,664,473**	**67,318,274**

22.3 Corporate Social Responsibility Reserve

Amount in NPR

Particulars	As on Ashad 32, 2082	As on Ashad 31, 2081
Opening Balance	316,001	-
Addition During the year	256,863	316,001
Expenses Made out of Fund	-	-
Closing Corporate Social Responsibility Reserve	**572,865**	**316,001**
Total Reserve & Surplus	**144,512,357**	**119,917,770**
[22.4= 22.1 + 22.2+22.3]		

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

23 Revenue from Operations

Revenue from sale of goods is recognized when the significant risks and rewards are transferred to the buyer by virtue of dispatch of such goods to the buyer after issuance of sales invoice.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue and associated costs incurred or to be incurred can be reliably measured.

Revenue is measured at the fair value of the consideration received or receivable net of trade discounts. Revenue include all revenue from ordinary activities of the company that are recorded net off Value Added Taxes collected from customers that are remitted or are to be remitted to the government authorities.

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Sales	419,413,763	232,039,727
Less: Sales Return	10,653,123	5,512,108
Total	**408,760,640**	**226,527,619**

24 Cost of Sales

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
	Value	Value
Finished Goods		
Opening Stock	18,891,528	11,664,027
Purchases	53,899,471	58,290,872
Less: Closing Stock	61,313,362	18,891,528
Total	**11,477,637**	**51,063,371**
Raw Materials		
Opening Stock	61,543,288	29,926,193
Purchases	202,337,019	83,355,341
Less: Transfer to R&D Department	1,438,203	690,204
Less: Spare part consumption	1,151,743	
Less: Closing Stock	102,095,958	61,543,288
Total	**159,194,404**	**51,048,043**
Packaging Materials		
Opening Stock	16,228,936	11,974,247
Purchases	44,505,459	12,123,779
Less: Closing Stock	37,817,373	16,228,936
Total	**22,917,022**	**7,869,090**
Factory Overhead	16,821,467	12,950,275
Wages and Salaries forming part of Cost of Sales	25,522,388	9,641,761
Total Cost of Sales	**235,932,916**	**132,572,540**

^^: The company has expected normal loss of 5% during the processing of raw materials.

A. M. & Associates Kathmandu Nepal Chartered Accountants

KPL Kantipur Pharmaceuticals Lab Ltd.

24.1 Factory Overhead

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Factory Expenses	2,389,671	1,379,357
Factory Assessories	1,264,579	3,680,304
Electricity Expenses	5,595,145	2,918,665
Fuel Expenses	1,913,023	1,322,978
Packaging Materials	1,323,641	241,468
Reagent Consumed	1,438,203	690,204
Spare parts consumed	1,151,743	
R & D Expenses	580,552	102,408
Glassware Assessories	209,065	343,185
Lab Assessories	43,737	162,936
Water Treatment Expenses	359,523	-
Electrics And Electronics Accessories	552,585	2,108,771
Total	**16,821,467**	**12,950,275**

24.2 Direct Expenses

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Custom Clearance Charge	4,486,412	2,572,922
Excise Duty	695,587	89,892
Freight International	6,695,831	3,278,484
Global Charge	104,496	68,000
Global Charge (VAT)	13,584	8,840
Import Duty	3,387,325	2,373,337
Insurance Transit	295,866	92,414
Cargo Vehicle Fee	35,404	1,500
Local Freight	716,023	344,379
Service Charge	11,300	10,570
VAT Expenditure	1,214,147	1,552,499
Total	**17,655,976**	**10,392,837**

S.A.M. & Associates Chartered Accountants Kathmandu Nepal

KPL Kantipur Pharmaceuticals Lab Ltd.

Kantipur Pharmaceuticals Lab Limited
Balkumari, Lalitpur

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

25 Other Income

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Discount Received	5,000	156,981
Insurance Income	250,000	200,000
Miscellaneous Income	630,302	103,711
Total	**885,302**	**460,692**

26 Selling and Distribution Expenses

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Advertisement Expense	75,764	18,984
Incentive	1,622,946	30,000
Transportation Expense	2,028,980	907,735
Medical Representative Expense^^	8,603,558	4,438,907
Business Promotion Expenses	3,293,345	1,258,249
Discount	29,855,888	-
Wages and Salaries of Sales and Marketing Employees	13,352,500	5,700,302
Leave and Gratuity expense of Sales and Marketing Employees	679,047	
Total	**59,512,028**	**12,354,177**

^^: Medical representative expenses relates to TADA expenses of medical representatives which are of reimbursement nature.

27 Administrative Expenses

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Salary & Allowances of administrative staff	7,646,727	4,293,222
Leave & Gratuity Expense of administrative staff	357,342	-
Security Expenses	542,400	691,560
Courier Expenses	133,386	101,447
Fuel Expenses	109,161	113,914
Water, Garbage & Electricity Expenses	213,685	-
Machinery Hire Charges	37,150	333,295
Loading and Unloading Charges	583,420	337,155
Staff Welfare & Promotion	41,615	37,160
Design Expenses	38,000	85,260
Donation	199,500	155,340
Insurance	866,568	1,142,686
Annual Maintenance And Inspections Charge	118,808	-
Repair & Maintenance	1,624,919	839,121
Cleaning Expenses	67,800	-
Calibration And Validation Expenses	1,607,456	-
Staff Dress Expenses	467133.31	-
Staff Mess expenses	2,176,890	1,930,095
Fooding & Accomodation	1,466,601	1,073,367
Travelling Expenses	1,260,741	765,243
Internet & Communication	59,270	219,791
Programme And Seminar Expenses	286,308	-
Consultancy Fees	339,725	371,941
Foreign Tourism Fee	2491	
Office expenses	86,408	107,252
Registration & Renewal	518,486	976,165
Printing & Stationary	815,125	755,903
Exchange Fluctuation Gain/ (Loss)	1,836,993	-
Miscelleneous Expenses	1,140,404	39,467
Rental Expenses	240,000	240,000
Audit Fee	282,500	282,500
Staff Bonus Provision	3,252,330	3,757,674
Total	**28,419,341**	**18,649,556**

B.S.M. & Associates

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

27.1 Employee Benefit Expense Disclosure

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Included in Cost of Sales		
Wages and Salaries	25,522,388	9,641,761
Included in Selling and Distribution Expenses		
Wages and Salaries	13,352,500	5,700,302
Incentive	1,622,946	30,000
Included in Administrative Expenses		
Wages and Salaries	7,646,727	4,293,222
Total	**48,144,561**	**19,665,284**

27.2 Exchange Fluctuation Gain/ (Loss)

Exchange Fluctuation Gain/ (Loss) represents the difference arising on settlement of foreign currency transactions and on translation of monetary assets and liabilities denominated in foreign currencies at the prevailing exchange rates at the reporting date. Such gains or losses have been recognized in the Statement of Profit or Loss in accordance with Nepal Financial Reporting Standards (NFRS).

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Foreign Exchnage Gain	84,142	-
Foreign Exchnage Loss	(1,921,135)	-
Total	**(1,836,993)**	-

28 Finance Cost

Finance Cost comprises of interest on short term loan, interest on Bank Overdraft and allied charges. All these costs are carried at amortized cost using effective interest rate which is assumed to be bank interest rate.

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Bank Comission/Charges	1,836,770	1,123,537
Interest Expenses	21,850,024	11,467,600
Interest Expenses on Lease Liability	3,703,413	3,592,308
Total	**27,390,206**	**16,183,446**

KPL Kantipur Pharmaceuticals Lab Ltd.

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

29 Income Tax

Tax expense comprises current and deferred tax. Current tax and deferred tax are recognised in profit or loss except to the extent that they relate to items recognised directly in equity or in other comprehensive income.

A) Current Tax

Current tax is the expected tax payable or recoverable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. Current tax payable also includes any tax liability arising from the declaration of dividends.

B) Deferred Tax

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected realization or settlement of the carrying amount of assets and liabilities using tax rates at the balance sheet date.

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Current Tax Expense		
Provision for Income Tax	2,537,256	1,988,810
Previous Years Tax	-	-
Total Current Tax Expense	**2,537,256**	**1,988,810**
Deferred Tax		
Origination and reversal of Temporary Differences	2,087,191	(230,132)
Recognition of previously unrecognized Deferred Tax	-	-
Total Deferred Tax Income / (Expense)	**2,087,191**	**(230,132)**
Total Tax Expense for the Year	**450,065**	**2,218,942**

KKPL
Kantipur Pharmaceuticals Lab Ltd.

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

30 Reconciliation of tax expense and the accounting profit multiplied by Company's tax rate for 2081-82 and 2080-81:

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Profit before Income Tax	26,136,413	33,819,062
Carry forward loss of last year	-	-
Net Taxable Profit	**26,136,413**	**33,819,062**
Tax calculated at the enacted Domestic Tax Rate	1,568,185	2,029,144
Add: Interest	54,602	119,104
Effects on Income Tax of:		-
Income not subject to Income Tax	-	-
Expenses not deductible for tax purposes	726,395	(159,437)
Prior year under/(over) provision	-	-
Interest on delay of payment of tax	-	-
CSR Provision		
Net effect	**726,395**	**(159,437)**
Current Income Tax Liability	**2,349,183**	**1,988,810**

Income not subject to Income Tax		
Provision for Doubtful Debts Reversal	-	-
Exchange Gain on Foreign Currency	-	-
Provision for Obsolete Stock Reversal	-	-
Dividend Received	-	-
Total	**-**	**-**
Tax	**-**	**-**

Expenses not deductible for tax purposes		
Excess Books Depreciation not allowed	7,340,678	(4,443,420)
Repairs and maintenance short allowed	-	111,114
Pension & Gratuity Provision	1,617,374	-
Leave Provision	654,886	-
Interest on Lease Liability	3,703,413	3,592,308
Expense with no supporting	82,595	387,908
Commission Expense Not Allowed	-	-
Actual Rent Expenses	(2,640,000)	(2,400,000)
Prior Period Expense Not Allowed	-	-
Donation Expense Not Allowed	199,500	55,340
Unrealized Foreign Exchange (Gain)/Loss	27,560	
Miscellaneous Expense Not Allowed	1,120,585	39,467
Total	**12,106,590**	**(2,657,284)**
Tax	**726,395**	**(159,437)**

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

31 Earnings Per Share

The Company presents basic and diluted earnings per share (EPS) data for its ordinary shares. The basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares.

Amount in NPR

Particulars	For the Year 2081-82	For the Year 2080-81
Net profit attributable to Shareholders for Basic and diluted earnings	25,686,347	31,600,120
Weighted average number of Ordinary Shares for basic EPS	6,300,000	6,300,000
Effects of dilution:		
Share Option	-	-
Weighted average number of ordinary shares adjusted for the effect of dilution	6,300,000	6,300,000
Basic earning per ordinary share	4.08	5.02
Diluted earning per ordinary share	4.08	5.02

Since there is no convertible and other option, diluted earning per share would be equal to Basic earning per share.

OUR GALLERY

OUR PRODUCTS


CLEARCAL-P
GlyCal
HeamX
KB-Plex
K-Egel


MALFE
MALFE-P


INTRAZIN-225
INTRAZIN-450
INTRAZIN-875
INTRAZIN-1750
INTRAZIN-2050
KPL


UTINILL
Solution
UTINILL
Solution
KPL


CRD-CLEAN
Powder
CRD-CLEAN
Powder
Tylosin Tartrate Powder
KP TYLO-WS
Powder
KPDOX-N
Powder
KPL


Albendazole Bolus IP
VALBAZIN 1500
12 x 4 Bolus
KPL
VALBAZIN 1500
Tricoliv
BOLUS


KPL
100 gram
Oxytetracycline HCl 5% W/W Powder IP
OTCYCLIN-WS
5% Powder
ओटिसाइक्लिन-डब्ल्युएस ५% पाउडर


KPL
100 gram
Oxytetracycline HCl 40% W/W Powder IP
OTCYCLIN-WS
40% Powder
ओटिसाइक्लिन-डब्ल्युएस ४०% पाउडर


METHICO-LCM
Oral Solution
KPL
1 ltr

NOTES