SUPREME
Healthcare Ltd.



ANNUAL REPORT
2081-82

SUPREME HEALTHCARE LTD

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SUPREME
Healthcare Ltd.





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सुप्रिम हेल्थकेयर लिमिटेड

प्रवेश पत्र

१. शेयरधनीको नाम :

२. ठेगाना :

३. शेयरधनी परिचय/हितग्राही खता नं. :

४. शेयर प्रमाण पत्र नं. :

५. लिएको शेयर संस्या :

सुप्रिम हेल्थकेयर लिमिटेड को मिति **२०८२-०८-१४** गते हुने **२०८१-८२ को** वार्षिक साधारण सभामा उपस्थितीका लागी जारी गरिएको प्रवेश पत्र ।

द्रष्टव्य : सभाकक्षमा प्रवेश गर्न यो प्रवेश पत्र अनिवार्यरुपमा लिई आउँनुहुन अनुरोध छ । अन्यथा सभाकक्षमा प्रवेश गर्न पाइने छैन ।

.....

कम्पनी सचिव

.....

सुप्रिम हेल्थकेयर लिमिटेड,

प्रोक्सी फारम

श्री संचालक समिति,

सुप्रिम हेल्थकेयर लिमिटेड,

परवानीपुर गाउँपालिका-४, बारा,

विषय : प्रतिनिधि नियुक्ति गरेको बारे ।

महोदय,

.....जिल्ला .....न.पा./गा.पा. वार्ड नं. ....बस्ने म/हामी .....ले त्यस कम्पनीको शेयरधनीको हैसियतले मिति **२०८२-०८-१४** गते हुने **२०८१-८२ को** वार्षिक साधारण सभामा स्वयं उपस्थित भई छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकोले उक्त सभामा भाग लिन तथा मतदान गर्नका लागि .....जिल्ला .....न.पा./गा.पा. वार्ड नं. ....बस्ने त्यस कम्पनीका शेयरधनी श्री.....शेयर प्रमाण पत्र नं..... लाई मेरो/हाम्रो प्रतिनिधि मनोनित गरि पठाएको छु/छौं ।

प्रोक्सी लिनेले भर्ने	प्रोक्सी दिनेले भर्ने
हस्ताक्षर :	हस्ताक्षर :
नाम :	नाम :
शेयरधनी परिचयपत्र/डिम्याट खाता नं.	शेयरधनी परिचयपत्र/डिम्याट खाता नं.
	शेयर संख्या :
	मिति : छापा :

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सुप्रिम हेल्थ केयर लिमिटेडको

पहिलो वार्षिक साधारण सभा सम्बन्धि सूचना

यस सुप्रिम हेल्थकेयर लिमिटेडको मिति २०८२ साल कार्तिक २० गते, शुक्रवार दिनको ११:०० बजे बसेको संचालक समितिको बैठकको निर्णयानुसार कम्पनीको आ.व. २०८१।८२ को पहिलो वार्षिक साधारण सभा निम्न मिति, समय र स्थानमा तपसिलका विषयहरुमा छलफल तथा निर्णय गर्न बस्ने हुँदा कम्पनी ऐन, २०६३ को दफा ६७(२) बमोजिम सम्पूर्ण शेयरधनी महानुभावहरूको जानकारी तथा उपस्थितिका लागि यो सूचना प्रकाशित गरिएको छ।

(क) वार्षिक साधारण सभा हुने मिति, समय र स्थान:

मिति: २०८२ मंसिर १४ गते, आइतबार (तदनुसार ३० नोभेम्बर, सन् २०२५)

समय: विहान ११ बजे

स्थान: कम्पनीको रजिष्टर्ड कार्यालय, विरगन्ज।

(ख) छलफलका विषयहरू:

(अ) साधारण प्रस्तावहरू

१. वार्षिक साधारण सभामा संचालक समितिको तर्फबाट अध्यक्षज्यूले प्रस्तुत गर्नुहुने आ.व. २०८१-८२ को वार्षिक प्रतिवेदन प्रस्तुत गरी पारित गर्ने सम्बन्धमा।

२. लेखा परीक्षकको प्रतिवेदनसहित कम्पनीको आ.व. २०८१-८२ को वासलात, नाफा नोक्सान हिसाब तथा नगद प्रवाह विवरण र सोसँग सम्बन्धित अनुसूचिहरुसहितको वित्तीय विवरण उपर छलफल गरी पारित गर्ने सम्बन्धमा।

३. कम्पनी ऐन, २०६३ को दफा १११ बमोजिम कम्पनीको आ.व. २०८२-८३ का लागि बाह्य लेखापरीक्षकको नियुक्ति र निजको पारिश्रमिक निर्धारण गर्ने सम्बन्धमा।

४. संचालक समिति गठन गर्ने सम्बन्धमा।

५. संचालकको पारिश्रमिक, बैठक भत्ता र अन्य सुविधा निर्धारण गर्ने सम्बन्धमा।

६. विविध।

(आ) विषेश प्रस्तावहरू:

१. कम्पनीको पुँजी संरचना अनुसार सर्वसाधारणका लागि छुट्याइएका शेयरहरूमध्ये कम्पनीको जारी पुँजीको २० प्रतिशत शेयर सर्वसाधारणमा प्रारम्भिक सार्वजनिक निष्काशन (IPO) गर्ने प्रस्ताव स्वीकृत गरी, सो कार्य सम्पादन गर्न आवश्यक सम्पूर्ण अधिकार सञ्चालक समितिलाई प्रदान गर्ने सम्बन्धमा।

२. वार्षिक साधारण सभाले गरेको संसोधनको सम्बन्धमा नियामक निकायबाट कुनै संसोधन वा हेरफेर गर्न निर्देशन दिएको खण्डमा सो बमोजिम गर्न संचालक समितिलाई अख्तियार प्रदान गर्ने सम्बन्धमा।

वार्षिक साधारण सभा सम्बन्धि अन्य जानकारी:

१. शेयरधनी महानुभावहरुको सुविधाको लागि हाजिरी पुस्तिका सभास्थलमा सभा हुने दिन विहान ९:०० वजे देखि सभा संचालन रहे सम्म खुल्ला रहने छ।

२. वार्षिक साधारण सभामा भाग लिन आउनु हुने शेयरधनी महानुभावहरुले हितग्राही खाता खोलिएको डिम्याट/शेयर प्रमाण पत्र वा आफनो परिचय खुल्ने प्रमाण वा सो को प्रतिलिपी साथमा लिई आउन हुन अनुरोध छ। अन्यथा सभा हुने स्थानमा प्रवेश गरी छलफल तथा मतदानमा भाग लिन पाईने छैन।

३. शेयरधनी महानुभावहरुको जानकारीका लागि यस कम्पनीको संक्षिप्त आर्थिक विवरण यसै सूचनासंग प्रकाशित गरिएको छ। संक्षिप्त आर्थिक विवरण लगायतका वार्षिक साधारण सभामा पेश हुने सम्पूर्ण प्रस्तावहरु कम्पनीको **website:www.supremehealthcare.com.np** मा पनि हेर्न सकिने गरि राखिएको छ।

४. साधारण सभामा भाग लिन प्रतिनिधि नियुक्ती गर्दा प्रोक्सी पत्र साधारण सभा हुनु भन्दा ४८ घण्टा अगावै कम्पनीको रजिष्टर्ड कार्यालयमा दर्ता गराउनु पर्नेछ। प्रोक्सी दर्ता गरि सके पछि सो वदर गराउन चाहेमा सो को सूचना सभा हुनु भन्दा २४ घण्टा अगावै प्रोक्सी दर्ता गरेको स्थानमा लिखित निवेदन दर्ता गर्न' पर्नेछ। प्रतिनिधि मुकरर गर्दा केहि शेयर आफै संग बाकी राखि प्रतिनिधि मुकरर गर्न पाईने छैन। सम्पुर्ण शेयरको लागि एकै व्यक्तिलाई प्रतिनिधि मुकरर गर्न' पर्नेछ। प्रतिनिधि मुकरर गर्ने शेयरधनी सभामा स्वयं उपस्थित भएमा उक्त मुकरर गरिएको प्रतिनिधि (प्रोक्सि) स्वतः रद्द हुनेछ।

५. संरक्षक रहनु भएका शेयरधनी महानुभावहरुको तर्फबाट कम्पनीको शेयरधनी दर्ता किताबमा संरक्षकको रुपमा नाम दर्ता भएको व्यक्तिले सभामा भाग लिन वा मतदान गर्न वा प्रतिनिधि (प्रोक्सी) तोक्न सकिनेछ।

६. संयूक्त नाममा शेयर रहेको भए शेयर लगत किताबमा पहिले नाम उल्लेख भएको व्यक्ति वा सर्व सम्मतबाट प्रतिनिधी नियुक्त गरिएको एक व्यक्तिले मात्र सभामा भाग लिन पाउनेछ।

७. प्रतिनिधि नियुक्त गर्ने शेयरधनी कम्पनी वा संगठित संस्था भएमा त्यस्तो कम्पनी वा संगठित संस्थाले नियुक्ती गर्ने व्यक्तिको नाम ठेगाना र परिचय पत्र सहित सो संस्था वा कम्पनीको आधिकारिक लेटरहेडमा सो कुरा खुलाई संस्थाको छाप, आधिकारिक व्यक्तिको दस्तखत भएको हुनु पर्नेछ। संस्थागत शेयरधनी बाहेक अरुले प्रतिनिधि नियुक्त गर्दा प्रोक्सी मार्फत कम्पनीको अर्को कुनै शेयरधनीलाई मात्र गर्न सकिनेछ।

८. विविध शिर्षक अन्तर्गत सभामा छलफल गर्न ईच्छुक शेयरधनीहरुले सभा हुनु भन्दा सात दिन अगावै छलफलको बिषय खोलि कम्पनी सचिव मार्फत लिखित रुपमा संचालक समितिका अध्यक्षलाई जानकारी दिनु पर्नेछ।

९. सभामा आफ्नो मन्तब्य वा जिज्ञासा ब्यक्त गर्न चाहनु हुने शेयरधनी महानुभावले अध्यक्षले तोकेको समयमा पालो पालो गरी आफ्नो मन्तब्य वा जिज्ञासा व्यक्त गरि दिनु भई सहयोग गरि दिनु हुन अनुरोध छ।

१०. शेयरधनीहरुले ब्यक्त गर्न' भएको मन्तब्य वा प्रश्नहरुका सम्बन्धमा संचालक समितिका एकल सदस्य वा सामुहिक रुपमा वा अध्यक्षलको निर्देशनमा कम्पनी व्यवस्थापनका प्रतिनिधिहरुले जवाफ दिनेछन्।

११. वार्षिक साधारण सम्बन्धी वार्षिक प्रतिवेदन, वार्षिक वित्तीय विवरण तथा थप अन्य जानकारी आवश्यक परेमा कम्पनीको आधिकारिक **website:www.supremehealthcare.com.np** मा हेर्न सकिने छ।

संचालक समितिको आज्ञाले,
कम्पनी सचिव

www.supremehealthcare.com.np

About Us

Supreme Healthcare Ltd. (SHC) is one of the fastest growing pioneer pharmaceutical company in Nepal. It is a WHO-GMP & ISO 9001:2015 Certified company with cGMP Manufacturing Facilities, Equipments & competent technical professionals engaged in the production activities of pharmaceutical dosage forms like Tablets, Capsules , Ointments, Cream, Topical Lotion and Solution as per GMP norms at every step. It manufactures affordable & quality products and markets for domestic only i.e. all places in Nepal.

Supreme Healthcare Ltd was established in 2015 with the vision of Inspiring and Supporting Life. The site covers an area of 60,000 sq. ft. and holds sophisticated state-of-the-art manufacturing plant located at Lipanimal-8, Bara, Nepal; 8 km north of Birganj city and 16 km south of Simara airport. The corporate office is located in Birganj.
Accessibility, availability and affordability of quality pharmaceutical product are the mission of Supreme Healthcare. The company's success is powered by a team of committed and competent management, technical professional and a group of well trained co-workers striving consistently to excel the quality, meets all the regulatory requirements and finally customer satisfaction.

Vision, Mission and Values

Vision:

To become a trusted and leading pharmaceutical manufacturer recognised for quality excellence, ethical operations, and innovation that contributes to accessible healthcare for all.

Mission:

To manufacture safe, reliable, and affordable pharmaceutical products that support better health and well-being. We aim to strengthen the healthcare system through consistent quality and continuous improvement.

Values:

- Quality
- Integrity
- Innovation
- Responsibility
- Teamwork

Message From Chairperson

Dear Shareholders,

It gives me great pleasure to present Supreme Healthcare Limited's first annual report. Over the past year, our company has made significant strides in advancing pharmaceutical manufacturing in Nepal while maintaining the highest standards of quality, research, and regulatory compliance.

Our vision has always been to provide innovative and reliable healthcare solutions that contribute to the well-being of communities across the country. Despite the challenges faced by the industry, we have strengthened our operations, expanded our product portfolio, and laid the groundwork for sustainable growth and long-term value creation.

We are proud of our dedicated team, whose expertise and commitment have been instrumental in achieving our operational milestones and regulatory compliance targets. Their relentless pursuit of excellence positions us well to meet growing market demand and seize emerging opportunities in the pharmaceutical sector.

Looking ahead, Supreme Healthcare Limited is committed to research and innovation, expansion of our manufacturing capabilities, and continued investment in people and technology. We aim to deliver consistent value to our shareholders, uphold our corporate responsibilities, and remain a trusted partner in improving healthcare outcomes.

On behalf of the board of directors, I extend my sincere gratitude to our shareholders, employees, and partners for their trust and support. Together, we will continue building a resilient, forward-looking organization.

Sincerely,
Ram Babu Rauniyar
Chairman
Supreme Healthcare Limited





Core Business Model

Supreme Healthcare limited operates on a quality-driven and efficiency-focused pharmaceutical manufacturing model. Our business is built on producing safe, affordable, and reliable medicines that meet regulatory standards and address healthcare needs.

Our model begins with careful research on market demand and therapeutic areas. Based on this, we source high-grade raw materials from approved and trusted suppliers. These materials are processed in our manufacturing facility using controlled, compliant, and standardized production systems.
Every batch goes through strict quality checks before release to ensure safety, consistency, and effectiveness. Once approved, our products are distributed through authorized wholesalers, pharmacies, hospitals, and healthcare providers.
Our relationships with suppliers, regulators, distributors, and healthcare partners are central to our operations. We focus on long-term partnerships, efficient supply chain management, and continuous improvement in technology and processes.
Through this model, we ensure uninterrupted production, competitive pricing, and dependable access to essential pharmaceutical products for the market.



Our Products

Supreme healthcare limited offers a broad and diverse portfolio of pharmaceutical formulations designed to address major therapeutic needs. Each category contains a wide range of 12 to 15 specialized medicines, developed to provide safe, effective, and reliable treatment options for patients. Our product lines cover chronic conditions, acute illnesses, dermatological concerns, and essential health support.

To support digestive health, our antiulcer and proton pump inhibitor category includes multiple medicines aimed at managing acidity, ulcers, and gastric discomfort. In addition, our vitamins and supplement range offers essential nutritional support to enhance immunity, recovery, and overall well-being.



RAPOL - 20



ORAZOLE



PANDOM - 40



PANDOM-D SR



Anti Diabetic & Anti Hyperlipidemic

Our anti diabetic, anti hyperlipidemic, and anti hypertensive ranges include multiple formulations that support long-term management of lifestyle-related and cardiovascular conditions. Similarly, our antifungal and antihistamine categories offer several targeted options for treating infections and allergy-related symptoms.



METSPIRE - 500 SR



METSPIRE - 850



METSPIRE - 500



METSPIRE - G2 FORTE



METSPIRE - G1 FORTE



METSPIRE - 1000 SR



GILPIRE



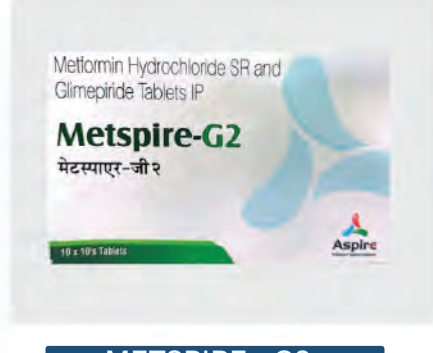
GILPIRE - 2



GILPIRE - 1



METSPIRE - G1



METSPIRE - G2



GILPIRE - 4



ROSPIRE - 20



ROSPIRE - 10



ROSPIRE - 5



ATOSPIRE - 20



ATOSPIRE - 10



AMLOSPIRE - 2.5



AMLOSPIRE - L



AMLOSPIRE - 10



AMLOSPIRE - 5



AMLOSPIRE - L



AMLOSPIRE - L



AMLOSPIRE - L

www.supremehealthcare.com.np

Anti melasma , Anti Eczema , Anti Scabial & Skin Counter Irritants

In dermatology, we provide an extensive selection of medicines across anti melasma, anti eczema, anti scabial, and skin counter irritant groups. These products focus on improving skin health, managing inflammation, and addressing specific dermatological problems with precision.



CALPREME LOTION 100ML



CALPREME LOTION 50ML



CALPREME LOTION 30ML



SCAPREME LOTION 60ML



CLOCARE-S OINTMENT



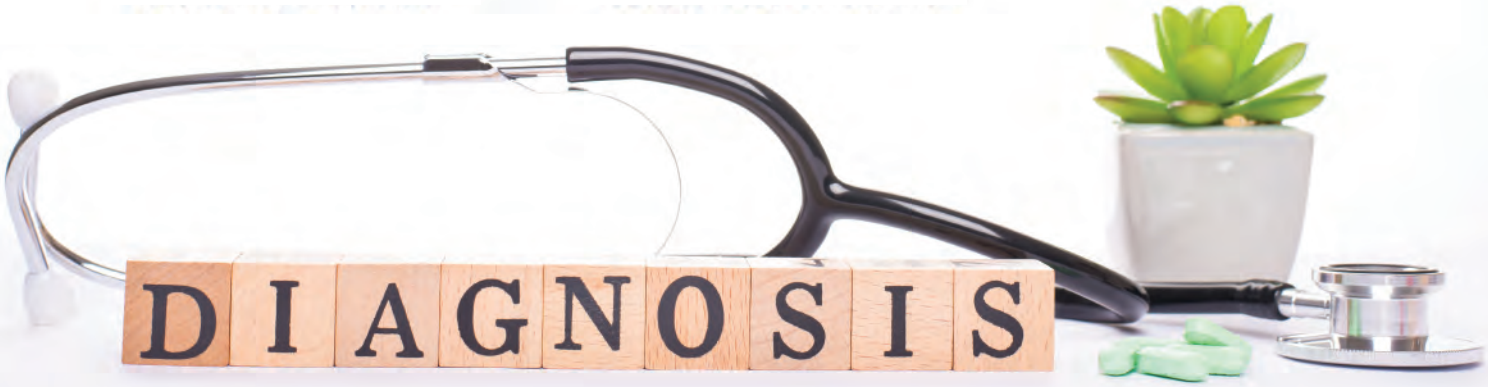
CLOCARE CREAM 30G



FUNBET CREAM 20G



CLIGSPIRE / SHESHINE CREAM



Manufacturing Capabilities and Plant Details

Supreme healthcare limited operates a modern pharmaceutical manufacturing facility designed to meet high standards of quality, safety, and regulatory compliance. Our plant is equipped to produce a wide range of formulations across multiple therapeutic categories, supporting both large-scale production and consistent supply to the market.

Our manufacturing capabilities cover tablets, capsules, ointments, creams, gels, lotions, and liquid preparations. Each production line is supported by calibrated equipment, controlled processes, and standard operating procedures that ensure accuracy and uniformity in every batch. Raw materials and packaging components are sourced from qualified suppliers, and all production activities follow established quality management guidelines.
The facility is structured with dedicated zones for manufacturing, packaging, in-process testing, and quality control. These areas are designed to maintain cleanliness, minimize cross-contamination, and support efficient workflow.

Our quality control laboratory is equipped to conduct chemical, physical, and microbiological testing, ensuring that every product meets defined standards before release.

The plant operates under strict regulatory requirements with regular monitoring, documentation, and process validation. Trained technical personnel oversee each stage of production, ensuring consistency, safety, and compliance with good manufacturing practices.

Through our structured systems, trained workforce, and modern facility, supreme healthcare limited maintains strong manufacturing capabilities that support reliable production and sustained supply of high-quality pharmaceutical products.









Antimicrobial / Antibiotic and Antiseptic

Our antimicrobial, antibiotic, and antiseptic lines include numerous formulations designed to control infections and promote wound care. For general health needs, we manufacture a variety of antipyretic, analgesic, and anti-inflammatory products that help relieve fever, pain, and inflammatory conditions.



AMBIZOLE DF



POVITIC 100ML



POVITIC 500ML



POVITIC 400ML



POVITIC 30ML



POVITIC OINTMENT 15G



MUSPIRE 10G



MUSPIRE 5G



NORRIT-400

Through these diverse therapeutic categories, each containing multiple product options, supreme healthcare limited ensures consistent availability, reliable quality, and wide coverage of essential healthcare needs.

Market and Industry Analysis

Pharmaceutical sector in Nepal:

The pharmaceutical industry in Nepal has grown steadily over the past decade, driven by increasing healthcare awareness, expanding access to medical services, and rising expectations for quality, affordable medicines. Local manufacturers now play a significant role in meeting domestic demand, supported by gradual improvements in production standards and regulatory oversight.

The sector's growth is primarily influenced by changing disease patterns, population expansion, and growing urbanization. Lifestyle-related conditions such as diabetes, hypertension, hyperlipidemia, and gastric disorders are increasing, creating sustained demand for chronic-care medicines. Similarly, infections, dermatological conditions, and seasonal illnesses continue to drive the need for essential and acute-care products.

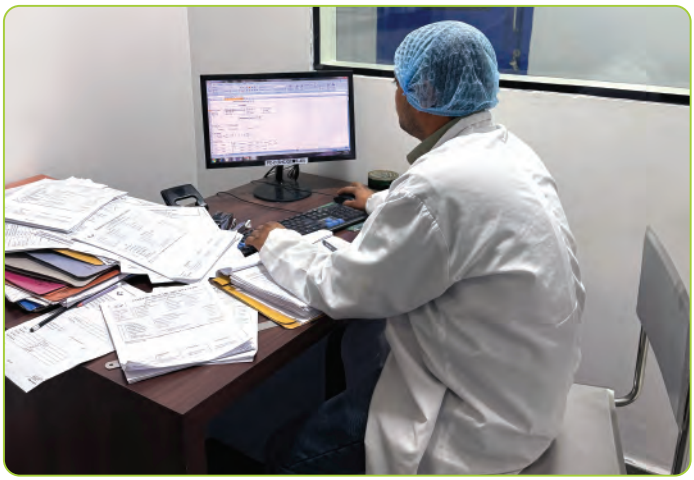
Greater health awareness improved diagnostic facilities, and wider availability of healthcare professionals have encouraged earlier diagnosis and regular treatment, further increasing demand. Government initiatives promoting healthcare access, rising insurance coverage, and growth in private hospitals and clinics have also contributed to sustained consumption of pharmaceutical products.

Nepal's pharmaceutical sector operates under the regulatory framework of the department of drug administration (DDA). The DDA oversees product registration, manufacturing licensing, quality assurance, and market surveillance. Manufacturers are required to comply with Good Manufacturing Practices (GMP) and maintain quality standards across procurement, production, testing, and distribution.

The regulatory environment has strengthened in recent years with stricter documentation requirements, periodic inspections, and increased emphasis on product quality and patient safety. These measures aim to ensure consistent production standards and enhance the credibility of Nepali pharmaceutical products in the domestic market.

The government also encourages local manufacturing through policies that prioritize quality-compliant local products in public procurement and aim to reduce dependency on imported medicines. This provides opportunities for capable manufacturers to expand production and introduce new formulations.

Overall, the pharmaceutical sector in Nepal continues to grow with strong demand fundamentals, supportive regulation, and increasing focus on quality and compliance. Companies with robust manufacturing systems, diverse product portfolios, and disciplined operational practices are well-positioned to benefit from the evolving market landscape.





Market and Industry Analysis

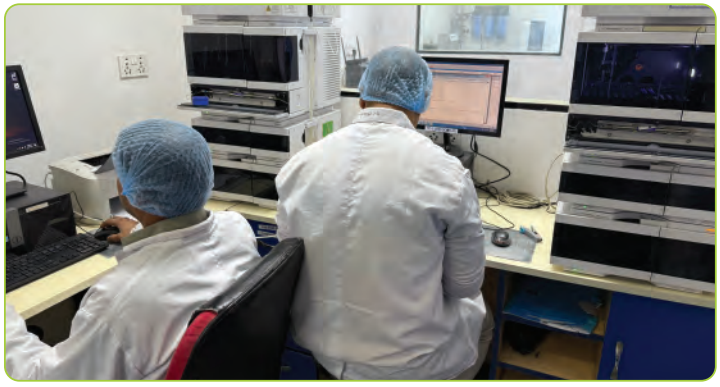
Competitive landscape:

The Nepali pharmaceutical market is moderately competitive, with a mix of established domestic manufacturers and imported brands. Local companies have strengthened their presence by improving production quality, expanding product portfolios, and adopting better manufacturing practices. Domestic manufacturers now supply a large share of essential medicines, particularly in chronic-care, acute-care, and dermatology segments, creating a strong base of local competition.

Imported products from India and other countries remain significant competitors, especially in specialized and high-value therapeutic categories. However, local manufacturers benefit from faster distribution, better market understanding, cost advantages, and favorable government policies that encourage domestic production. Competition largely revolves around product quality, brand reputation, regulatory compliance, and distributor relationships.

The sector presents multiple opportunities for expansion. Rising demand for chronic disease management offers long-term growth in anti-diabetic, anti-hypertensive, and anti-hyperlipidemic segments. Dermatology and infectious disease segments also continue to show strong demand due to changing lifestyles and environmental conditions.
Opportunities also exist in improving production capacity, introducing new dosage forms, and adopting advanced manufacturing technologies. Companies that invest in stronger quality systems, modern equipment, and compliance with higher regulatory standards are likely to capture greater market share.

The growing preference for locally manufactured products in government procurement, expanding private healthcare infrastructure, and increasing health insurance coverage further support market growth. In addition, developing export capabilities to regional markets may offer long-term strategic potential for Nepali manufacturers.
Overall, companies with strong quality systems, diversified product lines, efficient distribution networks, and continuous innovation like ours are well-positioned to benefit from the evolving competitive environment and the growing healthcare needs of the country.









सञ्चालक समितिको प्रतिवेदन

आर्थिक बर्ष २०८१-८२

(कम्पनी ऐन २०६३ को दफा १०९ अनुसार तयार गरिएको)

क) विगत बर्ष (आ.ब.२०८१-८२) को कारोवारको सिंहावलोकन:

S.No	Particulars	2081-82	2080-81	2079-80
1	Share Capital	200,100,000	80,000,000	80,000,000
2	Calls in Advance	313,198,827	-	-
3	Reserves & Surplus	68,372,994	40,320,584	37,564,403
4	Net Worth	581,671,821	120,320,584	117,564,403
5	Sales	288,270,364	263,233,834	200,653,691
6	COGS	131,409,052	123,199,219	107,526,289
7	Gross Profit	156,861,312	140,034,615	93,127,402
8	**Gross Profit Margin**	**54%**	**53%**	**46%**
9	Net Profit	28,052,411	2,756,181	1,305,363
10	**Net Profit Margin**	**10%**	**1%**	**1%**
10	No. Of Shares	2,001,000	800,000	800,000
11	**Networth**	**134**	**150**	**147**
12	**Earning Per Share (EPS)**	**14**	**3**	**2**
13	Paid up Amount Per Share	100	100	100

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ख) राष्ट्रिय तथा अन्तराष्ट्रिय परिस्थितीबाट कम्पनीको कारोवारमा परेको असर:

सञ्चालक प्रतिवेदनमा उल्लेख गरिएको।

ग) प्रतिबेदन तयार भएको मितिसम्म चालु बर्षको उपलब्धी र भविश्यमा गर्नु पर्ने कुराको सम्बन्धमा संचालक समितिको धारणा :

सञ्चालक प्रतिवेदनमा उल्लेख गरिएको।

घ) कम्पनीको औद्योगीक वा व्यवसायीक सम्बन्ध:

कम्पनीले यसै क्षेत्रमा कार्यरत कम्पनीहरु संग सुमधुर सम्बन्ध कायम गर्दै शिकेका सिपहरु लाई आदान प्रदान गर्ने र व्यवसायीक हितका लागी संगठीत हुदै अगाडी बढ्ने रण निती अंगालेको कुरा अवगत गराउँन चाहान्छु।

ङ) संचालक समितिमा भएको हेरफेर र सो को कारण:

समिक्षा अवधिमा यस कम्पनीको संचालक समितिमा कुनै पनि हेरफेर तथा फेरबदल नभएको व्यहोरा अवगत गराउँदछु।

च) कारोवार लाई असर पार्ने मुख्य कुराहरु :

सञ्चालक प्रतिवेदनमा उल्लेख गरिएको।

छ) लेखापरिक्षण प्रतिबेदन र संचालक समितिको प्रतिकृया :

यस प्रतिबेदनका साथ संलग्न लेखा परिक्षण प्रतिबेदन र वित्तीय विवरणहरुले कम्पनीको यर्थाथ स्थितीको चित्रण गरेका छन्। नियमित कारोबारको सिलसिलामा कुनै कैफियतहरु उल्लेख भएको छैन।

ज) लाभाश् बाँडफाँड गर्न सिफारीस गरिएको रु:

यस कम्पनीले हाल लाई लाभाश् बाँडफाँड गर्न सिफारीस गरेको छैन।

झ) शेयर जफत भएको भए जफत भएको शेयर संख्या , त्यस्तो शेयरको अंकित मुल्य, त्यस्तो शेयर जफत हुनु भन्दा अगावै सो वापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भए पछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयर वापत रकम फिर्ता गरेको भए सोको विवरण:

यस आ.ब. २०८१-८२ मा कम्पनीले कुनै शेयर जफत गरेको छैन

ञ) विगत आर्थिक बर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगती र सो आर्थिक बर्षको अन्तमा रहेको स्थितीको पुररावलोकन: यस कम्पनीको विगत आर्थिक बर्षको वित्तीय अवस्था यस बर्षको वित्तीय विवरणमा तुलनात्मक रुपमा समाबेश गरिएको छ।

ट) कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक बर्षमा सम्पन्न गरेको प्रमुख कारोबारहरु र सो अवधीमा कम्पनीको कारोबारमा आएको कुनै महत्वपुर्ण परिवर्तन:

यस आर्थिक बर्षमा कम्पनीलको प्रगतिको सम्बन्धमा मुल प्रतिवेदनमा उल्लेख भइसकेको छ।

ठ) विगत आर्थिक बर्षमा कम्पनीको आधारभुत शेयरधनीहरुले कम्पनीलाई उपलब्ध गराएको जानकारी:

विगत आर्थिक बर्षमा कुनै त्यस्तो जानकारी कम्पनीलाई प्राप्त भएको छैन ।

ड) विगत आर्थिक बर्षमा कम्पनीका संचालक तथा पदाधिकारीहरुले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोबारमा निजहरु संलग्न रहेकोभए सो सम्बन्धमा निजहरु बाट कम्पनीले प्राप्त गरेको जानकारी:

क्र. स.	नाम	पद	हालको शेयर संख्या
१	राम बाबु रौनियार	अध्यक्ष	१,३००,०००
२	मुकेश कुमार शर्मा	संचालक	३००,०००
३	प्रकाश कुमार सत्याल	संचालक	६०,०००
४	रेखा देवी रौनियार	संचालक	२००,०००
५	मो.कमरे आलम	संचालक	१,०००

ढ) विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्झौताहरुमा कुनै सञ्चालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराइएको जानकारीको व्यहोरा:

विगत आर्थिक वर्षमा यस्ता कुनै जानकारी कम्पनीलाई प्राप्त भएको छैन ।

(ण) कम्पनीको आफ्नो शेयर आफैले खरिद गरेका भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अङ्कित मूल्य तथा त्यसरी शेयर खरिद गरेबापत कम्पनीले भुक्तानी गरेको रकम:

आर्थिक वर्ष २०८१-८२ मा कम्पनीले कम्पनीको आफ्नो शेयर आफैले खरिद गरेको छैन ।

(त) आन्तरिक नियन्त्रण प्रणली:

नियमनकारी निकायहरुको निर्देशन एवं प्रचलित कानुनहरुको पूर्ण पालना गर्दै कम्पनीको व्यवसाय विस्तारमा आउने विभिन्न किसिमका जोखिमहरुको न्यूनीकरण गर्न आवश्यक पर्ने नीति निर्देशकहरु तयार गरि कार्यान्वयनमा ल्याईएका छन् । यस संस्थाले आन्तिरिक नियन्त्रण प्रणाली दरिलो बनाउन कर्मचारी सेवा विनियमावली र आर्थिक प्रशासन नियमावली–बनाएर लागु गरेको छ । यी नियमावलीहरुले कर्मचारी व्यवस्थापन र आर्थिक प्रशासन सम्बन्धी विषयमा विस्तृत रुपमा व्यबस्था गरेको छ । साथै आन्तरिक नियन्त्रण प्रणलीलाई समायानुकुल व्यवस्थित बनाउँदै लैजाने थप नीति निर्देशिकाहरु त्यार गरी संस्थाको आन्तरिक नियनत्रण प्रणलीलाई मजवुत बनाउन कम्पनी प्रयत्नशील रहनेछ ।

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थ) बिगत आर्थिक बर्षको कुल व्यवस्थापन खर्च:

क्र. स.	शिर्षक	रकम (रु)
१.	कर्मचारी खर्च	-२,३२,९६,०३८/-
२.	कार्य सञ्चालन खर्च	-१,४७,८२,७८६

द) लेखापरिक्षण समितिका सदस्यहरुको नामावली, निजहरुले प्राप्त गरेको पारिश्रमि, भत्ता तथा सुविधा, सो समितिले गरेको काम कारवाहिको विवरण र सो समितिले कुनै सुझाव दिएको भए सोको विवरण:

समिक्षा आ.ब. २०८१-८२ मा लेखापरिक्षण समिति छैन।

ध) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख, कम्पनीका आधारभुत शेयरधनी वा निजको नजिकका नातेदार वा निज संलग्न रहेको फर्म कम्पनी वा संगठीत संस्थाले कम्पनी लाई कुनै रकम बुझाउँन बाँकी भए सो कुरा:

समिक्षा आर्थिक बर्षमा यस किसिमको कुनै रकम बुझाउँन बाँकी छैन।

न) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख तथा पदाधिकारीहरु लाई भुक्तान गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम:

प्रमुख कार्यकारी अधिकृत तथा अन्य पदाधिकारी तथा कर्मचारीहरु लाई भुक्तान गरिएको रकम लेखापरिक्षण प्रतिबेदनमा उल्लेख गरिएको छ। .

प) शेयरधनीहरुले बुझिलिन बाँकीरहेको लाभांशको रकम:

यस किसिमको कुनै रकम बुझिलिन बाँकी रहेको छैन।

फ) दफा १४१ बमोजिम सम्पत्ती खरिद वा बिक्री गरेको कुराको विवरण:

बिगत आर्थिक बर्ष कम्पनीले कम्पनी ऐन २०६३ को दफा १४१ बमोजिम सम्पत्ती खरिद वा बिक्री गरेको छैन।

ब) दफा १७५ बमोजिम सम्वद्ध कम्पनी बिच भएको कारोवारको विवरण:

यस सम्बन्धी विवरण लेखा परिक्षकको प्रतिवेदनमा उल्लेख गरिएको छ।

भ) यस ऐन तथा प्रचलित कानून बमोजिम संचालक समितिको प्रतिबेदनमा खुलाउँनु पर्ने अन्य कुनै कुरा:

प्रचलित कानून बमोजिम खुलाउँनु पर्ने सबै कुरा खुलाई सकिएको।

म) अन्य आवस्यक कुराहरु:

संचालक समिति र लेखा परिक्षकको प्रतिवेदनमा संलग्न गरिएको छ।

सुप्रिम हेल्थकेयर लिमिटेड

परवानीपुर-४, बारा , नेपाल

प्रबन्धपत्र तथा नियमावलीको ३ महले विवरण

साविकको व्यवस्था	संशोधित व्यवस्था	संसोधन गर्नुपर्ने कारण
कम्पनी ऐन, २०६३ को दफा ३(१) बमोजिम यस कम्पनीको रजिष्टर्ड कार्यालय अन्तर्गत दर्ता भइ प्रा.लि. कम्पनीका रुपमा रहेको छ |	कम्पनी ऐन, २०६३ को दफा ३(२) बमोजिम यस कम्पनीको रजिष्टर्ड कार्यालय अन्तर्गत दर्ता भइ पब्लिक लिमिटेड कम्पनीका रुपमा रहेको छ ।	कम्पनीको उद्देश्य बमोजिम अगाडि बढाउनको लागि |
दफा ६ (क) कम्पनीको अधिकृत पूँजी रु.८,००,००,००० (अक्षरेपी आठ करोड रुपैयाँ) हुनेछ। सो पूँजीलाई प्रति शेयर रु. १००।- का दरले ८,००,००० थान साधारण शेयरमा विभाजन गरिएको छ। (ख) कम्पनीको तत्काल जारी गर्ने पूँजी रु. रु.८,००,००,००० (अक्षरेपी आठ करोड रुपैयाँ) हुनेछ। सो पूँजीलाई प्रति शेयर रु. १००।- का दरले ८,००,००० थान साधारण शेयरमा विभाजन गरिएको छ।	दफा ६ (क) कम्पनीको अधिकृत पूँजी रु.६५,००,००,००० (अक्षरेपी पैसठ्ठी करोड रुपैयाँ) हुनेछ। सो पूँजीलाई प्रति शेयर रु. १००।- का दरले ६५,००,००० थान साधारण शेयरमा विभाजन गरिएको छ। (ख) कम्पनीको तत्काल जारी गर्ने पूँजी रु. रु.६२,५०,००,००० (अक्षरेपी बैसठ्ठी करोड पचास लाख रुपैयाँ) हुनेछ। सो पूँजीलाई प्रति शेयर रु. १००।- का दरले ६२,५०,००० थान साधारण शेयरमा विभाजन गरिएको छ।	यस कम्पनीको जारी पूँजी बृदि गर्नु पर्ने भएकोले ।

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Regd No. : 1207 | COP No. : 1355

P. Naresh & Associates
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDER'S OF SUPREME HEALTHCARE LTD.

Report on the Audit of the Financial Statements
Opinion

We have audited the Financial Statements of **Supreme Healthcare Ltd.,** which comprise the Statement of Financial Position as of 32nd Ashad 2082,Statement of Financial Performance, the Statement of Cash Flows, and the Statement of Changes in Equity for the period then ended, and Significant Accounting Policies and Notes to Financial Statements.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid the financial statements presents fairly, in all material respects, the financial position of the Company, as at 32nd Ashadh 2082 (16 July 2024), and its financial performance, changes in equity, cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with Nepal Financial Reporting Standards (NFRS).

Basis for Opinion

We conducted our audit of the financial statements 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 Handbook of The Code of Ethics for Professional Accountants issued by The Institute of Chartered Accountants of Nepal (ICAN), and we have fulfilled our other ethical responsibilities in accordance with the ICAN's Handbook of The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) that we identified. These matters included those that had the greatest effect on the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

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

The management is responsible for the other information. The other information comprises the information included in the Annual Report including other reports but does not include the financial statements and our auditors report thereon. These reports are expected to be made available to us after the date of this auditor's report.

Our opinion on the Financial Statements does not cover the other information and, accordingly, 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 inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

P. NARESH & ASSOCIATES
Kathmandu
Chartered Accountants

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We have communicated 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.

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

Report on Other Legal and Regulatory Requirements

Based on our examination, we would like to further report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- The financial statements referred in this report have been prepared in accordance with concerning law and are in agreement with the books of accounts maintained by the company;
- Proper books of account as required by prevailing laws have been kept by the company so far as appears from our examination of such books;
- The aforementioned financial statements read together with notes to accounts, are presented fairly, in all material respects, the financial position of the company as at 32 Ashad 2082 the results of its operation and its cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRS) and comply with concerning laws.
- To the best of our information and according to explanations given to us and from our examination of the books of accounts for the purpose of our audit, we have not come across cases where directors or any employee of the company have acted contrary to the provisions of law, or committed any misappropriation or caused loss or damage or acted in a manner to jeopardize the interest of the company.

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

CA Naresh Kumar Patel
Proprietor
For P. Naresh & Associates
Chartered Accountants
Babarmahal, Kathmandu
Date :-2082/07/20
UDIN: 251127CA02062bDpJz

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Supreme Health Care Ltd.

Parwanipur-04, Bara

Statement of Financial Position

As on 32nd Ashad 2082 (16th July 2025)

Amount (NRs.)

Notes	Particulars	As at 32nd Ashadh 2082	As at 31st Ashadh 2081	As at 1st Shrawan 2080
	ASSETS			
	Non-Current Assets			
3.1	Property, Plant & Equipments	226,654,858	201,279,618	213,869,184
3.1	Capital WIP	-	29,908,861	29,908,861
3.2	Intangible Assets	75,119,044	75,196,527	75,019,760
3.9	Deferred Tax Assets	134,233	-	-
	Financial Assets			
3,5	Advances and Deposits	180,000,000	-	-
3.3	Investments	-	-	-
	Total Non-Current Assets	**481,908,134**	**306,385,006**	**318,797,805**
	Current Assets			
3.3	Investment	-	-	-
3.4	Inventories	99,669,384	77,369,278	85,317,311
3.5	Advances and Deposits	45,194,443	31,174,104	32,041,417
3.11	Income Tax Assets	-	-	151,139
	Financial Assets			
3.6	Trade and Other Receivables	167,358,942	118,243,998	104,715,230
3.3	Investments	-	-	-
3.7	Cash and Cash Equivalents	53,569,773	8,120,442	2,497,819
	Total Current Assets	**365,792,542**	**234,907,822**	**224,722,916**
	TOTAL ASSETS	**847,700,676**	**541,292,828**	**543,520,722**
	EQUITY AND LIABILITIES			
	LIABILITIES			
	Non-Current Liabilities			
3.8	Employment Benefit Obligations	-	-	-
3.12	Lease Liabilities	6,526,143	-	-
	Financial Liabilities			
3.10	Borrowings	201,351,969	332,663,300	293,691,300
	Total Non-current Laibilities	**207,878,113**	**332,663,300**	**293,691,300**

Supreme Healthcare Ltd.

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

Supreme Health Care Ltd.

Parwanipur-04, Bara

Statement of Financial Position

As on 32nd Ashad 2082 (16th July 2025)

Amount (NRs.)

Notes	Particulars	As at 32nd Ashadh 2082	As at 31st Ashadh 2081	As at 1st Shrawan 2080
	Current Liabilities			
3.11	Income Tax Liability (Net)	4,940,640	387,665	-
3.8	Employment Benefit Obligations	2,963,910	6,293,188	6,873,589
3.12	Lease Liabilities	947,527	-	-
3.13	Provision	-	-	-
	Financial Liabilities			
3.10	Borrowings	11,545,648	24,962,023	59,962,023
3.15	Trade and Other Liabilities	18,112,586	46,995,272	45,770,755
3.14	Other Short Term Liabilities	19,640,433	9,670,798	19,658,652
	Total Current Liabilities	**58,150,743**	**88,308,945**	**132,265,018**
	TOTAL LIABILTIES	**266,028,855**	**420,972,245**	**425,956,318**
	EQUITY			
3.16	Share Capital	200,100,000	80,000,000	80,000,000
3.16l	Calls-in Advance	313,198,827	-	-
3.17	Other Equity (Including Retained Earnings)	68,372,994	40,320,584	37,564,403
	TOTAL EQUITY	**581,671,821**	**120,320,584**	**117,564,403**
	TOTAL EQUITY AND LIABILITIES	**847,700,676**	**541,292,828**	**543,520,720**
	Contingent Liabilities	-	-	-

The accompanying notes to accounts are integral part of these financial statements

As Per Our Report of Even Date

P. NARESH & ASSOCIATES ★ Kathmandu ★ Chartered Accountants

Ram Bahadur Rauniyar
Director

Mukesh Kumar Sharma
Director

CA Naresh Kumar Patel
Proprietor
P.Naresh and Associates
Chartered Accountants

Suresh Sah
Account Officer

Supreme Healthcare Ltd.

Date: 2082/07/20
Place: Birgunj

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Supreme Health Care Ltd.

Parwanipur-04, Bara

Statement of Financial Performance

For the year ended 32nd Ashad 2082 (16th July 2025)

Amount(NRs)

Notes	Particulars	FY 2081-82	FY 2080-81
3.19	Revenue from Operation	288,270,364	263,233,834
3.20	Cost of Goods sold	131,409,052	123,199,219
	Gross Profit	**156,861,312**	**140,034,615**
3.21	Other Income	1,848,914	647,658
	Total Income	**158,710,226**	**140,682,273**
	Administrative and Other Operating Expenses		
3.22	Employee Benefit Expenses	23,296,038	25,081,714
3.23	Depreciation and Amortization Expenses	10,855,068	8,630,438
3.24	Other Administrative Expenses	14,782,786	16,763,400.35
	Selling and Distribution Expenses		
3.25	Distribution, Logistics and Advertisement Expenses	44,777,586	37,661,660
	Profit from Operation	**64,998,748**	**52,545,061**
3.26	Finance Cost and Other Charges	31,338,894	49,250,077
3.27	Impairment Charges/(Reversal)	-	-
	Profit Before Tax	**33,659,854**	**3,294,984**
3.28	**Income Tax Expenses :**		
	Current Tax Expenses	5,741,676	643,026
	Previous Year Tax Expenses		(104,222)
	Deferred Tax Income/(Expenses)	(134,233)	-
	Net Profit After Tax	**28,052,411**	**2,756,181**
	Other Comprehensive Income:		
	Items that will not be reclassified to profit or loss		
	Gains/(losses) from investment in equity instruments me	-	
	Actuarial gains/(losses) on defined benefit plans	-	-
	Income tax relating to above items	-	-
	Net other comprehensive income that will not be reclassified to profit or loss	-	-
	Total Comprehensive Income	**28,052,411**	**2,756,181**
	Earning Per Share (EPS)	**14**	**3**

The accompanying notes to accounts are integral part of these financial statements

As per our separate report of even date

Ram Bahadur Rauniyar
Director

Mukesh Kumar Sharma
Director

CA Naresh Kumar Patel
Proprietor
P.Naresh and Associates
Chartered Accountants

P. NARESH & ASSOCIATES ★ Kathmandu ★ Chartered Accountants

Suresh Sah
Account Officer

Supreme Healthcare Ltd.

Date: 2082/07/20
Place: Birgunj

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Supreme Health Care Ltd.

Parwanipur-04, Bara

Statement of Changes in Equity

As on 32nd Ashad 2082 (16th July 2025)

Amount (NRs)

	Equity	Reserve & Surplus			Total Equity
		Security Premium	Retained Earnings	Fair Value Reserve	
Balance as of Ashad 31, 2080	**80,000,000**	**-**	**37,564,403**		**117,564,403**
Adjustment/Restatement	**-**	**-**		**-**	**-**
Balance as of Shrawan 1, 2080 (Restated)	**80,000,000**	**-**	**37,564,403**	**-**	**117,564,403**
Changes in equity for the year ended Ashad 31, 2080					
Issue of Share	-	-	-	-	-
Dividend to Equity-Holders:					
Issue of Bonus Share	-	-	-	-	-
Cash Dividend	-	-	-	-	-
Profit/(Loss) for the year	-	-	2,756,181	-	2,756,181
Other Comprehensive Income	-	-	-	-	-
Transfer to Reserves during the year	-	-	-	-	-
Transfer from Reserves during the year	-	-	-	-	-
Balance as of Ashad 31, 2081	**80,000,000**	**-**	**40,320,583**	**-**	**120,320,583**
Adjustment/Restatement	**-**	**-**	**-**	**-**	**-**
Balance as of Shrawan 1, 2081 (Restated)	**80,000,000**	**-**	**40,320,583**	**-**	**120,320,585**

Supreme Healthcare Ltd.

P. NARESH & ASSOCIATES ★ Kathmandu ★ Chartered Accountants

Supreme Health Care Ltd.

Parwanipur-04, Bara

Statement of Changes in Equity

As on 32nd Ashad 2082 (16th July 2025)

Amount (NRs)

	Equity	Reserve & Surplus			Total Equity
		Security Premium	Retained Earnings	Fair Value Reserve	
Balance as of Shrawan 1, 2081 (Restated)	**80,000,000**	**-**	**40,320,583**	**-**	**120,320,587**
Changes in equity for the year ended Ashad 31, 2081				-	
Issue of Share	120,100,000	-	-	-	**120,100,000**
Calls in Advance	313,198,827				**313,198,827**
Dividend to Equity-Holders:					
Issue of Bonus Share	-	-	-	-	-
Cash Dividend	-	-	-	-	-
Profit/(Loss) for the year	-	-	28,052,411	-	**28,052,411**
Transfer to Reserves during the year	-	-	-	-	-
Increase/(Decrease) in Fairvalue During the Year	-	-	-	-	-
Deferrd Tax On Fairvalue Increase/ (Decrease)				-	-
Balance as of Ashad 32, 2082	**513,298,827**	**-**	**68,372,993**	**-**	**581,671,821**

The accompanying notes to accounts are integral part of these financial statements

As Per Our Report of Even Date

Ram Bahadur Rauniyar
Director

Mukesh Kumar Sharma
Director

Suresh Sah
Account Officer

CA Naresh Kumar Patel
Proprietor
P.Naresh and Associates
Chartered Accountants

P. NARESH & ASSOCIATES ★ Kathmandu ★ Chartered Accountants

Date: 2082/07/20
Place: Birgunj

Supreme Healthcare Ltd.

Supreme Health Care Ltd.

Parwanipur-04, Bara

Statement of Cash Flow

For the year ended 32nd Ashad 2082 (16th July 2025)

Amount(NRs)

Particulars	FY 2081-82	FY 2080-81
Cash Flows from Operating Activities		
Profit After Tax	28,052,411	2,756,181
Add/(Less) : Non-cash Income and Expenses		
Depreciation of Property, Plant and Equipment	19,277,172	17,591,648
Amortisation of Intangibles	77,483	77,483
Interest on Borrowing	31,338,894	49,250,077
Interest on Lease Liabilities	-	-
Lease Paid	-	-
Cash Flows from Operation Before Working Capital	**78,745,960**	**69,675,387**
Decrease/(Increase) in Current Assets	(85,435,389)	(4,712,312)
Increase/(Decrease) in Current Liabilities	(30,158,202)	(43,956,073)
Cash Flow from Operation	**(36,847,631)**	**21,007,003**
Financial Expenses	-	-
Income Tax Paid	(134,233)	(104,222)
Net Cash Flows from Operating Activities	**(36,981,864)**	**20,902,781**
Cash Flows from Investing Activities		
Purchase of Property, Plant & Equipments	(14,743,551)	(5,002,081)
Proceeds From Disposal of PPE	-	-
Disposal of Property, Plant & Equipments	-	-
Investment	(180,000,000)	-
Purchase/Sales of Intangible Assets	-	-
Net Cash Flows from Investing Activities	**(194,743,551)**	**(5,002,081)**
Cash Flows from financing Activities		
Increase in Equity	120,100,000	-
Increase in Calls in Advance	313,198,827	-
Increase in Non Current Liabilities	(124,785,187)	38,972,000
Interest Paid During the Year	(31,338,894)	(49,250,077)
Net Cash Flows from Financing Activities	**277,174,746**	**(10,278,077)**
Net Increase/(Decrease) in Cash & Bank Balances	**45,449,331**	**5,622,623**
Cash and Cash Equivalent at The Beginning of The Year	8,120,441	2,497,819
Cash and Cash Equivalent at The End of The Year	**53,569,772**	**8,120,441**

As per our separate report of even date

Ram Bahadur Rauniyar
Director

Mukesh Kumar Sharma
Director

CA Naresh Kumar Patel
Proprietor
P.Naresh and Associates
Chartered Accountants

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

Suresh Sah
Account Officer

Date: 2082/07/20
Place: Birgunj

Supreme Healthcare Ltd.

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Supreme Health Care Ltd.

Parwanipur-04, Bara

Significant Accounting Policies and Explanatory Notes

For the year ended 32nd Ashad 2082 (16th July 2025)

1 Corporate Informations

1.1 Company's Profile

Supreme Health Care Ltd. (hereunder called Company), is a limited liability company registered with the Office of Company Registrar in Nepal on 9th December 2009 A.D (2066 BS Mangsir 23) in Nepal .The company is domiciled in Nepal and has its registered office in Parwanipur-04, Bara. The company is engaged in the production and sales of pharmaceuticals. The company is registered with Tax Office of Nepal on 9th Poush 2066 and has obtained PAN 303926234 from Simara Tax Office, Bara.

1.2 Nature of Business

Supreme Healthcare Ltd. (SHC) is a growing pharmaceutical company in Nepal. It is a WHO-GMP & ISO 9001:2015 Certified company with cGMP Manufacturing Facilities, Equipments & competent technical professionals engaged in the production activities of pharmaceutical dosage forms like Tablets, Capsules , Ointments, Cream, Topical Lotion and Solution as per GMP norms at every step. It manufactures affordable & quality products and markets for domestic only i.e. all places in Nepal.

2 Basis of Preparation

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the Nepal Financial Reporting Standards (NFRS) issued by the Accounting Standards Board Nepal. These conform, in material respect, to International Financial Reporting Standards (IFRS) as issued by the International Accounting Standard Board (IASB). The financial statements have been prepared on a going concern basis.

This section describes the critical accounting judgement that the company has identified as having potentially material impact on the company's financial statements and sets out our significant accounting policies that relate to the financial statements as a whole. Accounting policies along with explanatory notes, wherever such explanation is required, is described in specific relevant sections. The company's accounting policies require the management to exercise judgement in making accounting estimates.

2.2 Accounting Pronouncements

The company has prepared its financial statements based on the Nepal Financial Reporting Standards (NFRS) issued by the Accounting Standards Board Nepal (ASBN) on 19th Ashad, 2073 (corresponding to July 3, 2016). The preparation and presentation of these statements have been done in accordance with the policies outlined under NFRS. The Financial Statements have also been prepared in accordance with the relevant presentational requirements of the Company Act, 2063 of Nepal.

Supreme Healthcare Ltd.

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

2.3 Accounting Convention

The company's financial statements are prepared on the basis of historical cost. According to the historical cost concept, if historical cost cannot be determined, then assets and liabilities are measured at fair value or amortized cost, as appropriate.

Historical cost refers to the purchase price or the amount paid to acquire an asset or liability. When the market for determining the fair value is inactive or unreliable, the value used in such cases is known as fair value. Fair value is used only when the market value of the asset or liability can be reliably measured.The financial statements are prepared on a historical cost except for certain material items that have been measured at fair value as required by the relevant NFRS and explained in the ensuring policies below.

Furthermore, fair value measurement is done according to the following levels:

Level 1:

If the asset or liability has an active market with publicly quoted prices, the value of identical assets or liabilities is taken as the fair value.

Level 2:

If a market is not active but prices are available for similar assets or liabilities, or if the fair value can be determined using valuation techniques or observable inputs (such as market data), that value is used.

Level 3:

Used when the fair value must be derived using unobservable inputs (e.g., internal estimates).

Amortized cost refers to the valuation of financial assets or liabilities at the original recorded amount, adjusted over time. This involves accounting for the difference between the initial (purchase) value and the maturity (final) value by applying the Effective Interest Rate (EIR) method. Additionally, adjustments are made for any impairment losses or uncollectible amounts.

Effective interest rate (EIR) method calculates the carrying amount of a financial asset or liability by evenly distributing interest income or expense over the life of the instrument. This includes accounting for premiums, discounts, and other integral costs, ensuring a consistent rate of return.

2.5 Approval of Financial Statement by Board of Directors

The board of directors has approved the financial statement for the period on 20 Kartik 2082 and decided to submit at AGM for final approval from the meeting of shareholders.

2.6 Reporting Period

The Company follows Nepalese financial year based on Nepali calendar starting from 1st Shrawan and ending on last day of Ashad.

Particulars	As per Nepali Calendar	As per English Calendar
Current Reporting Period	1st Shrawan 2081 to 31st Ashad 2082	16th July 2024 to 16th July 2025
Comparative Reporting Period	1st Shrawan 2080 to 31st Ashad 2081	17th July 2023 to 15th July 2024

2.7 Presentations

Statement of Financial Position

The figures for previous years are rearranged and regrouped wherever necessary for the purpose of facilitating comparison. Appropriate disclosures are made wherever necessary. The company presents assets and liabilities in statement of financial position based on current/non-current classification.

The Company classifies an asset as current when it is:

- Expected to be realized or intended to sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading.
- Expected to be realized within twelve months after the reporting period.
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

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The Company classifies an Liabilities as current when it is:

- Expected to be settled in normal operating cycle
- Held primarily for the purpose of trading
- Due to be settled within twelve months after the reporting period or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets/liabilities.

The company's operating cycle has been defined as twelve-month period.

Statement of Profit or Loss

The statement of profit or loss has been prepared using classification "by function" method.

Statement of Cash Flow

The statement of cash flows has been prepared using indirect method. Cash flows from operating activities, in addition to the adjustments from profit for non-cash and non-operating activities, movements in working capital, interest and taxes, separately include cash flows relating to employee bonus and retirement benefits.

Statement of Changes in equity

Statement of Changes in equity has been presented by disclosing each part of equity.

2.8 Materiality and Aggregations

Each material class of similar items is presented separately in the financial statements. Items of dissimilar nature or function are presented separately unless they are immaterial.

2.9 Functional and Presentation Currency

The financial statements are presented in Nepalese Rupees (NRs.) which is the currency of the primary economic environment in which the company operates. The financial information presented has been rounded off to nearest rupee except where otherwise stated.

2.10 Use of Estimates and Judgements

The preparation of financial statements in line with applicable NFRS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amount of assets or liabilities in future periods. The estimates are reviewed periodically by the management. The estimates are revised accordingly and such changes are accounted prospectively.

Key Areas of Estimates, Assumptions, and Judgments in the Preparation of Financial Statements

i). Fair Value of Financial Instruments
ii). Classification of Financial Assets and Financial Liabilities
iii). Impairment Losses on Financial Assets
iv). Impairment Losses on Non-Financial Assets
v). Useful Economic Life of Property, Plant, and Equipment (PPE)
vi). Taxation and Deferred Tax
vii). Defined Benefit Obligations
viii). Provisions for Liabilities, Commitments, and Contingencies

Specific accounting estimates have been included in the relevant section of the notes wherever the estimates have been applied along with the nature and effect of changes of accounting estimates, if any.

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2.11 Limitations to NFRS Implementation

In circumstances where the costs of implementation outweigh the benefits, or where practical challenges and limitations exist, full implementation of Nepal Financial Reporting Standards (NFRS) may not be beneficial or achievable. Accordingly, any such limitations or exemptions have been disclosed as appropriate.

2.12 Responsibilities for the preparation of Financial Statement

As per the section 108(5) of Company's act 2063 the directors or other officers shall have the final responsibility to maintain books of account and records of the company. The Board of Directors acknowledges the responsibility for the preparation and presentation of financial statements which comprises of :

Statement of Financial Position: Information related to the company's financial position as of the end of Ashad, 2082.

Statement of Profit or Loss and Statement of Other Comprehensive Income: Information related to the company's financial performance for the fiscal year 2081/82, including profit or loss and other comprehensive income.

Statement of Cash Flows: Information regarding cash flows for the fiscal year 2081/82.

Statement of Changes in Equity: Information on changes in equity that occurred during the fiscal year 2081/82.

Notes to Accounts: Explanatory notes and accounting policies followed in the preparation of financial statements, as well as significant decisions taken by the management and board committee during the financial reporting process.

3 Accounting Policies

NFRS requires adoption of accounting policies that are most appropriate to the company's circumstances determining and applying accounting policies. Directors and management are required to make judgement in respect of items where the choice of specific policy, accounting estimate or assumption to be followed could materially affect the company's reported financial position, results or cash flows.

Specific accounting policies have been included in the specific section of the notes for each items of financial statements which requires disclosures of accounting policies or changes in accounting policies. Effect and nature of the changes have been disclosed wherever required.

The Company has consistently applied the following accounting policies to all periods presented in these financial statements.

The Company adopted Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) from 1 January 2024. The amendments require the disclosure of 'material', rather than 'significant', accounting policies. Although the amendments did not result in any changes to the accounting policies.

A. Property Plant and Equipments

i.) Recognition and Measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

Cost includes expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located. Buildings & other infrastructures constructed by the Company on leasehold land are capitalised and included under the category of ROU Assets.

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ii.) Subsequent Cost

Subsequent to initial recognition, cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. All other repair and maintenance expenses are charged in the statement of profit or loss and other comprehensive income as they are incurred.

iii.) Depreciation

All items of property, plant and equipment have been depreciated on straight line basis. Depreciation on additions are charged from the month of acquisition. On disposal of an asset, depreciation is charged up to the month prior to the disposal. No depreciation is charged for land and assets under construction. The Company is following this policy consistently from prior periods.

Categories	Useful Lifes 2081/082 (SLM)	2080/81 (WDV)	Residual Values 2081/082	2080/081
Land	Nil	Nil	-	-
Building	20 Yrs	5%	-	-
Furniture & Office Eqı	4 Yrs	25%	-	-
Vehicle	5 Yrs	20%	-	-
Plant and Machinery	7 Yrs	15%	-	-

Depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted as appropriate. No significant adjustment in respect of items of property, plant and equipment was done in the twelve-month period ended 32 Ashadh 2082.

Details is Presented in Note 3.1 to the financial statements.

iv.) Assets Under Construction:

Assets under construction represent the cost incurred for acquisition and/or construction of items of property, plant and equipment that are not ready for use at reporting date and these are stated at cost, net of accumulated impairment losses, if any

v.) Impairment

The carrying amount of the entity's non-financial assets, other than inventories and deferred tax assets (considered as disclosed separately under respective accounting standards), are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated. However, no such conditions that might be suggestive of a heightened risk of impairment of assets existed at the reporting date.

An impairment loss is recognised through the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount.

The recoverable amount of an asset is calculated as the present value of estimated future cash flows, that will be generated by the use of that asset, discounted at an appropriate rate.

Impairment Indicators Comprises

a) Significant Decline in Market Value: A noticeable drop in the asset's market price below its carrying amount, especially if the decline is more than expected from normal use or passage of time.

b) 'Physical Damage or Obsolescence: Evidence of physical damage (e.g., fire, wear and tear) or technological obsolescence that reduces the asset's ability to generate future economic benefits.

c) Underperformance or Restructuring: If the asset is part of a cash-generating unit that is underperforming, being restructured, or likely to be disposed of, it may indicate impairment.

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vi.) Disposal

An asset is derecognised on disposal or when no further economic benefits are expected from its use. Gain or loss on disposal of an asset is determined as the difference of net disposal proceeds and the carrying amount of the asset and is recognised as gain or loss from disposal of asset under other income/expense in the statement of profit or loss and other comprehensive income.

vii.) Rou Assets

Leased assets are capitalised from the start date of the lease agreement at the present value of the future leased payments, based on the rate of interest entered in the asset master data. Low value lease or short term leases (less than 12 months) have been excluded from the recognition requirements and expensed in operating profit as rental costs. Lease reassessment and lease modification to increase/decrease the value of an asset depending on a change in scope of lease agreement can be made if necessary.

The asset is written off on a straight-line basis over the tenure of the lease agreements. Hence, the useful life of any lease assets depends on the number of periods the assets can be used. The useful life of such assets are dependent on individual agreement and can vary from one agreement to another.

B. Intangible Assets

Intangible assets with a determinable useful life are recognized at acquisition cost, less accumulated amortization and accumulated impairment losses, if any.

Amortization is charged over the useful life of the intangible asset. The company reviews the expected useful life and the pattern of expected future economic benefits from the asset in accordance with NAS 08. Amortization methods and periods are revised when there is a significant change in the expected usage or economic benefits derived from the asset.

According to the company's financial statements, the useful life of such intangible assets has been estimated to be five years. The assets are amortized using the Straight-Line Method.

Details is Presented in Note 3.2 to the financial statements.

C. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Non-derivative financial instruments comprise deposits, trade and other receivables, cash and cash equivalents, trade and other payables, intercompany payables and interest-bearing borrowings.

1) Financial Assets

The Company initially recognises receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the date at which the Company becomes a party to the contractual provisions of the transaction. The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. The Company's financial assets comprise trade and other receivables, financial investment assets, deposits and cash and cash equivalents.

i) Trade Receivables

Trade and other receivables consist of unpaid bills receivable from customers and other parties. Trade and other receivables are recognised initially at original invoice amount and subsequently measured at the remaining amount less expected credit loss at the year end, which is made at the discretion of the management as per the credit policy.

Details is presented in Note 3.6 to the financial statements.

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ii) Pre Payment Advances & Deposits

Advances & Deposits are measured at payment value which are expected to be recovered after completion of a certain period or purpose. The Company assesses the recoverability of advances at each reporting date. A provision is recognized when there is objective evidence that the amounts may not be recoverable, either in full or in part. The amount of the provision is determined based on historical trends, specific circumstances of the party, and other relevant factors. The provision is reviewed periodically and adjusted as appropriate.

Details is presented in Note 3.5 to the financial statements.

iii) Investment in Fixed Term Deposits

The company has invested in fixed-term deposits with banks in Nepal under its name. These deposits have a fixed maturity period and earn interest at a predetermined rate. The interest rate and other terms may vary depending on the bank. According to NFRS 9, such term deposits are measured at amortized cost using the effective interest rate (EIR) based on their maturity period and effective interest rate.

If such deposits are to be redeemed before maturity or interest is to be received periodically, in such cases, unless otherwise specified, the intrinsic coupon rate is assumed to be the interest rate. Accounting treatment has been presented in paragraph 4.3 of Explanatory Notes.

iv) Cash and Cash Equavalents

Cash and cash equivalents refer to assets that are highly liquid and are generally expected to mature within three months. These are held to meet short-term obligations and immediate liquidity needs of the entity.

Such assets are recorded at fair value, and the risk of changes in their value is considered to be minimal. Examples include call deposits and other instruments that can be readily converted into cash with insignificant risk of value change. The balance of cheque books may also be included in this category.

Valuation and Risk Considerations

While valuing cash and cash equivalents, factors such as Time Value of Money and Inflationary Devaluation are taken into account, particularly when assessing the value of interest income receivable on such assets.

Details is presented in Note 3.7 to the financial statements.

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v) Impairment of Financial Assets

Recognition

Financial assets not carried at fair value through profit or loss and receivables are assessed at each reporting date to determine whether there is objective evidence that any particular asset is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably

The carrying value of the non-financial assets, other than inventories, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of the asset or its cash generating unit exceeds its recoverable amount. Impairment losses, if any, are recognised in the statement of profit or loss and other comprehensive income.

vi) Calculation of Recoverable Amount

The recoverable amount of asset is the greater of its net selling price or its value in use. The latter is determined by discounting the estimated future cash flows to a present value using a discount rate which reflects the current market assessment of the time value of money and risk specific to the asset. For an asset that does not generate significantly independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

vii) Reversal of Impairment

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the assets' carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

2.) Financial Liabilities

The Company initially recognises financial liabilities in its statement of financial position when the Company becomes a party to the contractual provisions of the liability. The Company recognises such financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expired. The Company's financial liabilities comprise trade and other payables.

i) Trade and Other Liabilities

a. Trade Payables

Trade payables are recognised when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the Company of resources embodying economic benefits. Short term Trade and other payables are recognised at cost whereas trade payables of long term nature are recognised at Amortised Cost based on the contractual cashflow expected to be made.

b. Other Short Term liabilities

Other short-term liabilities are the financial obligations that are expected to be settled within the company's normal operating cycle or within twelve months after the reporting date. These liabilities include items such as advance payable, TDS and other statutory dues payables.

Details is presented in Note 3.15 to the financial statements.

Offsetting a financial asset and a financial liability

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously

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D) Inventories

Valuation of inventories of RM and PM are based on standard costs. Standard rates are determined based on the expected future rate of materials taking into account various geo political, economic and market situations. Once a year, management assesses whether the standard cost of inventories approximates the actual cost. During the year, the standard cost is revised if it deviates by more than 5% from the actual cost.

Valuation of inventories of FG is also based on standard costs. Standard costs here include direct material costs, direct labour costs, direct and indirect fixed and variable overheads. Indirect production overheads are calculated on the basis of relevant assumptions as to capacity utilization, production time and other factors.

Details is presented in Note 3.4 to the financial statements.

E) Lease

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration.

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

ROU Assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised and lease payments made at or before the commencement date less any lease incentives received.

Lease Liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including insubstance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Details is presented in Note 3.12 to the financial statements.

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Short Term Lease Liabilities and Low Value Lease liabilities

The Company is not applying the recognition and measurement requirements of NFRS 16 to short-term leases (leases of less than 12 months maximum duration). It is also not applying the recognition and measurement requirements of NFRS 16 to leases for which the underlying asset is of low value (i.e. less than USD 5,000 or BDT equivalent when new). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

F) Equity

i) Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares are recognised as a deduction from equity, net of any tax effects.

Paid up capital represents total amount contributed by the shareholders and bonus shares, if any, issued by the Company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

ii) Retained Earnings

Retained earnings represent the cumulative net profits of the company that have not been distributed to shareholders as dividends or transferred to other reserves. In the statement of financial position, retained earnings are presented as a component of equity.

iii) Other Reserves

The company maintains two reserves as per standard accounting practices: the Corporate Social Responsibility (CSR) reserve and the Fair Value Reserve. The CSR reserve is established by allocating 1% of total earnings, as mandated by the Industrial Enterprise Act, 2076, to fulfill social responsibility obligations. This reserve finances various social welfare projects. The fair value reserve reflects unrealized gains or losses on investments valued at fair value through OCI in line with standard accounting principles. Investment in associates is measured in fair value through OCI.

G) Employee Benefits

i) Short Term Employee Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related services are provided. A liability is recognized for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

ii) Post Employment Benefits

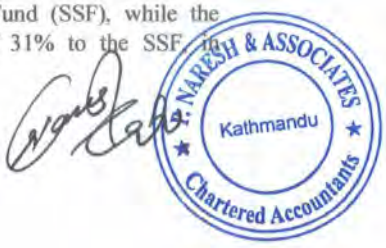
Post Employment Benefits includes defined contribution plan and Defined Benefit Plan

a) Defined Contribution Plan

Under defined contribution plans, the Company makes fixed contributions to the employee retirement benefit fund, after which the Company's legal and constructive obligations are discharged. Among the employee benefits provided by the Company after service retirement, the employee provident fund contribution has the characteristics of a defined contribution plan. The Company has recognized such benefits as expenses on an accrual basis in this year's financial statements.

As per the Company's employee service terms and regulations, the Company contributes 10% of the employee's basic salary to the Employee Provident Fund, with a matching 10% contribution deducted from the employee's salary and deposited into the same approved retirement fund. Additionally, the Company contributes 21% of the employee's salary to the Social Security Fund (SSF), while the employee contributes an additional 10%, resulting in a total contribution of 31% to the SSF, in accordance with applicable laws and regulation





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b) Defined Benefit Plan

Under defined benefit plans, the benefits to be provided at the time of retirement are clearly defined, but the amount to be paid for such benefits is uncertain as it is based on the final salary that the retiring employee will receive. Such benefits may involve actuarial risks (risk that the cost of benefits may exceed expectations) and investment risks.

Based on the Company's regulations, the following benefits provided to the Company's employees upon service retirement fall under defined benefit plans:

a.) Gratuity Benefits

iii) Other Long Term Benefits

Long-term employee benefits include long-term leave, long-term disability benefits, etc. The Company has adopted a policy of accounting for such benefits based on actuarial valuation.

iv) Termination Benefits

The Company has adopted a policy of recognizing expenses and liabilities for termination benefits on the earlier of the following dates:

- When the Company can no longer withdraw its proposal for employee termination, or,
- When the Company recognizes expenses for restructuring that fall within the scope of Nepal Accounting Standard 37 and involve termination payments.

H) Income Tax Liability (Net)

The Company has presented income tax assets and liabilities on a net basis in these financial statements. This presentation is in accordance with the accounting principle that allows entities to offset income tax assets and income tax liabilities when:

- The entity has a legally enforceable right to set off the recognized amounts; and
- The assets and liabilities relate to income taxes levied by the same taxation authority

Where the Company has overpaid taxes in relation to its current tax liability, or where advance tax payments exceed the current year's tax obligation, the net amount is presented as either a current asset (if the entity is in a net refund position) or current liability (if additional tax is payable).

i) Income tax Assets

Income tax assets have been recorded at historical cost valuation. The cost value itself represents the fair value. Details related to this are mentioned in Note 4.7 of these financial statements.

Impairment and Risk

Since income tax assets represent amounts deposited with the Internal Revenue Department of the Government of Nepal, there appears to be no possibility of impairment or risk.

ii. Income Tax Liability

Current income tax liability refers to the income tax amount payable to the Internal Revenue Department from the profit earned in the current financial year. The current period's income tax liability is determined by the taxable profit of the respective financial year.

Due to differences between prevailing tax laws and accounting practices, when determining the Company's profit, some expenses and income among the relevant expenses and income are included in some other financial year for tax purposes, and some expenses and income are not included at all for tax purposes. Therefore, the net profit shown in the Company's profit and loss account and the taxable profit may differ.

The Company has adopted a policy of calculating the current income tax liability payable by applying the statutory income tax rate to the taxable income computed as specified by the Income Tax Act, 2058. The fees and interest under Chapter 22 of the Income Tax Act, 2058, as per Section 122, which provides for calculation by the Internal Revenue Department, have not been calculated during the preparation of these financial statements.





I) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provisions are reversed.

J) Revenue Recognition

In the context of the transactions presented, the Company has recognized revenue in accordance with the principles outlined in NFRS 15 – Revenue from Contracts with Customers. This standard establishes a comprehensive framework for determining how and when revenue is recognized.

Revenue recognition is based on the identification of the contract with the customer and the specific performance obligations within that contract. The Company determines the transaction price, allocates it to each performance obligation, and recognizes revenue when the respective obligations are satisfied.

This process ensures that revenue is recorded in a manner that accurately reflects the transfer of control of goods or services to customers, at amounts that represent the consideration the Company expects to be entitled to in exchange for those goods or services.

i) Revenue From Operation

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods. The Company has generally concluded that it is the principal in its revenue arrangements because it typically controls the goods or services before transferring them to the customer.

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of excise duties. The Company presents gross sales of beer and other beverages, from which excise duties payable to the Government of Nepal are separately deducted to arrive at net revenue.

Revenue is recognized when the control of the goods is transferred to the customer, which generally occurs at the point of dispatch or delivery, depending on the terms of sale. This recognition aligns with the requirements of NFRS 15 – Revenue from Contracts with Customers.

ii) Other Income

Other income comprises earnings and receipts arising from activities that are incidental to the Company's core pharmaceutical manufacturing operations.

This includes income from sale of scrap materials, such as used drums, jars and other containers in which raw materials and packaging materials are received. These scrap items are periodically sold to Company personnel as well as to external parties, and the proceeds from such disposals are recognised under this head.

It further includes insurance compensation amounting to *Rs.1,267,507* received towards the loss of raw materials stored in the warehouse due to water leakage. Additionally, an amount of *Rs.15,807* received from transport carriers as recovery for goods lost in transit is also included.

The Company has also recognised foreign exchange gain of *Rs. 191,940* lakh arising from settlement of an import payable denominated in USD. The gain resulted from a favourable movement in the exchange rate at the time of payment.

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K) Cost of Goods Sold

Cost of goods sold comprises the cost of materials and expenses incurred in the production of finished pharmaceutical formulations manufactured by the Company. This includes the cost of raw materials, such as key active pharmaceutical ingredients (APIs) and intermediates including Losartan Potassium, Ketoconazole, Metformin Hydrochloride, Pantoprazole, etc., and other chemicals consumed in the manufacturing process.

In addition, it includes the cost of packaging materials, such as Alu-Alu foils, Duplex cartons (e.g., Ambizole, Atospire), Laminated Tubes and other primary and secondary packing materials used for tablets, capsules, ointments, and other dosage forms.

Cost of goods sold also encompasses conversion costs, which include allocation of direct personnel expenses relating to the manufacturing operations, repair and maintenance of production machinery, laboratory expenses relating to quality testing and control, and depreciation allocated to plant and machinery, laboratory equipment, and other production-related assets.

These costs collectively represent the total expenditure incurred to bring the finished pharmaceutical goods to their present condition and location.

L) Selling and Distribution Expenses

Selling and distribution expenses represent the costs incurred to promote, market, and deliver the Company's products to customers. These expenses include transportation and freight charges related to the delivery of goods, promotional and advertising costs aimed at enhancing brand visibility, and trade discounts or promotional incentives provided to customers or distributors.

Additionally, the Company incurs costs for the distribution network, including warehousing, handling, and logistics. Salaries, wages, and other employee-related expenses of personnel engaged in the sales and distribution functions are also included under this head. Expenses related to market research, dealer support activities, sales commission, and other direct selling costs form part of this classification.

M) Income Taxes

The Company is liable to pay income tax as per the prevailing tax laws on the taxable income shown in its statement of profit or loss. The income tax-related accounting has been done in accordance with the provisions of NAS 12 – Income Taxes. Income tax includes current tax, deferred tax, and any adjustments relating to prior years, which have all been duly accounted for.

i) Current Tax

Current tax liability refers to the income tax determined based on taxable profits for the fiscal year, calculated in accordance with the applicable income tax laws. The amount of current tax liability is determined using the applicable corporate tax rate and considers allowable deductions and disallowable expenses. Where the Company has incurred non-deductible expenses or lacks appropriate documentation for deductible expenses, such costs are added back to the accounting profit to compute taxable profit. Similarly, allowable deductions not accounted for in the profit and loss statement are deducted while computing taxable income.

In accordance with Section 22 of the Income Tax Act, the Company has determined the current year's tax liability and has made the necessary provisions based on taxable profits after incorporating adjustments for allowable and disallowable items. Furthermore, where applicable, the Company has filed or intends to file returns in line with the due dates prescribed by the authorities.

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ii) Deffered Tax

Deferred tax has been recognized based on temporary differences arising between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases. Deferred tax is not Recognised for

- Temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss.
- Temporary differences related to investments in subsidiaries to the extent that the Company is able to control the timing of the reversal of the temporary difference and it is probable that they will; and
- Taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax liabilities have been recognized on all taxable temporary differences. Deferred tax assets have been recognized on all deductible temporary differences to the extent it is probable that taxable profit will be available against which the deductible temporary differences can be utilized. Where there is uncertainty regarding the generation of future taxable profits, deferred tax assets have not been recognized.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improve.

Deferred tax assets and liabilities are offset if there is legally enforceable right to offset current tax liabilities
and assets, and they relate to income taxes levied by the same tax authority but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

Q Earning Per Shares

The Company presents its basic earnings per share (EPS) for its ordinary shares. 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 year.

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, if any. However, dilution of EPS is not applicable for these financial statements as there was no potential dilutive ordinary shares at the reporting date.

N) Discounting Rate

In measuring liabilities, discounting rates have been used to calculate the present value of future cash flows. Generally, the Capital Assets Pricing Model (CAPM) is used to determine such discount rates. For the purpose of asset impairment, the discount rate has been applied accordingly.

The Weighted Average Cost of Capital (WACC) is considered as the minimum expected return rate by investors. To compute the expected rate of return in CAPM, the Beta coefficient is used. This Beta represents the systematic risk of the asset. However, the discount rate is not solely based on Beta; hence, CAPM has been used as a basis for determining the appropriate discounting rate.

For fair value measurement of financial instruments, the discount rate is selected considering the nature of the financial instrument. Accordingly, discount rates ranging from 5% to 10% have been applied. For long-term provisions, a discount rate of 8% has been used; for provisions with maturity of up to 15 years, and for provisions with maturity exceeding 15 years, a rate of 7% has been applied.

These discount rates have been used to determine the fair value of long-term liabilities based on present value calculations of future cash flows.

O) Reclassification

For the purpose of comparison, certain figures of previous years have been reclassified with necessary disclosures as per requirement.

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P) Going Concern

The financial statements have been prepared on the assumption that the company is a going concern. Management is satisfied that the company has adequate resources to continue its operations for the foreseeable future. In making this assessment, the Board of Directors has considered a broad range of factors, including current and projected financial performance, expected cash flows, and the availability of capital resources under both present and anticipated future conditions.

Q) Risk Management

Supreme Health care Ltd. follows a systematic risk management process aimed at identifying, assessing, and minimizing potential threats to its profitability and sustainability. Risks are monitored through proactive measures and strategic controls.

i) Financial Risk

Risk of failing to achieve expected financial returns on investments or operations. Supreme Health care Ltd. manages this by actively overseeing investments in other sectors i.e Unique Pharmaceuticals.

ii) Market Risk

Arises from market fluctuations affecting income, customer performance, and demand. Supreme Health care Ltd. mitigates this risk using marketing intelligence, regular financial forecasting, and market trend analysis.

iii) Liquidity Risk

Relates to the company's ability to convert assets to cash or secure necessary funds. Supreme Health care Ltd. addresses this by selecting credible vendors, maintaining strong long-term contracts, and minimizing exposure to liquidity challenges.

iv) Credit Risk

Occurs when customers or counterparties fail to meet payment obligations. Supreme Health care Ltd. reduces this risk via credit checks, monitoring credit limits, securing bank guarantees, and applying industry best practices in evaluating creditworthiness.

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Notes to Financial Statement

As on 32nd Ashad 2082 (16th July 2025)

3.1 Property, Plant & Equipment

Amount (NRs.)

Particulars	Land	Building	Furniture & Office Equipment	Vehicle	Plant and Machinery	Right of Use Assets (ROU)	Total	Capital WIP
Cost of Assets								
Gross Balance as on 1st Shrawan 2079	**19,624,000**	**106,422,709**	**2,882,007**	**6,402,915**	**72,802,030**			**29,908,861**
Additions during the year								
Acquisition	-	**30,787,220**	**102,581**	**406,671**	**7,680,696**	-	-	-
Capitalization	-	-	-	-	-	-	-	-
Disposals during the year	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2080	**19,624,000**	**137,209,929**	**2,984,588**	**6,809,586**	**80,482,726**	-	**247,110,829**	**29,908,861**
Additions during the year							-	
Acquisition	-	-	-	3,790,286	293,565	-	**4,083,851**	-
Capitalization	-	918,230	-	-	-	-	**918,230**	-
Disposals during the year	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2081	**19,624,000**	**138,128,159**	**2,984,588**	**10,599,872**	**80,776,291**	-	**252,112,910**	**29,908,861**
Additions during the year								
Acquisition	-	-	993,208	-	5,444,656	8,305,687	**14,743,551**	-
Capitalization	-	29,908,861	-	-	-	-	**29,908,861**	(29,908,861)
Disposals during the year	-	-	-	-	-	-	-	-
Assets Written Off	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2082	**19,624,000**	**168,037,020**	**3,977,796**	**10,599,872**	**86,220,947**	**8,305,687**	**296,765,322**	-

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As on 32nd Ashad 2082 (16th July 2025)

3.1 Property, Plant & Equipment

Amount (NRs.)

Particulars	Land	Building	Furniture & Office Equipment	Vehicle	Plant and Machinery	Right of Use Assets (ROU)	Total	Capital WIP
Depreciation and Impairment of Assets								
Opening Balance of Depreciation	-	**3,567,328**	**566,605**	**1,280,583**	**10,840,003**	-	**16,254,520**	-
Depreciation for the year	-	5,655,889	601,319	1,051,578	9,678,339	-	**16,987,125**	-
Adjustment due to impairment losses	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-
Disposals during the year	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2080	-	**9,223,218**	**1,167,924**	**2,332,161**	**20,518,342**	-	**33,241,645**	-
Depreciation for the year	-	6,445,247	454,166	1,653,542	9,038,692	-	**17,591,648**	-
Adjustment due to impairment losses	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-
Disposals during the year	-	-	-	-	-	-	-	-
Balance as on 31st Ashad 2081	-	**15,668,465**	**1,622,090**	**3,985,703**	**29,557,035**	-	**50,833,292**	-
Depreciation for the year	-	7,618,428	588,926	1,322,834	8,499,587	1,247,397	**19,277,172**	-
Adjustment due to impairment losses	-	-	-	-	-		-	-
Disposals during the year	-	-	-	-	-		-	-
Adjustment	-	-	-	-	-		-	-
Balance as on 32nd Ashad 2082	-	**23,286,892**	**2,211,017**	**5,308,537**	**38,056,622**	**1,247,397**	**68,863,067**	-
WDV as on 31st Ashad 2080	**19,624,000**	**127,986,711**	**1,816,664**	**4,477,425**	**59,964,384**	-	**213,869,184**	**29,908,861**
WDV as on 31st Ashad 2081	**19,624,000**	**122,459,695**	**1,362,498**	**6,614,169**	**51,219,257**	-	**201,279,618**	**29,908,861**
WDV as on 32nd Ashad 2082	**19,624,000**	**144,750,127**	**1,766,779**	**5,291,335**	**48,164,326**	**7,058,290**	**226,654,858**	-

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Notes to Financial Statements

As on 32nd Ashad 2082 (16th July 2025)

A. Allocations of Depreciations

Depreciation on Plant & Machinery, Factory Building, and related assets used in the production process has been allocated as part of manufacturing overheads. This allocation ensures that the cost of using these fixed assets is systematically charged to inventory and cost of goods manufactured in accordance with the reporting Framework.

Particulars	32nd Ashadh 2082	31st Ashadh 2082
Manufacturing Overhead	10,777,585.03	8,552,955.26
Operating Expenses	8,499,586.92	9,038,692.35
Total	**19,277,171.95**	**17,591,647.61**

B. Assets Under Construction

Capital work-in-progress represents expenditure incurred on ongoing construction and installation activities related to the company's production facility. These expenditures are capital in nature and are transferred to the relevant fixed asset category upon completion and readiness for use.

Capital Work-in-Progress Movement

Year Ended on 31st Ashadh 2081

During the previous financial year, the Company had recognized **Capital Work-in-Progress amounting to Rs. 29,908,861** mainly relating to the construction of the factory building.
The works included:

Category	Particulars/Description	Amount (NPR)
Civil & Infrastructure Works	Construction of factory building structure; foundation works; internal RCC works; exterior wall construction; utility base works	29,908,861
Total		**29,908,861**

Year Ended on 32nd Ashadh 2082

The construction of the factory building was completed during the current financial year, and the asset was made ready for use. Accordingly, the entire balance of Rs. 29,908,861 under Capital Work-in-Progress has been capitalized under "Building" in Property, Plant & Equipment during the year.

Category	Particulars/Description	Amount (NPR)
Civil & Infrastructure Works	Completion of factory building; finishing works; internal partitions; electrical & plumbing setup; flooring; final inspection & handover	Capitalized
Total Capital Work-In-Progress Capitalized		**29,908,861**

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Notes to Financial Statement

As on 32nd Ashad 2082 (16th July 2025)

3.2 Intangible Assets

Amount(NRs)

Particulars	Software	New Product Development Cost (R&D)	Total
Gross carrying amount:			-
Balance at 31st Ashad 2079	**87,667**	**74,964,079**	**75,051,746**
Additions	-	-	-
Acquisition	-	-	-
Capitalization	-	-	-
Disposals	-	-	-
Adjustment/Revaluation	-	-	-
Balance at 31st Ashad 2080	**87,667**	**74,964,079**	**75,051,746**
Additions			
Acquisition	254,250		
Capitalization	-	-	
Disposals	-	-	
Adjustment/Revaluation	-	-	
Balance at 31st Ashad 2081	**341,917**	**74,964,079**	**75,305,995**
Additions	-	-	-
Acquisition	-	-	-
Capitalization	-	-	-
Disposals	-	-	-
Adjustment/Revaluation	-	-	-
Balance at 32nd Ashad 2082	**341,917**	**74,964,079**	**75,305,995**
Accumulated Amortization:			-
Balance at 1st Shrawan 2079	**13,426**	-	**13,426**
Amortization charge for the year	18,560	-	**18,560**
Additions	-	-	-
Disposals	-	-	-
Balance at 31st Ashad 2080	**31,986**	-	**31,986**
Amortization charge for the year	77,483	-	**77,483**
Additions			
Disposals			
Balance at 31st Ashad 2081	**109,469**		**109,468.59**
Amortization charge for the year	77,483	-	**77,483**
Additions	-		-
Disposals	-	-	-
Balance at 32nd Ashad 2082	**186,951**	-	**186,951**
Net Carrying amount at 31st Ashad 2080	**55,681**	**74,964,079**	**75,019,760**
Net Carrying amount at 31st Ashad 2081	**232,448**	**74,964,079**	**75,196,527**
Net Carrying amount at 32nd Ashad 2082	**154,965**	**74,964,079**	**75,119,044**

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As on 32nd Ashad 2082 (16th July 2025)

3.3 Investments

The Entity has made investments in financial instruments under this heading, which have been classified and presented under two categories: current investments and non-current investments. Investments in term deposits have been measured at amortized cost. Share investments classified as Fair Value Through Other Comprehensive Income (FVTOCI) have been measured at fair value.

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current Investments			
Investment in Subsidiary (Cost)			
Non-Listed (Fully Paid)			
	-	-	-
Total Investment in Subsidiary (A)	-	-	-
Investment in Associates (Fair Value Through OCI)			
Listed Fully (Paid Up)			
	-	-	-
Total Investment in Associates (B)	-	-	-
Total Non-Current Investments (A+B)	-	-	-
Current Investments			
	-	-	-
Total Investment in Term Deposits	-	-	-
Total Current Investments	-	-	-
Total Investments (Current and Non-Current)	-	-	-

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3.4 Inventories

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Raw, Packaging Materials and Consumables	26,904,682	16,682,831	-
Packaging Materials	20,922,849	15,077,468	-
Finished Goods	51,841,853	45,608,978	85,317,311
Total	**99,669,384**	**77,369,278**	**85,317,311**

3.5 Prepayment, Advances and Deposits

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current Prepayment, Advances and Deposits			
The Company paid an advance for the purpose of acquiring an equity interest in a new entity. As at the reporting date, the investee had not yet legally made a decision to accept those investment, and therefore no contractual or ownership rights existed. In accordance with NFRS the amount is recognized as Non-Current Advances and deposits.			
Advance for purchase of Equity Shares (Unique Pharma)	180,000,000	-	-
Non-Current Advances and Deposits	**180,000,000**	-	-
Current Prepayment,Advances and Deposits			
Trade Advances			
Advance To Suppliers	-	-	-
Less: Provision For Doubtful Advances	-	-	-
Total Trade Advances (Net) (A)	-	-	-
Other Advances and Prepayments			
Deferred Expenses			25,875,428
Staff Advance			743,139
Prepaid Insurance	736,951	866,901	576,599
Advance for Petty Cash	149,699	1,100	-
Custom Margin	477,500	392,500	422,000
Deferred Expenses	18,482,449	22,178,938	-
Bank Gurantee- Citizen Bank	-	15,000	15,000
Advance to Individuals Beneficiary	4,137,272	7,512,272	4,409,251
Advance to Parties			
Arawat Enterprises, Birgunj	7,037,500	-	-
Gaj Laxmi Enterprises	1,520,000	-	-
Minerals And Steels Trading Company	11,495,000	-	-
Anubhuti Education Foundation	207,393	207,393	-
Total Other Advances (B)	**45,194,443**	**31,174,104**	**32,041,417**
Total Current Advances and Deposit (A+B)	**45,194,443**	**31,174,104**	**32,041,417**
Total Advances and Deposits (Current + Non-Current)	**225,194,443**	**31,174,104**	**32,041,417**

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3.6 Trade and Other Receivables

The amount recoverable from receivables have been recorded at book value subject to confirmation from related parties.

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current Receivables			
Receivables	-		
Current Receivables			
Trade Receivables			
Trade Receivables (Gross)	167,358,942	118,243,998	104,715,230
Less: Impairment Charge	-		
Trade Receivables (Net) (A)	**167,358,942**	**118,243,998**	**104,715,230**
Other Receivables			
Other receivables	-	-	
Sub-Total Other Receivables (B)	-	-	-
Total Current Trade and Other Receivables (A+B)	**167,358,942**	**118,243,998**	**104,715,230**
Total Trade and Other Receivables	**167,358,942**	**118,243,998**	**104,715,230**

3.7 Cash and Cash Equivalents

Short-term deposits are made for varying periods of between one day and three months, depending on the cash requirements of the company. These deposits are included in the Balances with Banks category, considered as part of cash and cash equivalents.

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Citizen Bank International Ltd.	1,000	4,450,667	
Everest Bank Ltd.	1,243,466	1,276,053	18,773
Global Ime Bank Ltd.	2,568,190	1,147,411	423,228
Nic Asia Bank Ltd.	43,153,313	127,259	1,009,279
Sunrise Bank Ltd.	6,582,229	1,050,260	599,272
Cash in Hand	21,575	68,792	447,267
Total	**53,569,773**	**8,120,442**	**2,497,819**

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3.8 Employee Benefit Obligations

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current			
Total Non-Current Employee Benefit Obligations	-	-	-
Current			
Salary Payables	2,633,582	6,293,188	4,747,327
Social Security Fund	330,328	-	2,126,262
Total Current Employee Benefit Obligations	**2,963,910**	**6,293,188**	**6,873,589**
Total Employee Benefits Obligations (Current and Non-Current)	**2,963,910**	**6,293,188**	**6,873,589**

Other Long Term Benefit Obligations

As mentioned in Note 4.2 of the financial statements, employee leave encashment benefits have been valued based on the liability method and actuarial valuation of future obligations.

The valuation of employee benefit obligations and investments is based on key assumptions and estimates made by the management.

Principle Assumption

Major assumptions used for Leave encashment calculations are presented hereunder.

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Interest Rate (Discounting Rate)	-	-	
Expected Return on Plan Assets	-	-	
Salary Increment Rate	-	-	
Employee Turnover Rate	-	-	

Details Regarding amount included in Profit and Loss statement and Other Comprehensive Income

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Profit and Loss Statement			
Service Cost	-	-	
Interest Expenses (Net)	-	-	
Acturial (Gain)/ Loss (Other Benefits)	-	-	
Statement	-	-	-
Other Comprehensive income	-	-	
Acturial Gain/(Loss)	-	-	-
Amount Included in Other Comprehensive income			

Service Cost, Interest Expenses (net) and Acturial Gain/(Loss) are presented as Long term Benefit Expenses within Employee Expenses

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Details of long term employee benefits presented in the financial statements are presented hereunder.

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Present Value of Leave Encashment	-	-	-
Gross Value of Employee Benefit Plans	-	-	-
Fair Value of Plan Assets	-	-	-
Net Status of Obligation	-	-	-
Restriction on assets	-	-	-
Net Obligation on Long-term Benefit	-	-	-

Of the aforementioned net obligations Current and Non-current is presented hereunder

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Current Portion of Obligations	-	-	-
Non-Current Portions of Obligations	-	-	-

Changes in present value of other Benefit Plan Over the period is presented hereunder:

Employee Leave Encashment Benefits

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Opening Balance	-	-	-
Service Cost	-	-	-
Present Service Cost	-	-	-
Past Service Cost	-	-	-
Gain or loss on Curtailment	-	-	-
Interest Expenses	-	-	-
Payment	-	-	-
Acturial Loss/(Gain)	-	-	-
Closing Leave Encashments Benefit Plan	-	-	-

Plan Assets

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Opening Balance	-	-	-
Interest	-	-	-
Contribution	-	-	-
Payment	-	-	-
Acturial Gain/(Loss)	-	-	-
Closing Balance	-	-	-

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3.9 Deferred Tax

For The Year Ended On 2080-81

Particulars	As Per Financials	As Per Tax	Differences
Property and Equipment	288,888,944	288,888,944	-
Lease Liabilities	-	-	-
Provisions			
Total Temporary Difference			-
Applicable Tax rate			**16%**
Closing Deferred Tax Assets/(Liability)			-
Opening Assets/ (Liability)			-
Deferred Tax Income/ (Expenses)			-
Deferred Tax Income/ (Expenses) Transferred to OCI			-
Deferred Tax Income/ (Expenses) Transferred to PL			-

For The Year Ended On 2080-81

Particulars	As Per Financials	As Per Tax	Differences
Property and Equipment	201,279,618	201,279,618	-
Lease Liabilities	-	-	-
Provisions			
Total Temporary Difference			-
Applicable Tax rate			**16%**
Closing Deferred Tax Assets/(Liability)			-
Opening Assets/ (Liability)			-
Deferred Tax Income/ (Expenses)			-
Deferred Tax Income/ (Expenses) Transferred to OCI			-
Deferred Tax Income/ (Expenses) Transferred to PL			-

For The Year Ended On 2081.82

Particulars	As Per Financials	As Per Tax	Differences
Property and Equipment	294,715,612	295,139,186	423,574
Lease liabilities (Net of ROU Assets)	415,380	-	415,380
Total Temporary Difference			**838,954**
Applicable Tax rate			**16%**
Closing Deferred Tax Assets/(Liability)			**134,233**
Opening Assets/ (Liability)			-
Deferred Tax Income/ (Expenses)			**134,233**
Deferred Tax Income/ (Expenses) Transferred to OCI			-
Deferred Tax Income/ (Expenses) Transferred to PL			134,233

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As on 32nd Ashad 2082 (16th July 2025)

3.10 Borrowings

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current Borrowings			
Citizen Bank Term Loan	201,351,969	332,663,300	293,691,300
Total Non-Current Borrowings	**201,351,969**	**332,663,300**	**293,691,300**
Current Borrowings			
Citizen Bank Overdraft Loan	11,545,648	24,962,023	59,962,023
Total Current Borrowings	**11,545,648**	**24,962,023**	**59,962,023**
Total Borrowings Current and Non-Cur	**212,897,617**	**357,625,322**	**353,653,322**

3.11 Income Tax Assets/Liabilities (Net)

Amount (NRs.)

Particulars	31 Ashadh 2082	31 Ashadh 2081	31st Asadh 2080
Net Assets/Liabilities up to Previous Year			
Income Tax Assets up to Previous year	-	151,139	-
Excess/(Deficit) During Previous Year Tax	-	104,222	-
During the Year			
Advance Income Tax	810,000	-	477,480
Advance Income Tax TDS	-		
Total Income Tax Assets	**810,000**	**255,361**	**477,480**
Opening Liability	387,665	-	-
Income Tax Expenses	853	-	-
Paid During The Year	(388,518)	-	-
Income Tax Liability During F.Y *(Ref Sub*	5,750,641	643,026	326,341
Previous Year Tax Expenses	-	-	
Total Tax Liability	**5,750,640**	**643,026**	**326,341**
Net Tax Assets/(Liability)	**(4,940,640)**	**(387,665)**	**151,139**

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3.12 Lease Liabilities

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Opening lease Liability			
Increase/ (Decrease) in Lease liability During the Year	8,305,687	-	-
Interest Expenses	554,650	-	-
Adjustment in previous Fiscal Year	-	-	-
Less: Payment during F.Y	(1,386,667)	-	-
Total Lease Liabilities Current and Non-Current	**7,473,670**	-	-
Classified As:			
Current Lease Liability	947,527	-	-
Non-Current Lease Liabilities	6,526,143	-	-
Total Lease Liabilities Current and Non-Current	**7,473,670**	-	-

Lease Payment is Fixed on the Commencement date, payment

Undiscounted Lease Payment to be Made	Amount
1 Year	1,386,667
2 Year	1,440,667
3 Year	1,511,167
4 Year	1,585,258
5 Year	2,165,497
Above 5 Years	3,205,048

C. Amounts recognised in profit or loss

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Interest on lease liabilities	554,650	-	-
Amortisation expense for Right-to-Use	1,247,397	-	-
Classified as short term Operating	-	-	-
Total	**1,802,047**	-	-

D. Amounts recognised in the statement of cash flows

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Total cash outflow for leases	1,386,667	-	-
Total	**1,386,667**	-	

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3.13 Provisions

Provision related to Dealer Claims represents the estimated liabilities arising from promotional discounts, volume rebates, and other claims submitted by dealers in relation to the sale of products during the reporting

The provision is based on historical trends, claim patterns, and management's best estimates of probable obligations at the reporting date. The amount provided is reviewed periodically and adjusted to reflect current information and settlement experience.

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current Provision			
Total Non-Current Provision	-	-	-
Current Provision			
Total Current Provisions	-	-	-
Total	-	-	-

3.15 Trade and Other Liabilities

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-current Trade and Other Liabilities			
Trade and Other Payables	-	-	-
Total Non-Current Trade and Other Lia	-	-	-
Current Trade and Other Liabilities			
Trade Payables			
Trade payables are non-Interest Bearing and normally be expected to be settled within 180 days as of 31st ashadh 2082.			
Sundry Creditors	18,112,586	46,995,272	45,770,755
Total Current Trade and Other Liabiliti	**18,112,586**	**46,995,272**	**45,770,755**
Total Trade and Other Payables (Current and Non-Current	**18,112,586**	**46,995,272**	**45,770,755**

3.14 Other Short Term Liabilities

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Non-Current	-	-	
Total Non-Current Liabilities	-	-	-
Current			
Other Payables	-	-	2,811,865
Audit Fee Payable	223,000	98,673	59,100
Petty Cash Refund Payable	611,725	104,234	6,085,227
Payable to Individual beneficiary	190,716	352,892	9,907,033
Interest Payable	2,129,390	7,660,260	
Advance From Customer	7,243,006		
Supreme Nutraceuticals	1,177,796		
Fundrise Investment Private Limited	7,000,000		
Suvalaxmi Investment Private Limited	150,000		
Payable to Government Authorities			
House Rent Tax	138,662	139,329	106,534
SST Payable	245,523	405,117	206,959
TDS Payable	530,615	910,293	481,933
Current Liabilities	**19,640,433**	**9,670,798**	**19,658,652**
Total Other Financial Liabilities	**19,640,433**	**9,670,798**	**19,658,652**

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3.16 Share Capital

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Authorized Share Capital			
Equity Shares			
(6,500,000 Shares @ Rs 100 per Share)	650,000,000	80,000,000	80,000,000
Issued Share Capital			
(6,500,000 Shares @ Rs 100 per Share)	650,000,000	80,000,000	80,000,000
Paid Up Share Capital			
(2,001,000 Shares @ Rs 100 per Share)	200,100,000	80,000,000	80,000,000
Total	**200,100,000**	**80,000,000**	**80,000,000**

A. Reconciliation of No. of Shares

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Ordinary Shares as at 1st Shrawan	-	-	-
Add: Issued During the Year	-	-	-
Add: Bonus Shared Issued	-	-	-
Ordinary Shares as on Ashad End	-	-	-

3.16I Calls in Advance

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Amount Deposited by SH for Shares	313,198,827	-	-
Total	**313,198,827**	-	-

3.17 Reserves (Other Equity)

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Retained Earnings (A)	-	-	-
Corporate Social Responsibility Fund (B)	-	-	-
Fair Value Reserve	-	-	-
Other Reserve	-	-	-
Total	-	-	-

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Notes to Financial Statements

As on 32nd Ashad 2082 (16th July 2025)

A. Retained Earnings

No part of retained earnings has been earmarked for any specific purpose unless otherwise stated. The Company ensures that the distribution of retained earnings complies with local laws and regulations governing dividend payments and capital maintenance.

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Opening Balance	40,320,583	37,564,403	36,259,040
Adjustment For the Year	-	-	-
Profit/Loss For The Year	28,052,411	2,756,181	1,305,363
Dividend Paid During the Year	-	-	-
Closing Balance	**68,372,994**	**40,320,584**	**37,564,403**

B. Fair Value Reserve

The fair value reserve reflects unrealized gains or losses on investments valued at fair value through OCI in line with standard accounting principles.

Amount (NRs.)

Particulars	32nd Asadh 2082	31st Asadh 2081	31st Asadh 2080
Opening Balance	-	-	-
Addition/(Deductions) During the Year	-	-	-
Deferred Tax	-	-	-
Closing Balance	-	-	-

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Notes to Financial Statements

As on 32nd Ashad 2082 (16th July 2025)

3.19 Sales

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Sales	296,395,795	267,271,499
Less: Sales Return	(8,125,431)	(4,037,665)
Total	**288,270,364**	**263,233,834**

3.20 Cost of Goods Sold

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
A. Opening Stock		
Raw, Packaging Materials and Consumables	16,682,831	85,317,311
Packaging Materials	15,077,468	-
Finished Goods	45,608,978	-
Total Opening Stocks (A)	**77,369,278**	**85,317,311**
B. Cost Incurred During the Period		
Cost of Purchase		
Raw Materials	78,893,625	52,565,638
Packaging Material	32,525,944	24,326,500
Sticker and Other Packaging Expenses	1,542,015	1,679,998.12
Less: Packaging Material	(813,132)	-
Spare Parts	-	-
Total Purchase During The Year (I)	**112,148,452**	**78,572,136**
Cost of Conversion		
Direct Personnel Expenses	22,789,627	19,961,500
Fuel & Lubricants	710,400	975,981.34
Repair & Maintenance.	4,149,545	1,668,359.42
Laboratories Expenses	1,447,176	1,597,731.87
Water & Electricity expenses	3,494,347	3,216,801.69
Depreciation	8,499,587	9,038,692
Other Production Expense *(SubNote 3.20.1)*	470,024	219,983
Total Cost of Conversion During the Year (II)	**41,560,706**	**36,679,050**
Total Cost Incurred During the Period (I+II) (B)	**153,709,158**	**115,251,186**
C. Closing Stock		
Raw Materials.	26,904,682	16,682,831
Packaging Materials	20,922,849	15,077,468
Finished Goods.	51,841,853	45,608,978
Total Closing Stocks	**99,669,384**	**77,369,278**
Cost of Goods Sold (COGS) (A+B-C)	**131,409,052**	**123,199,219**

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3.20.1 Other Production Expenses

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Production Incentive (Overtime)	305,841	-
Loading and Unloading Expenses	49,067	53,648
Testing Expenses	115,116	166,335.00
Total Other Production Expenses	**470,024**	**219,983**

3.21 Other Income

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Exchange Gain/Loss	191,940	-
Insurance Claim Received	1,267,507	75,000
Scrap Sales	373,660	572,658
Miscellaneous Income	15,807	-
Total	**1,848,914**	**647,658**

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3.22 Employee Benefit Expenses

Employee Benefit Expenses represent the total costs incurred by the company in relation to employee compensation and benefits.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Short term Employment Benefit (Net of Transfer)	45,002,747	45,043,214
Post Employement Benefit		
i) Defined Contribution Plans	1,082,918	-
ii) Defined Benefit Plans	-	-
Other long term benefits	-	-
Termination Benefits	-	-
Total Employee Benefit Expenses	**46,085,665**	**45,043,214**
Less: Transferred to COGS	22,789,627	19,961,500
Total	**23,296,038**	**25,081,714**

3.22.1 Short Term Employee Benefit

Personnel Expenses

This expenditure comprises salaries, allowances, and other short-term employee benefits as defined under IAS 19, payable to personnel on secondment during the reporting period.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Salary & Allowance	41,234,565	41,999,750
Uniform Expenses	79,321	398,388
Festival Allowances	3,688,862	2,645,076
Total	**45,002,747**	**45,043,214**

3.22.2 Post Employement Benefit

This comprises of Defined Benefit plan and defined contribution plan.

a) Defined Contribution Plans

The entity makes regular defined contributions to the Social Security Fund (SSF) and Provident Fund (PF) on behalf of its eligible employees as per applicable laws and employment contracts. Under these defined contribution plans, the entity's obligation is limited to the fixed percentage of basic salary contributed each month. Once the contributions are deposited into the respective funds, the entity has no further liability regarding future benefits. These contributions are recognized as employee benefit expenses in the period in which they are incurred.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Providend Fund Contribution	1,082,918	-
Total	**1,082,918**	-

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b) Defined Benefit Plans

The entity maintains a gratuity scheme for employees appointed prior to the implementation of the Social Security Fund (SSF). Under this scheme, gratuity benefits are determined based on the employee's terminal salary and years of service. In line with this, the entity contributes an amount equivalent to the estimated gratuity obligation into a separate retirement fund maintained with Laxmi Sunrise Bank (Laxmi Retirement Fund Scheme).

Due to the limited number of eligible employees, the simplicity of the benefit calculation, and the management's assessment that the cost of actuarial valuation outweighs its benefits. The entity believes that the current funding practice reasonably covers the expected obligation.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Gratuity Expenses	-	-
Total	-	-

3.22.3 Other long term employee benefits

Net change in liability for unutilized accumulated leave including any actuarial gain and loss are recognized in the Statement of Profit or Loss under 'Personnel Expenses' in the period in which they arise.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Leave Encashment	-	-
Total	-	-

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3.23 Depreciation and Amortization

Depreciation transferred to COGS includes depreciation on plant and machinery, factory building and other equpments used in process of production.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Depreciation		
Depreciation of Fixed Assets	18,029,775	17,591,648
Amortization of Intangible Assets	77,483	77,483
Depreciation of ROU Assets	1,247,397	-
Sub-Total	-	-
Depreciation transferred to COGS	(8,499,587)	(9,038,692)
Total Depreciation and Amortization Expenses	**10,855,068**	**8,630,438**

3.23A Impairment Charges/(Reversal)

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Impairment on Fixed Assets *(As Per NAS 36)*		
Impairment on Other Assets		
A. Impairment on Financial Asset	-	-
B. Impairment on Non-Financial Assets	-	-
Total Impaitment Expenses	-	-

The Company has made a provision towards advances considered doubtful of recovery, based on management's assessment of recoverability, past trends, and other relevant factors. These include advances to certain suppliers and contractors where performance issues, legal disputes, or aging of balances have raised concerns regarding recoverability.

3.24 Other Administrative Expenses

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Audit Fee and Other Expeses	226,000	100,000
Cateen Expenses	356,241	510,693
Factory Murti Pratishta Expenses	430,033	-
House Rent Expenses	-	1,403,329
Insurance Expenses	2,383,531	1,870,478
Communication Expenses	421,800	714,014
Printing & Stationery Expenses	277,817	324,137
Puja Expenses	168,391	285,943
Registration & Renewal Expenses	513,847	558,552
Travelling Expenses	1,000,830	845,460
Water & Electricity	143,599	141,565
Bank Charges	496,492	710,708
Cleaning Expenses	285,090	186,196
Repair & Maintenance	1,511,842	1,910,146
Electricity, Fuel and Other Consumables	1,542,681	2,738,086
Other Office Expenses	1,328,104	767,603
Deferred Expenditure Written off	3,696,490	3,696,490
Total	**14,782,786**	**16,763,400**

3.25 Distribution, Logistics and Advertisement Expenses

Amount (NRs.)

Particulars		
Printing and Baner Expenses	11,100	37,700
Customer Engagement Expenses	-	-
Product Awareness Campaign	-	-
Rate Difference Expenses	6,818,528	5,650,510
Scheme Discount	9,397,759	7,422,778
Carriage Outwards	857,864	706,028
Expired Medicine Expenses	7,136,594	8,804,737
Sales Incentive Expenses	838,400	862,641
Sales Promotion Expenses	12,044,913	8,359,354
Travelling Expenses (Marketing)	7,672,428	5,817,911
Total	**44,777,586**	**37,661,660**

3.26 Finance Income

Interest from financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a timely basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Others	-	-
Total	-	-

3.27 Finance Cost

Finance costs comprises of interest on Term Loan, interest on short term borrowings in the form of bank

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Interest Paid on Loans and Borrowings	30,784,244	49,250,077
Interest on Lease Liabilities	554,650	-
Total	**31,338,894**	**49,250,077**

3.26 Finance Cost and Other Charges

As per IFRS 16 – Leases, the Company recognizes interest expense on lease liabilities over the lease term

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Interest Expenses on Lease Liabilities	-	-
Total		

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3.27 Impairment Charges/(Reversal)

Amount (NRs.)

Particulars	FY 2081-82	FY 2080-81
Current tax expense		
Current year	5,741,676	-
Adjustments for prior years	853	-
Deferred tax (Income)/expense	-	-
Deferred Tax on Temporary Differences	(134,233)	-
Total Income Tax for the Year	**5,608,296**	

Calulation of Effective Tax rate and reconcilliation between Profit and Tax

Particulars	FY 2081-82	FY 2080-81
Profit Before Tax	33,659,854.34	3,294,984.30
Amount of Tax 16% rate	**5,385,576.69**	**988,495.29**
Adjusted Amounts		
Additions		
Interest on Lease Liabilities	88,743.97	-
Amortization on ROU Assets	199,583.53	-
Repair as per Reporting Standard	905,821.93	-
Deductions		
Repair allowed as per Income Tax Act 2058	(838,050.10)	-
Actual Tax Expenses	**5,741,676.03**	
Effective Tax Rate	**17%**	

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3.28 Classification of Financial Assets/ Liability

A. Financial Assets

Amount (NRs.)

Particulars	Amortised Cost	Fair value Through OCI (FVTOCI)	Fair value Through PL (FVTOPL)	Total
Investment	-	-	-	-
Other Investment	-	-	-	-
Trade and Other Receivables	167,358,942	-	-	167,358,942
Cash and Cash Equivalents	53,569,773	-	-	53,569,773
Total Financial Assets	**220,928,715**	-	-	**220,928,715**

B. Financial Liabilities

Amount (NRs.)

Particulars	Amortised Cost	Fair value Through OCI (FVTOCI)	Fair value Through PL (FVTOPL)	Total
Borrowings	212,897,617	-	-	212,897,617
Other Short Term Liabilities	19,640,433	-	-	19,640,433
Trade and Other Liabilities	18,112,586	-	-	18,112,586
Total Financial Assets	**18,112,586**	-	-	**18,112,586**

3.29 Earning Per Share (EPS)

Earnings per share (EPS) have been presented based on the net profit attributable to equity holders as per the arrangements made under NAS 33, along with the weighted average number of ordinary shares outstanding during the period. Since the company has no diluted shares, the basic earnings per share and diluted earnings per share are equal.

Particulars	As at 32nd Ash	As at 31st Ashad
Net Profit/(Loss) During the Year	28,052,411	2,756,181
Weighted Average No of Shares	2,001,000	800,000
Basic Earning Per Share (BEPS)	14	3
Dilluted Earning Per Share (DEPS)	14	3

3.30 Events after the end of the reporting date

"Events after the end of the Reporting Period", Those events, both favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue are called events after the reporting period. These events are classified into two categories: adjusting events and non-adjusting events.

3.31 Adjusting Events After the Reporting Period:

These events provide evidence of conditions that existed at the end of the reporting period. The financial statements are adjusted to reflect these events to ensure they provide a true and fair view of the company's financial position and performance. An example of an adjusting event is the receipt of information after the reporting period indicating that an asset was impaired as of the reporting date, which would necessitate an adjustment to the carrying amount of that asset.

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3.32 Non-Adjusting Events After the Reporting Period:

These events are indicative of conditions that arose after the reporting period. The financial statements are not adjusted to reflect these events. However, if these events are material, they are disclosed in the notes to the financial statements to ensure that users are informed about their potential impact on the company's future financial position and performance. Examples of non-adjusting events include major business combinations or significant changes in asset prices after the reporting period.

Subsequent to the reporting period, management has conducted a comprehensive review and assessment of potential events. Based on this evaluation, it has been determined that no subsequent events have occurred that would require adjustment to or disclosure in the financial statements. This assessment ensures the integrity and relevance of the financial information presented, accurately reflecting the company's financial position as of the reporting date.

After the reporting date 2082/03/32, the Company undertook a series of steps relating to changes in its share capital. The developments are presented below in the order in which they occurred:

1. **Annual General Meeting (AGM) held on 2082/06/07**
   The Company conducted its AGM on 2082/06/07, during which the shareholders approved an increase in the authorised, issued and paid-up share capital of the Company.

2. Increase in Share Capital as approved on 2082/06/07
   Pursuant to the resolution passed at the AGM, the share capital of the Company was increased as under:

- Authorised Share Capital: from 65,00,00,000 to 70,00,00,000.
- Issued Share Capital: from 62,50,00,000 to 68,25,25,000.
- Paid-up Capital: from 20,01,00,000 to 33,66,05,000.

The related minutes were recorded on the same date.

3. **Approval from the Office of Company Registrar (OCR) and Amendment to MOA & AOA**

- The Company submitted the revised capital structure to the Office of the Company Registrar (OCR).

- Upon approval by the OCR, the Memorandum of Association (MOA) and Articles of Association (AOA) were amended to incorporate the revised authorised share capital.

4. **Subsequent Change in Share Capital on 2082/07/14**

- On 2082/07/14, the Company implemented a further revision in its capital structure. After this change, the share capital stood as follows:
- Authorised Capital: 70,00,00,000 (unchanged).
- Issued Capital: 62,25,25,000.
- Paid-up Capital: 54,60,20,000.
- The revised capital details were filed with the OCR, and upon approval, the necessary amendments were incorporated into the MOA and AOA.

3.33 Pior Period Errors

Prior period errors are omissions or misstatements in an entity's financial statements. Such omissions may relate to one or more prior periods. Correction of an error is done by calculating the cumulative effect of the change on the financial statement of the period as if new method or estimate had always been used for all the affected prior year's financial statements. Sometimes such changes may not be practicable. In such cases it is applied to the latest period possible by making corresponding adjustment to the opening balance of the period.

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SUPREME HEALTH CARE LTD.

Parwanipur-04, Nepal

Reconcilliation Statement between GAAP and NFRS Financials

As on 31st Ashad 2081 (15th July 2024)

Notes: 3.34

Amount in NRs

Notes	Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
	ASSETS			
	Non-Current Assets			
1	Property, Plant and Equipment	213,869,184.18	-	213,869,184.18
	Capital WIP		29,908,861.00	29,908,861.00
2	Intangible Assets	104,928,620.25	(29,908,861.00)	75,019,759.25
3	Investment	-		-
		318,797,804.43	-	**318,797,804.43**
	Current Assets			
3	Investments	-		-
4	Inventories	85,317,311.00	-	85,317,311.00
5	Advance, Trade & Other Receiva	136,756,647.43	(104,715,230.45)	32,041,416.98
6	Trade and Other Receivables		104,715,230.45	104,715,230.45
7	Income Tax Assets	151,139.21	-	151,139.21
8	Cash and Cash Equivalents	2,497,818.37	-	2,497,818.37
		224,722,916.02	-	**224,722,916.02**
	Total Assets	**543,520,720.45**	-	**543,520,720.45**
	EQUITY AND LIABILITIES			
	Equity			
8	Share Capital	80,000,000.00	-	80,000,000.00
9	Reserve & Surplus	37,564,402.84	-	37,564,402.84
	Total Equity	**117,564,402.84**	-	**117,564,402.84**
	Non-Current Liabilities			
10	Loans and Borrowings	293,691,299.99	-	293,691,299.99
11	Employee Benefit Oblilgation	-	-	-
		293,691,299.99	-	**293,691,299.99**
	Current Liabilities			
11	Employee Benefit Oblilgation	-	6,873,588.52	6,873,588.52
9	Loans and Borrowings	59,962,022.50	-	59,962,022.50
12	Trade and Other Payables	72,302,994.76	(52,644,343.28)	19,658,651.48
13	Sundry Creditors	-	45,770,754.76	45,770,754.76
		132,265,017.26	-	**132,265,017.26**
	Total Liabilities	**425,956,317.25**	-	**425,956,317.25**
	Total Equity and Liabilities	**543,520,720.45**	-	**543,520,720.45**

Accounting Principles & Notes to Accounts

As per our report of even date

Ram Bahadur Rauniyar
Director

Mukesh Kumar Sharma
Director

CA Naresh Kumar Patel
Proprietor
P.Naresh and Associates
Chartered Accountants

P. NARESH & ASSOCIATES ★ Kathmandu ★ Chartered Accountants

Suresh Sah
Account Officer

Supreme Healthcare Ltd.

Date: 2082/07/20
Place: Birgunj

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SUPREME HEALTH CARE LTD.

Parwanipur-04, Nepal

Notes to Reconcilliation Statements

3 Investment — Amount in NRs

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Current Portion			
Balance as at 1st Shrawan 2080	-	-	-
Additions during the year	-	-	-
Disposal during the year	-	-	-
Balance as at 31st Ashad 2081	-	-	-
Gain / (Loss) on Subsequent Measurement	-	-	-
Net Carrying Amount	-		
Non-Current Portion			
Balance as at 1st Shrawan 2080	-	-	-
Additions during the year	-	-	-
Disposal during the year	-	-	-
Balance as at 31st Ashad 2081	-	-	-
Additions during the year	-	-	-
Disposal during the year	-	-	-
Net Carrying Amount	-	-	-
Total Investment	-	-	-

4 Inventories -

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Inventories(Certified by management)	85,317,311.00	-	85,317,311.00
Total	**85,317,311.00**	-	**85,317,311.00**

5 Advance, Trade & Other Receivables -

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Receivable from Debtors	104,715,230.45	(104,715,230.45)	-
Less : Provision for Impairment of Trade Receivable	-	-	-
Trade Receivables - Net	**104,715,230.45**	**(104,715,230.45)**	-
Other Advance & Receivable			
Prepaid Insurance	576,599.00	-	576,599.00
Bank Gurantee- Citizen Bank Limited	15,000.00	-	15,000.00
LC, Guarantee Margin and Advance	422,000.00	-	422,000.00
Sundry Advance *(Sch-5.1)*	4,409,250.70	-	4,409,250.70
Staff Advance *(Sch- 5.2)*	743,139.33	-	743,139.33
Deferred Expenses	25,875,427.95	-	25,875,427.95
Total Trade & Other Receivables	**136,756,647.43**	**(104,715,230.45)**	**32,041,416.98**

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

SUPREME HEALTH CARE LTD.

Parwanipur-04, Nepal

Notes to Reconcilliation Statements

6 Trade and Other Receivables

Amount (NRs.)

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Non-Current Receivables			
Receivables	-	-	-
Current Receivables			
Trade Receivables			
Trade Receivables (Gross)	-	104,715,230	104,715,230.45
Less: Impairment Charge	-	-	-
Trade Receivables (Net) (A)	-	**104,715,230**	**104,715,230**
Other Receivables			
Other receivables	-	-	
Sub-Total Other Receivables (B)	-	-	-
Total Current Trade and Other Receivables (A+B)	-	**104,715,230**	**104,715,230**
Total Trade and Other Receivables	-	**104,715,230**	**104,715,230**

7 Income Tax Assets/ Liabilities

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Net Assets upto Previous Year	-	-	-
Income Tax Assets up to Previous Period	-	-	-
Excess/(Deficit) During Previous Year Tax	-	-	-
During the Year	**477,480.00**	-	**477,480.00**
Advance Tax (Installment Paid)	477,480.00	-	477,480.00
Advance Tax (TDS)			
Total Income Tax Assets	**477,480.00**	-	**477,480.00**
Income Tax Liabilty During F.Y	326,340.79	-	326,340.79
Previous Year Taxes	-	-	-
Total Tax Liability	**151,139.21**	-	**151,139.21**

7 Cash & Cash Equivalents

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Cash in hand	447,267	-	447,266.62
Everest Bank Limited *(00600105200353)*	18,773	-	18,772.93
NIC Asia Bank Limited (*22412141106524*	1,009,279	-	1,009,278.56
Citizen Bank International Limited *(00301*	-	-	-
Global IME Bank Limited *(110101000549*	423,228	-	423,228.28
Laxmi Sunrise Bank Limited (*0190486984*	599,272	-	599,271.98
Total	**2,497,818.37**	-	**2,497,818.37**

Supreme Healthcare Ltd.

P. NARESH & ASSOCIATES Kathmandu Chartered Accountants

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SUPREME HEALTH CARE LTD.

Parwanipur-04, Nepal

Notes to Reconcilliation Statements

8 Share Capital

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Equity Share Capital			
a) Authorised			
800,000 Ordinary share of Rs 100 each	80,000,000.00	-	80,000,000.00
b) Issued Share Capital			-
800,000 Ordinary share of Rs 100 each	80,000,000.00	-	80,000,000.00
Paid up Capital			-
800,000 Ordinary share of Rs 100 each	80,000,000.00	-	80,000,000.00
Add : Calls in Advance			
Total	**80,000,000.00**		

9 Reserve and Surplus

Amount in NRs

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Accumulated Profit / (Loss) up to Previous	36,259,039.54	-	36,259,039.54
Add : Profit / (Loss) for the year	1,305,363.30	-	1,305,363.30
Total	**37,564,402.84**	-	**37,564,402.84**

10 Borrowings

Amount in NRs

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Non-Current Loan			
Secured Loan			
Permanent Term Loan	233,991,299.99	-	233,991,299.99
Fixed Term Loan (Permanent Working Ca	59,700,000.00	-	59,700,000.00
Total Non-Current Loan	**293,691,299.99**	-	**293,691,299.99**
Current Loan			
Secured Loan			
Short Term Bank Loan (Citizen Bank Limi	24,962,022.50	-	24,962,022.50
Demand Loan (Citizen Bank Limited)	22,027,000.00	-	22,027,000.00
Trust Receipt Loan (Citizen Bank Limited)	12,973,000.00	-	12,973,000.00
Total Current Loans	**59,962,022.50**	-	**59,962,022.50**
Total	**353,653,322.49**	-	**353,653,322.49**

11 Employee Benefit Obligations

Amount in NRs

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Non-Current			
Total Non-Current Employee Benefit Oblig	-	-	-
Current			
Salary Payables	-	4,747,326.52	4,747,326.52
Social Security Fund	-	2,126,262.00	2,126,262.00
Total Current Employee Benefit Obligation	-	**6,873,589**	**6,873,589**
Total Employee Benefits Obligations (Current and Non-Current	-	**6,873,589**	**6,873,589**

P. NARESH & ASSOCIATES Kathmandu

SUPREME HEALTH CARE LTD.

Parwanipur-04, Nepal

Notes to Reconcilliation Statements

12 Trade and Other Payables

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Sundry Creditors	45,770,754.76	(45,770,754.76)	-
Audit Fees Payable	59,100.00	-	59,100.00
Mukendra Singh-Petty Cash	6,085,227	(6,085,227)	-
Mukesh Sharma	4,810,377.04	(4,810,377)	-
Durgesh Sharma	3,096,656.00	(3,096,656)	-
Ramji Kushwaha	2,000,000.00	(2,000,000)	-
Payable to Individuals		15,992,260.03	15,992,260.03
Other Payable *(Sch- 11.1)*	2,811,865.45		2,811,865.45
Staff Payable *(Sch- 11.2)*	4,747,326.52	(4,747,326.52)	-
Provident fund Payable	2,126,262.00	(2,126,262.00)	-
TDS Payable			-
Payable to Government Authorities		795,426.00	795,426.00
TDS on Audit Fee	900.00	(900.00)	-
Social Security Tax Payable	206,959.00	(206,959.00)	-
TDS on Office Rent	106,534.00	(106,534.00)	-
TDS Payable	481,033.00	(481,033.00)	-
Total	**72,302,994.76**	**(52,644,343.28)**	**19,658,651.48**

13 Trade and Other Liabilities

Amount (NRs.)

Particulars	1st Shrawan 2080	Adjustment as per NFRS	Adjusted 1st Shrawan 2080
Non-current Trade and Other Liabilities			
Trade and Other Payables	-	-	-
Total Non-Current Trade and Other Liabili	-	-	-
Current Trade and Other Liabilities			
Trade Payables			
Sundry Creditors	-	45,770,755	45,770,754.76
Total Current Trade and Other Liabilities	-	**45,770,755**	**45,770,755**
Total Trade and Other Payables (Current and Non-Current	-	**45,770,755**	**45,770,755**

Supreme Healthcare Ltd.

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Acknowledgement

We extend our heartfelt appreciation to our esteemed shareholders for their trust, patience, and continued confidence in our journey. Your belief in our vision motivates us to pursue sustainable growth and long-term value creation.

We also sincerely acknowledge the dedication of our management team, whose leadership, strategic direction, and commitment have guided the company through every challenge and opportunity. Your efforts have been vital in shaping our progress.

To our employees, we offer our deepest gratitude. Your hard work, discipline, and teamwork form the foundation of everything we achieve. Your contribution each day strengthens our organisation and drives us forward.
Together, the support of our shareholders, the guidance of our management, and the commitment of our employees remain the pillars of our success.



Gallery










2073
Inaguration
of Formal
Operations










Welcome
to All the Deleg
HEARTBURN
could be stomach acid reflux(GERD)
2073
Inaguration
of Formal
Operations
PANDOM-D SR



SUPREME
Healthcare Ltd.



SUPREME HEALTHCARE LTD

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