



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



चौधौ
वार्षिक
प्रतिवेदन
२०७९/८०

मानविय सेवाका लागि शिक्षा



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

चौधौं वार्षिक प्रतिवेदन
२०७५/८०



काठमाण्डौ मेडिकल कलेज पब्लिक लिमिटेडको

१४ औं वार्षिक साधारण सभा बस्ने बारेको सूचना

शेयरधनी महानुभावहरू,

मिति २०८०।०८।१७ गते आइतबार बसेको यस कम्पनीको सञ्चालक समितिको २५० औं बैठकको निर्णयानुसार कम्पनीको १४ औं साधारण सभा निम्न मिति, स्थान र समयमा निम्न प्रस्तावमा छलफल र निर्णय गर्नका लागि बस्ने भएकोले सम्पूर्ण शेयरधनी महानुभावहरू स्वयं वा रितपूर्वकको प्रतिनिधिद्वारा उपस्थित हुन जानकारीको लागि यो सूचना प्रकाशित गरिएको छ ।

मिति, स्थान र समय:

मिति: २०८० साल पौष १३ गते शुक्रबार

स्थान: होटेल रायन इभेन्ट्स, पिङ्गलास्थान, गौशाला, काठमाण्डौ

समय: विहान ११ बजे ।

सभामा प्रस्तुत छलफलका प्रस्तावहरू

१. सामान्य प्रस्ताव :

- १.१ सञ्चालक समितिको तर्फबाट कार्यकारी अध्यक्षज्यूद्वारा पेश हुने कम्पनीको आ.व.०७९/०८० को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने ।
- १.२ कम्पनीको आ.व.०७९/०८० को लेखा परिक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब र नगद प्रवाह विवरण तथा सोसँग सम्बन्धित अनुसूचीहरू पारित गर्ने ।
- १.३ कम्पनीको आ.व.०८०/०८१ को लेखा परिक्षण गर्नका लागि लेखापरिक्षण समितिको सिफारिस बमोजिम लेखा परिक्षकको नियुक्ति गरी निजको पारिश्रमिक तोक्ने ।
- १.४ सञ्चालक समितिबाट प्रस्ताव भए बमोजिम आ.व.०७९।०८० को नाफा तथा संचित मुनाफाको रकम रु.४,८५,२०,४८५/-मध्येबाट २० प्रतिशत जगेडा राखी बाँकी ८० प्रतिशत रकम रु.३,८८,१६,३८८/- (चुक्ता पूँजीको ६.४६ प्रतिशत कर सहित) दरले शेयरधनीहरूलाई नगद लाभांश वितरण गर्ने प्रस्ताव पारित गर्ने ।

२. विशेष प्रस्ताव :-

- २.१ कम्पनीको नियमावलीको नियम २७(२) लाई संशोधन गर्ने ।
- २.२ अस्पतालको स्तर वृद्धिकालागि तत्काल विभिन्न प्रकारका स्वास्थ्य उपकरणहरू खरिद गरी विश्वस्तरिय स्वास्थ्य

सेवा संचालन गर्नुपर्ने भएको, स्वास्थ्य सेवा संचालनार्थ आवश्यकता अनुसार घर जग्गा समेत खरिद गर्नुपर्ने अवस्था भएकाले सो को लागी आवश्यक पर्ने श्रोत जुटाउन विभिन्न बैंकहरूबाट कर्जा लिनका लागी कम्पनी ऐन, २०६३ को दफा १०५(ख) बमोजिम सञ्चालक समितिलाई अधिकार प्रदान गर्ने ।

३. विविध ।

- ३.१ कम्पनीको व्यवसाय विस्तारकालागि समान उद्देश्य भएको विभिन्न कम्पनी/अस्पताल/शिक्षण संस्थाहरू खरिद गर्न तथा त्यस्ता कम्पनीहरूको शेयरमा लगानी गर्न सञ्चालक समितिलाई अधिकार प्रदान गर्ने ।
- ३.२ चालु आर्थिक वर्षमा भएका शेयर खरिद बिक्रीको जानकारी गराउने ।

साधारण सभा सम्बन्धी जानकारी

१. मिति २०८०/०८/१७ गते देखि २०८०/०९/१३ गते सम्म कम्पनीको शेयर दाखिल खारेज बन्द गरिनेछ । साथै, नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०८०/०८/१५ गते सम्म ओ.टि.सि. कारोवार भई यस कम्पनीको शेयर दाखिल खारेजका लागि प्राप्त हुन आएका शेयरधनी महानुभावहरूलाई यस साधारण सभाको प्रयोजनको लागि शेयरधनी कायम गरिनेछ ।
२. साधारण सभाको सूचना र आर्थिक विवरण शेयरधनीको दर्ता किताबमा कायम रहेको Email ठेगानामा पठाइनेछ र यस कम्पनीको शेयर रजिष्ट्रार कम्पनीको website: www.kmc.edu.np मा साधारण सभा हुने मिति भन्दा अगावै राखिने छ ।
३. प्रोक्सी दिने शेयरधनीले सभा शुरु हुनुभन्दा ४८ घण्टा अगावै रितपूर्वकको प्रतिनिधि पत्र (प्रोक्सी) कम्पनीको रजिष्टर्ड कार्यालयमा दर्ता भएकोलाई मान्यता दिइनेछ । प्रोक्सी सम्बन्धी अन्य व्यवस्थाहरू विद्यमान कम्पनी ऐन र कम्पनीको नियमावली अनुरूप हुनेछ ।
४. साधारण सभा सम्बन्धी अन्य जानकारीको लागि कम्पनीको रजिष्टर्ड कार्यालय, सिनामंगल काठमाण्डौंमा (कम्पनी सचिवको सचिवालय कार्यालय) मा सम्पर्क गर्नुहुन अनुरोध छ ।

सञ्चालक समितिको आज्ञाले
कम्पनी सचिव

नोट: प्रथम पटक प्रकाशित सूचनामा विविध शिर्षक अन्तर्गत बुँदा नं. ३.२ मा अन्यथा भएकोमा सोलाई सच्याई प्रकाशित गरिएको छ ।



अनुसूचि ३

कम्पनी ऐन २०६३ को दफा ७१(३) सँग सम्बन्धित

श्री काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड
सिनामंगल, काठमाडौं

विषय : प्रतिनिधि नियुक्त नगरेको बारे ।

..... जिल्ला न.पा./गा.पा. न. बस्ने म / हामी
..... ले त्यस कम्पनीको शेयरधनीको हैसियतले सम्बत २० साल
महिना गते बारको दिन हुने वार्षिक / विशेष साधारणसभा म/हामी स्वयम् उपस्थितभई
छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकोले उक्त सभामा मेरो/हाम्रो तर्फबाट भाग लिन तथा मतदान गर्नका लागि
..... जिल्ला न.पा./गा.पा. वडा नं. बस्ने श्री
..... लाई मेरो / हाम्रो प्रतिनिधि नियुक्त गरी पठाएको छु/छौं ।

प्रतिनिधि नियुक्त भएको व्यक्तिको,

हस्ताक्षरको नमूना

शेयर प्रमाणपत्र नं.

मिति :

निवेदक

दस्तखतः

नामः

शेयर प्रमाणपत्र नं. :

शेयर संख्या :



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड चौधौं वार्षिक प्रतिवेदन २०७९/०८०

विषय सूची



१. संचालक समितिको प्रतिवेदन
२. कम्पनीको ऐन, २०६३ को दफा १०९ बमोजिमको विवरण
३. लेखा परीक्षकको प्रतिवेदन
४. वित्तीय स्थितिको विवरण (वासलात)
५. नाफा वा नोक्सानको विवरण
६. अन्य विस्तृत आम्दानी विवरण
७. नगद प्रवाह विवरण
८. इक्वीटीमा भएको परिवर्तनको विवरण
९. अनुसूचीहरू
१०. विगत १८ वर्षको तुलनात्मक वित्तीय विवरण
११. मूल्य अभिवृद्धि विवरण
१२. आ.व. २०७९/८० का महत्वपूर्ण तथ्याङ्कहरू
१३. वित्तीय फलकहरू
१४. कुल आम्दानीको तुलनात्मक प्रस्तुती

संचालक समिति



सोईना शर्मा
कार्यकारी अध्यक्ष



होमादेवी न्यौपाने
संचालक



विजय कुमार पाण्डे
संचालक



नेत्र बन्धु बानिया
संचालक



डा. संदीप गुरागाई
संचालक



चुडामणी भण्डारी
संचालक

व्यवस्थापन समूह



डा. खगेन्द्र प्रसाद न्योपाने
प्रमुख व्यवस्थापक सल्लाहकार



प्रा. डा. रतीन्द्र नाथ श्रेष्ठ
प्राचार्य



प्रा. डा. सुमन कुमार श्रेष्ठ
अस्पताल निर्देशक



MRI -3 (Tesla -64 Channel)



Combo Biplane CATH Lab for Cardio and Vascular treatment



CT Scan (128 Slice)



ICU



High Care Unit



Robotic Neuro OT



Well Equipped Modern Laboratories



1st- MCh Batch of GI Surgery / Urology



चौथौं वार्षिक साधारण सभामा

संचालक समितिको तर्फबाट कार्यकारी अध्यक्षद्वारा प्रस्तुत वार्षिक प्रतिवेदन

आदरणीय शेयरधनी महानुभावहरू,

काठमाडौं मेडिकल कलेजको चौथौं वार्षिक साधारण सभामा म लगायत यस संचालक समितिका मेरा सम्पूर्ण साथीहरूको तर्फबाट आज सभाहलमा उपस्थित भई सभामा भाग लिनु हुने सम्पूर्ण शेयरधनी महानुभाव तथा आमन्त्रित पाहुनाहरूलाई न्यानो स्वागत गर्न चाहन्छु ।

विगत केही वर्ष देखि चिकित्सा शिक्षा क्षेत्रमा शुरु भएको समस्या यो वर्ष पनि निरन्तर रूपमा रहेको तथ्य कसैसंग छिपेको छैन । मेडिकल कलेजहरूलाई एकनासले सबैतिरबाट भएको जायज नाजायज प्रहारहरू हामीले पनि खप्नुपरेकै छ । विगत आठ वर्ष देखि सरकारले विद्यार्थी भर्ना सीट संख्या कटौती गर्नुको अलावा शिक्षण शुल्क समेत घटाएको कुरा सबैलाई जानकारी नै छ । हाल तय गरिएको शुल्क बैज्ञानिक नभएको र त्यस बाहेक अन्य कुनै पनि शिर्षकमा शुल्क लिन नपाइने भन्ने चौतर्फी दवाव आई रहँदा संस्थालाई वित्तिय रूपमा बचाई राख्न चुनौतीहरू थपिएको छ ।

मेडिकल कलेजको सम्पूर्ण पूर्वाधारहरू पूरा गरी विद्यार्थीहरूको पठनपाठन संचालन गरिरहेको यस कलेजको समेत सीट संख्या घटाएको निर्णयलाई पुनरविचार गर्नुपर्ने, कलेजको लागत र संचालन हेरेर मात्र बैज्ञानिक हिसावले शुल्क निर्धारण गर्नुपर्ने, निजी क्षेत्रले गरेका धेरै राम्रा कामहरूको कदर हुनुपर्ने र यसलाई Public Private Partnership को अवधारणाले हेरिनु पर्दछ भन्ने कुरा हामीले विभिन्न प्लेटफार्मामार्फत र आफैले पनि विभिन्न सरोकारवाला निकाय र व्यक्तिहरूसंग प्रत्यक्ष भेटघाट गरी सभ्य तरिकाबाट प्रस्तुत गर्न कुनै कसर बाँकी नराखेको जानकारी गराउन चाहन्छौं । यस्तो विश्वम परिस्थितिका बावजूद कलेज सञ्चालन गरिरहेकोमा मिति २०७६।१२।११ देखि २०७९ सालसम्म कोभिड १९ को कारण सरकारले गरेको लकडाउन र बन्दाबन्दी हुनगएको कारणबाट उत्पन्न अन्योल र नकारात्मक परिस्थितिबाट अर्थतन्त्रमा परेको असरबाट हाल संस्थालाई जोगाउने प्रयास र दौडधुपमा धेरै समय खर्चिनु परेको छ । त्यस लगायत अस्पतालको सेवा सरकारी अस्पतालभन्दा सुलभ र सस्तोमा सुचारु गरिएको छ । यस्तो अत्यन्त कठिन अवस्थामा पनि संस्था संचालनको क्रममा हामीले निम्नलिखित तथ्यहरूलाई ध्यानमा राखि संयम अपनाई सबै कार्यहरूको संचालन गर्ने प्रयत्न गरेका छौं :

१. यस संस्थाको गरिमामय इतिहास ।
२. यस संस्थाका संस्थापक तथा संचालकज्यूहरूको सेवा भावबाट अभिप्रेरित भै देशमा गुणस्तरिय स्वास्थ्य शिक्षा प्रदान गर्दै सुलभ स्वास्थ्य सेवा प्रदान गर्ने पवित्र उद्देश्यले कानूनसम्मत ढंगबाट राष्ट्रको कानून बमोजिम खुलेको यस संस्थाको मर्म र उद्देश्य ।
३. हजारौं लाखौं विद्यार्थी तथा अभिभावकज्यूहरूले यस संस्था प्रति देखाउनु भएको माया र विश्वास ।
४. नियमनकारी निकायहरूले आजसम्म गरेको यस संस्थाको मूल्याङ्कन ।
५. विभिन्न समयमा संचालक समितिको सुभ्रबुभ्रपूर्ण दूरदर्शि नितिनिर्देशनहरू, सल्लाहकार तथा शुभचिन्तकहरूको बुद्धिमत्तापूर्ण सल्लाहहरू, संस्थाले अपनाएका कडा आर्थिक अनुशासन र व्यवस्थापन पक्षको कार्यकुशलताको मिश्रित परिणामबाट यो संस्था यहाँसम्म पुगेको छ ।

यस्ता समस्याको विद्यमानतामा संस्थालाई सकेसम्म जोगाउदै, थप शैक्षिक कार्यक्रमहरू इजाफा गर्दै, स्वास्थ्य सेवाको गुणस्तर र दायरालाई फराकिलो पाउँ, खर्चहरूमा सक्दो मितव्ययिता अपनाउदै हामी यहाँसम्म पुगेका छौं ।

काठमाडौं मेडिकल कलेजका मुख्य तीनवटा क्षेत्रहरू शिक्षा, स्वास्थ्य र अनुसन्धान हुन र हाम्रा सबै क्रियाकलापहरू यीनै क्षेत्रहरूमा आधारित भई निम्नानुसार बिकास र विस्तारमा अग्रसर भईरहेको जानकारी गराउन चाहन्छु :

१. शिक्षण सेवा तर्फका चुनौती तथा उपलब्धीहरू :

विगत केहि वर्ष देखि मेडिकल कलेजसंग सम्बन्धित सबैका लागि अत्यन्त चुनौती थपिई रहेकोमा आर्थिक संकटको नयाँ चुनौतिले शिक्षा सेवामा भएको समस्या हामी सबैलाई थाहा नै छ । हाम्रो लगनसिलता र सुभ्रबुभ्रको पनि सायद यो परिक्षाको वर्ष रहेको हामी सबैलाई महशुस भएको छ ।

- १.१ यो वर्ष नियमनकारी निकायहरूद्वारा विभिन्न कार्यक्रमहरूको अनुमतीका लागि र सरकारबाट मेडिकल शिक्षाका बारेमा उठेका विषयहरूको जाँचबुभ्र गर्न भनि यस कलेजमा पटक पटक निरिक्षण भएको ।



- १.२ यी निरिक्षणहरूको फलस्वरुप यस कलेजमा एम.बि.बि.एस.तर्फ १०० सिट, बि.डि.एस.तर्फ ४० सिट, बि.एस.सी. नर्सिङतर्फ ४० वटा सिट, बि.एन.एस. ४०, बि.पि.टी. ३०, एम.डी/एम.एस.तर्फ ७४ वटा सिट पाउन हामी सफल भएका छौं ।
- १.३ हामीले यस बर्ष DM/M.Ch कार्यक्रम शैक्षिक सत्र २०२३ तर्फमा ८ वटा जस मध्ये DM Perioperative Critical Care – 1 सिट, DM Neonatology – 1, M.Ch Neurosurgery – 2, M.Ch Urology -1 र M.Ch Gastroenterology – 1, DM Pulmunology 1, DM Nephrology 1 सिट प्राप्त गर्न सफल भएका छौं ।
- १.४ यस कलेजले हाल संचालन गरिरहेका शैक्षिक कार्यक्रमहरू, यस बर्ष नयाँ शुरु भैसकेका कार्यक्रमहरू र आउदो बर्ष संचालन गर्ने तयारीमा रहेका कार्यक्रमहरू निम्नानुसार रहेको जानकारी गराउन चाहन्छौं :

- (ग) यस कलेजले Journal of Kathmandu Medical College निरन्तर रुपमा प्रकाशित गर्दै आएको छ ।
- (घ) यस बर्ष कलेजका विभिन्न विभागहरूमा विभिन्न महत्वपूर्ण विषयहरूसंग सम्बन्धित राष्ट्रिय तथा अन्तरराष्ट्रिय स्तरका तालिम कार्यक्रमहरूको संचालन गरिएको छ । यी कार्यक्रमहरू मध्ये उल्लेखनिय तालिमहरू निम्न बमोजिम रहेका छन् :
- यस कलेजमा कार्यरत ६० नर्सिङ कर्मचारीहरूलाई दुई समूहमा ५ हप्ते Basic Critical Care Training प्रदान गरिएको छ ।
 - यस कलेजमा कार्यरत सबै फ्याकल्टी, रेजिडेण्ट, इन्टर्नहरू तथा नर्सिङ कर्मचारीहरूका लागि Basic & Advanced

सि.नं.	हाल संचालनमा रहेका कार्यक्रमहरू	यस बर्ष नयाँ शुरु भएका कार्यक्रमहरू	आउंदो बर्षका शुरु गर्न पूर्ण तयारीमा रहेका कार्यक्रमहरू	विद्यार्थी संख्या
1.	MBBS			100
2.	BDS			40
3.	B.Sc. Nursing			40
4.	MD/MS			63
5.	BNS			
6.	M. Sc. Nursing			4
7.	MDS			3
8.	DM/M.Ch			8
9.	BPT			20
10.			MDS Oral Medicine & Radiology	1
11.			BMLT	30
12.			Bachelor in Midwifery	20
13.			BMIT	30
14.			B.Pharmacy	40

- १.५ यस समिक्षा बर्षमा नियमित पठनपाठन र परिक्षाहरू बाहेक यस कलेजका विभिन्न विभागहरूबाट संचालन भएका विभिन्न प्राज्ञिक कार्यक्रमहरू निम्नानुसार रहेका छन् :
- (क) कलेजका विभिन्न विभागहरूद्वारा २० वटा भन्दा बढि विभिन्न महत्वपूर्ण विषयहरूमा CME/Workshop हरू संचालन गरिएको छ ।
- (ख) कलेजमा कार्यरत शिक्षकहरूले राष्ट्रिय तथा अन्तरराष्ट्रिय जर्नलहरूमा ४० वटा भन्दा बढि सोधपत्रहरू प्रकाशन गर्नु भएको छ ।

Life Support Training प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ ।

- यस कलेजमा कार्यरत नर्सिङ कर्मचारीहरूकालाई Continue Nursing Education Training प्रदान गरिरहेका छौं ।
- यस कलेजमा कार्यरत डाक्टर तथा नर्सिङ कर्मचारीहरूलाई Complementary feeding practices Training प्रदान गरिएको छ ।



- यस कलेजमा Breast feeding week celebration गर्ने क्रममा नर्सिङ कर्मचारीहरूलाई Breast Feeding Training प्रदान गरिएको छ ।
 - २ दिने Effective Education Methodology Workshop सफलतापूर्वक सम्पन्न भएको छ ।
 - १ वटा ५ दिने Teacher's Training Program सफलतापूर्वक सम्पन्न भएको छ ।
 - १ वटा ४ दिन Research & Publication Ethics Workshop सफलतापूर्वक सम्पन्न भएको छ ।
 - १ वटा २ दिने Assessment and Evaluation Workshop सफलतापूर्वक सम्पन्न भएको छ ।
- १.६ यस कलेजले विगत बर्षहरू देखिनै स्विडेनको Linnaeus University, Linkoping University, University of Skövde, Gothenberg University, नर्वेको Norwegian University of Science & Technology, जापानको Kobe University र Tohoku University, Denmark University तथा University of New England, Australia संग सहकार्य गरी विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यक्रम गरि रहेको छ । हाल यस कलेजले University of West of England, Bistol (UWE), UK, Harvard T.H. Chan School of Public Health, Harvard University, Boston, USA, University of Texas Health, USA संग विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यका लागि सहकार्यको शुरुवात गरेको छ । यसका अलावा युरोप, अमेरिका लगायत अन्य देशका मेडिकल कलेजका विद्यार्थीहरू समेत यस कलेजमा Elective Course गर्न आउने गरेका छन् । हाल यस्तो तालिम लिने विद्यार्थीहरूको संख्यामा वृद्धि भइरहेको तथा सो वापत लिने शुल्कमा समेत परिमार्जन गरिएको छ ।
- १.७ शैक्षिक सत्र २०८०/०८१ मा एम.बि.बि.एस.तर्फ १०० सिट, बि.डि.एस.तर्फ ४० सिट, बि.एस.सी. नर्सिङतर्फ ४० वटा सिट र बि.पि.टि. तर्फ २० सिट प्राप्त गर्न सफल भएका छौं ।
- १.८ शैक्षिक सत्र २०२३ बाट Pedodontics र Oral Medicine & Radiology बिभागमा (Post Graduate) कार्यक्रम संचालनका लागि प्रस्ताव पेश गरिएको छ ।
- १.९ Bachelors in Midwifery, BMLT / BMIT कार्यक्रमको पनि प्रस्तावना तयार गरी छलफलको क्रममा रहेको छ ।
- १.१० Pulmonology and Nephrology मा DM कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भई यस बर्ष २०२३ मा १ जना DM Pulmonology मा भर्ना भएको छ ।
- १.११ काठमाडौं विश्वविद्यालयसंग आवद्ध कलेजहरू मध्ये हाम्रो कलेज देशमा Mch. Plastic Surgeon उत्पादन गर्ने पहिलो कलेज हुन गएको पनि सहर्ष जानकारी गराउन चाहन्छौं ।
- १.१२ डेण्टल प्रोग्रामतर्फ चारवटा बिषयहरूमा MDS (Post Graduate) कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भएको छ । MDS Prosthodontics, Endodontics, Pedodontist, Oral and Maxillofacial Surgery मा बिद्यार्थीहरू अध्ययनरत छन् ।
- १.१३ दुवाकोटमा रहेको Skill Lab लाई विभिन्न विधाको पठनपाठनका लागि स्तरोन्नती गर्ने कार्य सम्पन्न गरी सकिएको छ ।
- १.१४ डेण्टल प्रोग्राम अन्तर्गत Ceramic Lab को स्थापना गरी सञ्चालन गरि सकिएको छ ।
- १.१५ यस कलेजले नेपाल सरकारबाट Autopsy सेवा सहितको Medicolegal सेवा संचालन गर्ने अनुमती प्राप्त गर्न सफल भएको छ र यो सेवा संचालन गर्नका लागि चाहिने सम्पूर्ण तयारी भैसकेको छ । काठमाडौं मेडिकल कलेज यस्तो अनुमती प्राप्त गर्ने सरकारी मेडिकल कलेज बाहेकको पहिलो मेडिकल कलेज बन्न सफल भएको छ । यो सेवा शुरु भए पश्चात हाम्रा विद्यार्थीहरूलाई अरु संस्थाहरूमा फरेन्सीक मेडिसिनको व्यवहारिक ज्ञानको तालिमका लागि जान पर्दैन र यसले फरेन्सीक मेडिसिन बिषयमा MD कार्यक्रम संचालन भै सकेको छ ।
- १.१६ यस कलेजबाट नियमित रुपमा Peer Review Indexed Journal of Kathmandu Medical



College (JKMC) प्रकाशित भईरहेको जानकारी गराउन चाहन्छौं ।

- १.१७ यस कलेजको वार्षिकोत्सवको अवसरमा कलेजका विद्यार्थीहरूलाई अध्ययन प्रति अभिप्रेरित गर्न तथा उनीहरूको मनोबल उच्च बनाउन विगतका वर्षहरूमा जस्तै MBBS, B.Sc Nursing तथा BDS का उत्कृष्ट विद्यार्थीहरूलाई हौसला प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ । सो अवसरमा अनुकरणीय काम गर्नुहुने प्याकल्टी सदस्यहरू, नर्सिङ तथा अन्य कर्मचारीहरूलाई पनि पुरस्कृत गरिएको छ ।
- १.१८ यस वर्ष MBBS तर्फ २१औं समूहका ७२ जना विद्यार्थीहरूले अन्तिम परिक्षा दिएकोमा ६४ प्रतिशत विद्यार्थीहरू उत्तिर्ण भएका छन् । B.Sc Nursing तर्फ १६औं समूहका ३० जना विद्यार्थीहरू अन्तिम परिक्षामा सामेल भएकोमा १०० प्रतिशत उत्तिर्ण भएका छन् । BDS कार्यक्रमतर्फ तेश्रो समूहका ४६ जना विद्यार्थीहरू अन्तिम परिक्षामा सामेल भएकोमा १०० प्रतिशत उत्तिर्ण गरेका छन् । यसका साथै MD/MS तर्फ २०१९ सत्रका ४६ जना नियमित समूहका १०० प्रतिशत र MSc. Nursing का ४ जना नियमित समूहका १०० प्रतिशत विद्यार्थीहरूले परिक्षा उत्तिर्ण गरेका छन् ।

२. स्वास्थ्य सेवातर्फका कार्य एवं उपलब्धीहरू :

यस कलेजको शिक्षण अस्पतालको सेवाको गुणस्तरलाई सुधार गर्दै सेवाको दायरालाई समेत बढाउदै जाने उद्देश्यले समिक्षा अवधिमा विभिन्न सुधारका कार्यहरू गरिएको छ ।

- २.१ हाम्रो शिक्षण अस्पतालको सेवाद्वारा अधिकतम जनताहरूलाई सेवा पुऱ्याउनका लागि निःशुल्क ओ.पी.डी. टिकट सार्वजनिक बिदाका दिनहरूमा पनि ओ.पि.डी सेवा संचालन तथा बिरामीहरूलाई प्रदान गरिने सेवाको गुणस्तरमा सुधार गर्नका लागि विशेषज्ञ चिकित्सकहरूलाई समेत Floor Duty राख्ने कार्यलाई निरन्तरता दिइएको छ ।
- २.२ न्यूरोलोजी विभाग भिन्दै विभागको रूपमा शुरु भए देखि नै सानो अष्ट्यारो ठाउँमा रही उल्लेख्य संख्यामा बिरामीहरूलाई सेवा पुऱ्याईरहेको कारणले गर्दा हाल सो विभागलाई छुट्टै ओपिडीको उचित व्यवस्था गरी सेवाग्राही र सेवाप्रदायक दुबैलाई सुविधा प्रदान गरिएको छ । न्यूरोलोजी विभागबाट Thrombolysis,

Plasmapheresis उपचार सेवा प्रदान गर्न शुरु गरिएको छ ।

- २.३ शिक्षण अस्पतालमा सेवाको चापलाई र संस्थालाई पर्न जाने दूरगामी दायित्वलाई ध्यानमा राखेर मेडिसिन, प्रसुती एवं स्त्रिरोग, जनरल सर्जरी, न्यूरो सर्जरी जस्ता बिभागहरूमा रजिष्ट्रारहरूको पद श्रृजना गरी सेवालाई सहज बनाइएको छ ।
- २.४ हाम्रो शिक्षण अस्पतालमा नेपालगंज, दाङ, बिराटनगर, भ्रपा लगायत देशका अन्य स्थानहरूबाट ढाडको शल्यकृयाका लागि बिरामीहरू आउने गरेका छन् । हाडजोर्नी बिभाग र बालरोग विभागले हाम्रो अस्पतालमा बच्चाहरूका लागि Bilateral Pelvic Osteotomy and Repair for Bladder Dytrophy जस्ता कठिन सर्जरीहरू पनि गर्न सक्ने अवस्थाको श्रृजना गरिएको छ ।
- २.५ शिक्षण अस्पतालको सेवा विस्तार एवं गुणस्तर वृद्धि प्रति ध्यान पुऱ्याउदै यसका लागि चाहिने Video Laparoscope, Video Endoscopy, Gastroscopy, Cautery Machine, Holmium Laser, Anaesthesia Machine, Ultrasound Machine, Dialysis Machine, OT Table, OT Light, Bipolar Resectoscope, Flexible Ureteroscopy, Vessel Sealer Cautery, Harmonic Scalpel, Cath Lab, CT, MRI आदी जस्ता महत्वपूर्ण उपकरणहरूको खरिद र जडान गरी सेवालाई चुस्तदुरुस्त एवं आधुनिक बनाइएको छ ।
- २.६ मेडिसिन बिभागको अंतरंग वार्डलाई मर्मत तथा पुननिर्माण गरी बिरामी मैत्री बनाइएको छ तथा मेडिसिन विभाग कै हाइकेयर वार्डको मर्मत संभार, आधुनिकिकरण र विस्तार गर्ने कार्य सम्पन्न गरी सेवा सुचारु गरी सकिएको छ ।
- २.७ अत्याधुनीक प्रविधीको 170 cylinder प्रति दिन Oxygen उत्पादन गर्ने क्षमता भएको नयाँ Oxygen Plant जडान गरी संचालनमा ल्याईएको छ ।
- २.८ Covid-19 Pandemic को दोश्रो फेजमा नेपाल सरकार स्वास्थ्य तथा जनसंख्या मन्त्रालयसंग सम्झौता गरी Positive बिरामीहरूको उपचार सिनामंगल स्थित अस्पतालमा गरेकोमा सो वापतको रकम प्राप्त हुन बाँकी रहेको छ ।



- २.९ न्युरोसर्जरी विभागमा नेपालमा पहिलो अत्याधुनिक रोबोटिक मेसिन जडान गरी न्युरो सम्बन्धि उपचारमा कोशेदुंगा खडा गरेको छ ।
- २.१० कलेजको सबै अवस्था बारे छिटो र सरल तरिकाले रोगहरू पत्ता लगाउन FIBRO SCAN तथा २ थान Flexible Nasopharyngro Laryngoscopy, ENT सम्बन्धि मासु पलाएको हड्डी बांगो भएको पत्ता लगाउन नयाँ मेसिनहरू जडान गरी सेवा संचालन भईरहेको ।
- २.११ दुवाकोट स्थित अस्पताललाई २५ शैयाको सामुदायिक अस्पताल संचालन गर्ने स्विकृती प्राप्त भएको, COVID-19 को संक्रमण पश्चात हाल २४ सै घण्टा आकस्मिक सेवा र विभिन्न बहिरंग विभागहरू संचालन भईरहेको ।
- २.१२ सिनामंगलमा अस्पताल तथा यसका भगिनी संस्थाको नाममा यस संस्थसंग जोडीएका ६ रोपनी १५ आना ० पैसा १.४३ दाम (३५३२.२० बर्ग मिटर) जग्गा तथा सोमा बनेको भवन खरिद गरिएका छन् । सो जग्गा रिडरोडसम्म जोडिएको र हाल पार्किङको व्यवस्था गरेको सबैमा सहर्ष अवगत गराउन चाहान्छु ।
- २.१३ Forensic Medicine दुवाकोटमा पहिलो पटक NMC/KIST Medical College का MBBS विद्यार्थीहरूलाई Autopsy Practical गराईरहेको ।
- २.१४ २ वटा Mortuary machine भएकोमा ४ वटा थपि जम्मा ६ वटा मध्ये २ वटा दुवाकोटमा पठाई शव राख्न व्यवस्था मिलाइएको ।
- २.१५ २ वटा नयाँ एम्बुलेन्स खरिद गरी संचालनमा रहेको ।
- २.१६ Registration मा Digital Queue System जडान भई संचालनमा आएको छ ।
- २.१७ १ वटा मात्र X-ray machine बाट काम चलाईरहेकोमा थप २ थान नयाँ जडान गरी कार्य संचालन भएको र अर्को ER भित्र नयाँ जडान गरी संचालनमा रहेको छ ।
- २.१८ नयाँ Cath lab जडान गरी संचालनमा रहेको छ ।
- २.१९ Kidney transplant को सेवा सूचारु गरी हालसम्म ३ जनालाई सेवा प्रदान गरिसकिएको छ ।
- २.२० साथै Fever profile, Leptospira IgG/ IgM, K 39, Brucella Antigen, Scrub typhus, TPHA, Cholinesterase level, HBsAG/ HIV/ HCV – CLIA, Serum Magnesium level, ENA Screening test, COVID Antigen test, COVID IgG/ IgM, Serum Lipase, Urinary Sodium/ Potassium, Urine for toxicology, H pylori Antibody, H pylori Antigen, Serum Cortisol, Anti CCP, Anti ds- DNA, D- dimer, IL-6 (Interleukin- 6), Procalcitonin, Serum Lactate, PCR for COVID-19 इत्यादीको परिक्षण सेवा पनि शुरु गरिएको छ ।
- २.२१ युरोलोजी विभागको स्तरोन्नती गरी Endourology, Laproscopic Urology, Urooncology, Reconstructive Urology, Open Urology, Andrology, RIRS जस्ता सेवाहरू प्रदान गरिनुका साथै अत्याधुनिक प्रविधिहरू (Prostate, Bipolar TURBT, Laser PCNL, BNI, OIU) को प्रयोगबाट Retrograde Intrarenal सेवा पनि सुचारु रहेको छ ।
- २.२२ अस्पताल सेवालाई चुस्त दुरुस्त राख्न MiDas Hospital Management Software लाई Upgrade गरी सबै क्षेत्रमा संचालन गर्ने कार्य भईरहेको छ र पेपरलेस सिस्टम बनाउनतर्फ काम अगाडि बढेको छ ।
- २.२३ अस्पतालको सेवालाई चुस्त दुरुस्त राख्न QRT (Quick Response Team), VCC (Visitor Counseling Cell), OPD token system संचालनमा आएको छ । र २४ घण्टे Duty Officers को ब्यबस्था गरीएको छ ।
- २.२४ हाल सिनामंगल अस्पतालमा १०० बेड ICU, ४० बेड NICU र १० बेड PICU, Emergency observation ward २० बेड, Emergency ICU १० बेड र Endoscopy suite सेवा सम्पन्न गरी सुचारु गरी सकिएको छ ।
- २.२५ सिनामंगल स्थित डेन्टल बहिरंग विभाग expansion का क्रममा थप ४ वटा डेन्टल चियर गरी हाल १० वटा डेन्टल चियर संचालनमा रहेको । साथै अत्याधुनीक प्रवीधीको RVG (Radio- Visio- Graphy) मेसिन पनि जडान भएको छ । यसै गरी आगामी दिनमा Radiology section मा art CBCT advance implant सल्यकृया गर्ने प्रकृयामा रहेको ।
- २.२६ अस्पतालमा आउने बिरामीहरूको सुविधालाई ध्यानमा राख्दै अस्पतालको आफ्नै नाममा फार्मेसी स्थापना गरी संचालनमा रहेको छ ।
- २.२७ कलेजले स्वास्थ्य सेवा क्षेत्रमा हासिल गरेको प्रगति संक्षेपमा निम्नानुसार रहेको छ :



सि.नं.	विवरण	समिक्षा वर्ष २०७९/८० (विरामी संख्या)	गत वर्ष २०७८/७९ (विरामी संख्या)	वृद्धि (प्रतिशत)
१	बहिरङ्ग सेवा	१,९६,२८५	१,८६,६१२	४.९२
२	अंतरङ्ग सेवा (बिरामी भर्ना दिन)	६६,८५०	५९,८८६	(१०.४१)
३	शल्यकृया	६,९८६	६,९५७	०.४१
४	प्याथोलोजी ल्याबमा गरिएको परिक्षण	१,२४,३५२	९,२०,६५१	(१०१)
५	एक्स रे संख्या	५३,६०३	४८,७४९	९.०५
६	इकोग्राफी, अल्ट्रासाउण्ड तथा अन्य परिक्षणहरू	५८,२३६	५१,३४६	११.८३
७	बच्चाहरूको जन्म संख्या	१,६९५	१,६७५	१.१७

३. अनुसन्धान तर्फका कार्य एवं उपलब्धिहरू :

यस कलेजले शिक्षा तथा स्वास्थ्य सेवासँगै अनुसन्धान क्षेत्रलाई पनि उत्तिकै महत्वका साथ अगाडि बढाउनु पर्ने तथ्यलाई आत्मसाथ गर्दै विभिन्न अनुसन्धानात्मक कार्यहरूलाई अगाडि बढाउदै आएको छ । अनुसन्धानका क्षेत्रमा भएका महत्वपूर्ण कार्यहरू निम्नानुसार रहेका छन् :

३.१ नेपाल सरकारको संलग्नतामा यस कलेजले नेपाल इन्जुरी रिसर्च सेण्टरको स्थापना कलेज परिसर मै गरी यस रिसर्च सेण्टरमार्फत देशमा रोड ट्राफिक एक्सिडेण्ट सम्बन्धी अनुसन्धान सकृयताका साथ गरीरहेको छ र साथै अनुसन्धानका Finding हरू Dissemination गरी नियमित समयको अन्तरालमा राष्ट्रिय रुपमा छलफलमा ल्याई अगाडि बढेको छ ।

३.२ युनिभर्सिटी अफ वेस्ट अफ इङ्ल्याण्ड, ब्रिस्टलसंगको सहकार्यमा अनुसन्धानका लागि :

- एन.आइ.एच.आर ग्लोबल हेल्थ रिसर्च ग्रुपद्वारा नेपालमा चोटपटक अनुसन्धान केन्द्रलाई नया अनुदान प्राप्त गरी कार्य भैरहेको छ ।
- नेपालमा सडक सुरक्षाको निम्ती सुरक्षित प्रणालीको लागि अनुसन्धानका प्रथमिकताहरू पहिचान गर्न एनआइएचआर ग्लोबल हेल्थ पोलिसी एण्ड सिस्टम रिसर्च कार्यक्रमबाट अनुदान प्राप्त गरी कार्य सम्पन्न भएको छ ।
- यस अनुसन्धान केन्द्रको निरन्तरताको लागि एनआईएचआरबाट "A Safe Systems' Approach for Enabling Traffic Injury Prevention in Nepal (SAFETIP Nepal) कार्यक्रम अन्तर्गत २०२२-२०२६ को लागि अनुसन्धान अनुदान प्राप्त भएको छ ।

३.३ गर्भवती महिला माथि हुने हिंसा विरुद्ध सम्बोधन गर्न NTNU, नर्वे र नर्वेजियन अनुसन्धान परिषदमार्फत FIFRO Grant प्राप्त भई कार्य सुरु भएको छ । Norway सरकारको NORHED FUND अन्तर्गत काठमाडौं मेडिकल कलेजमा फिजियोथेरापी अध्ययन अध्यापनमा सहयोग गर्न grant उपलब्ध भएको छ ।

३.४. Linnaeus University, Sweden र Rajshahi University, Bangladesh संगको अनुसन्धान सजाँल बिकास गर्नका लागि स्वीडेन सरकारबाट रिसर्च संजाल कोष प्राप्त भएको छ ।

३.५ यस वर्ष यस कलेजका शिक्षक शिक्षिकाहरूका तर्फबाट ११२ वटा, बिद्यार्थीहरूको तर्फबाट १०७ वटा र अन्य बाहिरी संस्थाहरूका तर्फबाट १२ वटा गरी जम्मा २३१ वटा अनुसन्धानका प्रस्तावहरू यस कलेजको Institutional Review Committee मार्फत स्विकृति प्रादान गरिएको छ ।

३.६ यस कलेजले Harvard TH Chan School of Public Health, Boston, USA मार्फत २०२१ र २०२२ का लागि Low Award Fund प्राप्त गरी Formative research to inform a community-based CVD prevention intervention among urban poor in Kathmandu, Nepal बिषयक अनुसन्धान शुरु गरेको छ ।

३.७ यस कलेजले University of Skövde and University of Gothenburg, Sweden मार्फत २०२१ देखि ५ वर्षका लागि Digital health promotion in schools – a serious games approach for cardiovascular health education in Nepal बिषयक अनुसन्धान शुरु गरेको छ ।



- ३.८ यस कलेजले Harvard T.H. Chan Harvard School of Public Health, Boston, USA मार्फत २०२० देखि २ वर्षका लागि Building research capacity for prevention and control of non-communicable disease risk factors in Nepalese population (the BRISK Project) बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.९ यस कलेजको माइक्रोबायोलोजी तथा बायोकेमेस्ट्री विभागमा १, १ वटा रिसर्च ल्याबको स्थापना गरिएको छ ।
- ३.१० त्यस्तै गरी बहु दिर्घकालीन रोग, अवस्थाहरुको बारेमा बेलायतको लिचेस्टर विश्वविद्यालयसँग एनआईएच आरबाट ५ वर्ष (२०२२-२०२७)को लागि अनुसन्धानका लागि अनुदान प्राप्त भएको छ ।

४. वित्तीय क्षेत्रका कार्यहरु :

- ४.१ राष्ट्रिय चिकित्सा शिक्षा ऐन २०७५ मिति २०७५ फाल्गुन १० बाट लागु भई चिकित्सा शिक्षा आयोगको गठन भएकाले चिकित्सा शिक्षाको सम्पूर्ण नियमनको जिम्मा चिकित्सा शिक्षा आयोगमा रहन गएको छ । सो आयोगले मेडिकल कलेजहरुको लागत लगायतका आधारमा शूलक तय गर्नु पर्नेमा शैक्षिक शत्र २०२२/०२३ का लागि हतारमा उचित गृहकार्य नगरी शूलक निर्धारण गरेकाले यस कलेजको लागत भन्दा निकै कम शूलक तय हुन गएको छ । यस निर्णयबाट कलेजलाई दिर्घकालिन रुपमा निकै ठुलो नकारात्मक असर पर्न जाने देखिन्छ ।
- ४.२ आ.व. २०७९/८० मा पनि हामीले लाभांश कर बापत रु.१९ लाख ४७ हजार तथा अग्रिम आयकर कट्टी बापत रु.२ करोड ११ लाख गरी जम्मा रु. २ करोड ३० लाख राजश्व बुझाएको छौं । यो कुल रकम आ.व. २०७८/७९ मा रु. २ करोड ७३ लाख रहेको थियो ।
- ४.३ बिभिन्न कठिनाइ तथा अनिश्चितताहरुका बावजुद आ.व.०७९।०८० को नाफा तथा संचित मुनाफाको रकम रु.४,८५,२०,४८५/-मध्येबाट २० प्रतिशत जगेडा राखी बाँकी ८० प्रतिशत रकम रु.३,८८,१६,३८८/- (चुक्ता पूँजीको ६.४६ प्रतिशत कर सहित) दरले शेयरधनीहरुलाई नगद लाभांश वितरण गर्न सञ्चालक समितिले प्रस्ताव गरेकाले सो लाभांश वितरणको प्रस्तावलाई सभाबाट पारीत गरी पूर्णता प्रदान गरी दिन अनुरोध गर्दछौं ।
- ४.४ मेडिकल शिक्षाका क्षेत्रमा सृजना भएको प्रतिकूल

- अवस्था र देशको अर्थतन्त्रमा आएको मन्दीले पनि यस आ.व.मा कलेजको कूल आमदानी अपेक्षित रुपमा बढ्न सकेको छैन ।
- ४.५ आ.व. २०७८/७९ को तुलनामा आ.व. २०७९/८० मा कलेजको कूल खर्च वृद्धि भई रु.१२४ करोड ८९ लाख पुगेको छ ।
- ४.६ यस कम्पनी तथा यसका सहायक कम्पनीहरुको समेत एकिकृत वित्तिय विवरण अनुसार कूल आमदानी रु. १५१ करोड ५८ लाख, कूल खर्च १४४ करोड २१ लाख तथा कर पछिको मुनाफा रु. ५ करोड ६९ लाख हुन गएको छ ।
- ४.७ यस कलेजको पूर्ण तथा संयुक्त लगानीमा खोलिएका के.एम.सी. फार्मसी, एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर, काष्ठमण्डप डाइग्नोस्टिक सेण्टरले यस वर्ष क्रमशः रु. ८० लाख नाफामा, रु.५९ हजार घाटामा र ५ लाख नाफामा गएका छन् ।
- ४.८ अस्पताल सेवातर्फ बिरामीको संख्या (Patient Flow) बढाउनका लागि सेवाको गुणस्तरमा सुधार आवश्यक भए बमोजिम यसतर्फ लगानी बढाईएको छ । यस अन्तर्गत आ.व. २०७९/८० मा Capital WIP बाट Fixed Assets Recognized गरेको २८ करोड ४१ लाख र यस वर्ष खरिद गरीएको २३ करोड १० लाख गरी ५१ करोड ५१ लाख बराबरको भवन निर्माण, मेडिकल उपकरण, अफिस उपकरण, फर्निचर आदि जस्ता स्थिर सम्पत्ति थप गरिएको छ ।
- ४.९ २०८० आषाढ मसान्तमा कम्पनीको कूल कर्जा गत वर्ष आषाढ मसान्तको रु.१०४ करोड २६ लाखबाट बृद्धि भएर रु. १२१ करोड ११ लाख रहन गएको छ । विगत ७ वर्ष देखि बिद्यार्थीहरुको संख्या तथा शूलकमा गरिएको कमिका कारण र हाल प्रभावमा रहेको आर्थिक संकटको कारण र बैकहरुमा तरलताको अभावले यस कलेजको नगद प्रबाहमा निकै ठुलो कमि हुन गएको जसका कारण बैक कर्जाको रकममा निरन्तर वृद्धि हुदै गईरहेको र आगामी दिनहरुमा कर्जा रकम तथा ब्याज खर्च रकममा अभै वृद्धि हुने अवस्था रहेको छ ।
- ४.१० विश्व स्वास्थ्य संगठनको मापदण्ड अनुसार अस्पतालजन्य फोहरमैला व्यवस्थापनको कार्य अन्तरगत १३ वटा वार्डमा सफलतापूर्वक लागु गरिएको तथा अस्पतालका अन्य वार्ड तथा अन्य बाँकी स्थानहरुमा



फोहरमैला व्यवस्थापनको कार्य गर्ने प्रकृत्यामा रहेको छ । फोहरमैला तथा पुराना सामग्रीको बिक्रीबाट रु.५ लाख ८८ हजार आम्दानी भएको छ ।

४.११ यस कलेजले दुवाकोटमा छात्रावासहरू निर्माण गरी सञ्चालन गरेको कारणले गर्दा बिद्यार्थीहरूको पठनपाठनमा राम्रो वातावरण सृजना गर्न सकिनुका अलावा यसबाट कलेजको आम्दानीमा वृद्धि गर्न समेत ठुलो सहायता मिलेको छ ।

४.१२ गत वर्षहरूको कठिनता र आगामी केहि वर्षहरूमा समेत कलेजको वित्तीय अवस्थामा प्रतिकुल असर परिरहने सम्भावना अवश्यभावी देखिएकाले सबै तहबाट मितव्ययीता अपनाउन उपयुक्त हुने भएकाले सोलाई निरन्तरता दिइएको छ ।

५. अन्य महत्वपूर्ण उपलब्धिहरू :

५.१. भौतिक संरचनामा गरिएको विकास :

यस वर्ष निर्माण तथा थप गरिएका भौतिक संरचनाहरू तथा सेवा सुबिधाहरू यस प्रकार रहेकाछन्:

क) सिनामंगल:

१. विरामीहरूका लागि औषधीजन्य सेवा छिटो र छरितो ढंगबाट उपलब्ध गराउनको लागि अस्पतालको आफ्नै अर्को औषधी पसल निर्माण कार्य पुरा भई संचालनमा आइसकेकोछ ।
२. आकस्मीक उपचारको लागि आउने विरामीहरूका लागि सोही स्थानमा एक्स रे सेवा उपलब्ध गराई सेवामा अफ स्तरीयता ल्याउनको लागि आकस्मीक सेवा कक्ष भित्र नै एक्स रे सेवा संचालनको लागि निर्माण कार्य सम्पन्न भई संचालनमा आइसकेकोछ ।
३. Mamogram मेशिन जडान भई सेवा कार्य शुरु भईसकेको छ ।
४. Oncology सेवाको लागि स्थान विकास भई सेवा शुरु भईसकेको छ ।
५. मनोरोग बहिरंग सेवामा जानको लागि हाल कायम रहेको Ramp चौडा पारिएकोछ ।
६. हाल अस्पतालमा रहेका क्याबिनहरूलाई स्तरोन्नती गरी अत्याधुनिक सेवा सुबिधासहितका बनाई संचालनमा ल्याउनतर्फ काम भइरहेको छ ।
७. मुख्य प्रवेशद्वारसंगै रहेको CT Scan संगै Three Tesla

Intra Operative Functional MRI मेशिन पूर्णरूपमा संचालनमा ल्याइसकेको छ ।

८. Ortho Ward विकास कार्य सम्पन्न गरी संचालनमा ल्याइसकिएको छ ।
९. गाडी पार्किङ क्षेत्रमा रहेको फोहर मैला संकलन केन्द्रसंगै अर्को एउटा टहरा बनाउने कार्य सम्पन्न भएको छ ।
१०. एनेक्स सि भवनको जमिन तल्लामा रहेको आकस्मीक प्याथोलोजि ल्याबलाई बिस्तार तथा आधुनिकीकरण गरी सबै सेवाको लागि हुने गरी निर्माण कार्य सम्पन्न भई संचालनमा आइसकेकोछ ।
११. बहिरंग सेवाहरूलाई अफ ब्यबस्थीत गर्ने सिलसिलामा देहाय बमोजिमका सेवाहरू स्थानान्तरण गरी सेवा शुरु गरिएका छन्:
 - हाडजोर्नि बहिरंग सेवा मुख्य प्रवेशद्वारसंगै रहेको अस्पताल भवनको पहिलो तल्लामा
 - फिजियोथेरापी बहिरंग सेवा मुख्य प्रवेशद्वारसंगै रहेको अस्पताल भवनको पहिलो तल्लामा
१२. Cath Lab निर्माण कार्य सम्पन्न भई अत्याधुनिक उपकरण सहित संचालनमा आइसकेको छ । साथै सोही भवनको जमिन तल्लामा आकर्षक मुटुरोग बहिरंग सेवा (Cardio OPD) निर्माण सम्पन्न भई उपकरण सहित संचालनमा आइसकेको छ ।
१३. Cath Lab हाता भित्र रहेको एउटा कक्षलाई Ophthalmology OT को रूपमा विकास गरी प्रयोगमा ल्याइएको छ ।
१४. डा. पुष्करनाथ पन्त स्मृति भवनको उत्तर तिर नया... लिफ्ट जडान कार्य सम्पन्न भई संचालनमा आइसकेको छ । यसबाट Cath Lab सहित तेश्रो र चौथो तल्लामा रहेको Dialysis, ICI का बिरामीहरूलाई सुबिधा तथा सहजता हुनेछ ।
१५. डा. पुष्करनाथ पन्त स्मृति भवन र बालरोग भवनको तेश्रो तल्ला बिच आवतजावत सुबिधाको लागि नया... फलामे पुल जडान गरी संचालनमा आइसकेको छ । साथै उक्त तल्लामा रहेको डाक्टर ड्युटी कक्षलाई सुधार तथा परिमार्जन गरिएको छ ।
१६. Oncology बहिरंग बिभागको लागि Annex B भवनको पहिलो तल्लामा स्थान विकास गरिएको छ ।
१७. मुख्य सडकसंगै रहेको प्रशासनिक भवनको पहिलो तल्लामा



लेखा शाखा कक्षाको लागि स्थान विकास तथा स्थानान्तरण गरिएको छ । सोही भवनको दोश्रो तल्लामा डा. अरुण सायमि तथा म्याट्रोन्को लागि कक्षा मिलाइएको छ ।

१८. मुख्य प्रशासनिक भवनमा प्रमुख ब्यबस्थापकीय परामर्शदाता कक्षा, अस्पताल निर्देशक कक्षा, ब्यबस्थापकीय कक्षा, बरिष्ठ अधिकृत कक्षा स्थानान्तरण गरिएको छ ।
१९. Human Resource विभागलाई नयाँ स्थानमा स्थानान्तरण गरिएको छ ।
२०. मनोरोग सेवा संचालित भवनको माथिल्लो तल्लामा NIHR Project को लागि कार्यकक्षा विकास कार्य शुरु गरिएको छ ।
२१. पाथिभरा परिसरमा रहेको भवनको पहिलो तल्लामा डाक्टरहरूका लागि सामुहिक चियाखाजा कक्षा विकास गरिएको छ ।
२२. मुख्य अस्पताल भवनको माथिल्लो तल्लामा रहेका शल्यक्रिया कक्षाहरू नपुग भएको अबस्थालाई मनन गरी एउटा नयाँ शल्यचिकित्सा कक्षा बनाउन आवश्यक कार्य अघि बढाइएको छ ।
- अस्पतालको सेवा तथा सुबिधा अझ गुणस्तरीय, प्रभावकारी, आकर्षक एवं छिटो छरितो सेवा प्रवाह गर्नका लागि हालको क्षेत्रफल भित्र मात्र ब्यबस्था गर्न असहज भएकोले अत्याधुनिक सेवा सुबिधा तथा उच्च कोटीका क्याबिन सहितको नयाँ अस्पताल भवन नै बनाउनु पर्ने अबस्थालाई मनन गरी भवन परामर्शदातासंग डिजाइन सहित विभिन्न चरणको छलफल भइरहेको सहर्ष जानकारी गराउन चाहन्छु ।

१३	Holter		४	४
१४	ABPM		४	४
१५	Warmer	५	२४	२९
१६	Phototherapy	-	१५	१५
१७	Resus	-	३	३
१८	ECG	५	१०	१५
१९	CTG	२	२	४
२०	C-arm	३	३	६
२१	Portable xray	४	४	८
२२	Body Plethysmograph	-	१	१
२३	DLCO	-	१	१
२४	Rigid Xray	२	३	५
२५	Spirometry (PFT)	१	१	२
२६	Flexible NPL	-	२	२
२७	Fibroscan	-	१	१
२८	Defibrillator	४	६	१०
२९	Robotic Surgery and Neuro Navigation System	-	१	१
३०	Endoscopy	२	३	५
३१	Cath Lab	-	१	१
३२	MRI	-	१	१
३३	Mammography	-	१	१
३४	Heart Lung	-	१	१
३५	3D- Dexa (BMD)		१	१
३६	CBCT		१	१
३५	NCT	१		१
३६	EEG	२		२
३७	Otodynamics (OAE)		१	१
३८	Intelligent Hearing System		१	१

५.२ उपकरणहरूको विवरण :

सि.नं.	उपकरणहरू	पुरानो व्यवस्थापन	नयाँ व्यवस्थापनमा थप गरिएको	जम्मा
१	USG Machine	३	१४	१७
२	Dialysis Machine	८	२५	३३
३	CT SCAN	-	१	१
४	Ventilator	१२	३८	५०
५	Patient Monitor	११७	१६५	२८२
६	Syringe Pump	-	१४०	१४०
७	Infusion Pump	-	१००	१००
८	Echo Machine	१	१	२
९	Biliblanket	-	४	४
१०	Incubator	-	२	२
११	CPAP	-	५	५
१२	TMT	१	१	२

५.३ सामाजिक उत्तरदायित्वमा निभाएको भुमिका :

- (क) यस कलेजले विगतका वर्ष देखि नै कार्यान्वयनमा आइरहेका निम्न कार्यक्रमहरूलाई निरन्तरता दिएको छ :
१. गरिब असहाय बिरामीहरूलाई आफ्नो १० प्रतिशत शैयामार्फत निःशुल्क सेवा प्रदान गरिएको जसमा निःशुल्क शैया, निःशुल्क शल्यकृया, निःशुल्क आधार भूत परिक्षण र निःशुल्क खाना प्रदान गरिएको छ ।
 २. MBBS, BDS, BNS, BSc Nursing र BPT कार्यक्रमहरूमा नेपाल सरकारले पठाएका दश प्रतिशत विद्यार्थीहरूलाई निशुल्क छात्रवृत्ति प्रदान गरिएको छ । यस वापत कलेजले नेपाल सरकारबाट कुनै रकम प्राप्त नगरेको जानकारी गराउँदछौं ।



३. ललितपुरको बुद्धमतिस्थित स्वास्थ्य चौकी, बुद्धमतिकै अपाङ्ग सेवा संस्था, सिन्धुपाल्चोकको इन्द्रावति कम्प्युनिटी सर्भिस सेन्टरको सहकार्यमा यस कलेजले त्यस भेगका जनताहरूलाई निःशुल्क स्वास्थ्य सेवा प्रदान गर्दै आएको छ । त्यसै गरी माइती नेपालबाट आउने अन्तरंग विभागका बिरामीलाई निःशुल्क तथा वहिरंग सेवामा ५० प्रतिशत छुट्टामा उपचार, Disable New Life Centre, Ability Development Society of Nepal, नागरिक उड्डयन प्राधिकरणसंग स्वास्थ्य सेवाका लागि सहकार्य गर्दै आएको छ ।

४. आर्थिक बर्ष २०७९/८० मा कलेजले सिनामंगल तथा दुवाकोट अस्पतालहरूका साथै देशका विभिन्न स्थानहरूमा निःशुल्क स्वास्थ्य शिविरहरू संचालन गरेको छ । जसको विवरण यस प्रकार छन् ।

- जम्मा शिविर : ११५ वटा (दिन)
- जम्मा बिरामी संख्या : ६९,३२५ जना
- भिडियो एक्स रे संख्या : १०,९२५ जना
- ई.सि.जि. : ८,०५१ जना
- ल्याब टेस्ट : २१,०६५ जना
- दात निकालेका : १,८१० जना
- माईनर अपरेशन : ३५ जना
- के.एम.सी.मा रेफर केस : ७,५५९ जना

नोट : जस मध्ये हामीले काठमाण्डौंको साखुमा लाग्ने शालीनदी मेलामा दर्शन गर्न आउनेहरूलाई र पनौतीको मकर मेलामा पुरै मेला भरी (१महिना) सेवा दियौं ।

५.४ विविध कृयाकलापहरू :

(क) स्वास्थ्य तथा जनसंख्या मन्त्रालय, शिक्षा, विज्ञान तथा प्रविधि मन्त्रालय, नेपाल मेडिकल काउन्सिल तथा काठमाडौं विश्वविद्यालयसंगको सम्बन्धलाई सुमधुर रूपले विकास गर्दै लगिएको छ । त्यस्तै गरी, सम्बन्धित देश विदेशका संघसंस्थाहरू, मेडिकल कलेजहरू तथा शैक्षिक तथा स्वास्थ्य क्षेत्रमा कार्यरत संस्थाहरूका साथै अन्य व्यवसायिक प्रतिष्ठानहरूसंगको सम्बन्धलाई सुदृढ गर्दै लगिएको छ ।

६. आगामी दिनका रणनीतिक कार्ययोजना :

यस कलेजले योजनामा आधारित भई आफ्ना निति तथा कार्यक्रमहरूलाई परिमार्जन गर्दै लगेको छ । जसमा मुख्य उद्देश्य निम्नानुसार रहेको छ :

- आम्दानीका श्रोतहरूलाई व्यवस्थित तथा वृद्धि गर्ने ।
- शिक्षा तथा स्वास्थ्य सेवाको गुणस्तर बृद्धि गर्ने ।
- खर्चहरूको व्यवस्थापन गर्ने तथा
- उपलब्ध मानव संसाधनको अधिकतम उपयोग गर्ने ।

कलेजको उद्देश्यहरूलाई पुरा गर्नका लागि निम्न रणनीतिक योजनाहरू रहेका छन् ।

(क) कलेजमा हाल संचालनमा रहेका शैक्षिक कार्यक्रमहरू तथा अस्पताल सेवाहरूलाई सुदृढ गर्दै गुणस्तरमा वृद्धि गर्दै जाने ।

(ख) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि 128 slice CT Scan Machine १ थान, Biliblanket ४ थान, Incubator २ थान, Resus ३ थान, Body Plethysmograph १ थान, Fibroscan ३ थान र Robotic Surgery (Auto guide) and Neuro Navigation System १ थान लगायतका उपकरणहरू खरिद गरीएका र हाल प्रयोगरत अवस्थामा रहेको र साथै आगामी दिनहरूमा बिरामीको सुविधालाई ध्यानमा राखी आवश्यकता अनुसार थप गर्दै जाने ।

(ग) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि थपिएका उपकरणहरू USG Machine १५ थान, Echo Machine १ थान, भेन्टिलेटर ३८ थान, CPAP ५ थान, TMT १ थान, Holter ४ थान, ABP machine ६ थान, Warmer १५ थान, Phototherapy १५ थान, ECG १० थान, CTG २ थान, Mindray Patient Monitor १६५ थान, Defibrillator ६ थान, Infusion Pump १०० थान, X-ray ३ थान, PFT (Spirometry) १ थान, C-arm ३ थान, Portable X-ray ४ थान, Endoscopy ४ थान, Dialysis Machine र Syring Pump १४० थान नयाँ खरिद गरीएका र हाल प्रयोगरत अवस्थामा रहेको र साथै आगामी दिनहरूमा बिरामीको सुविधालाई ध्यानमा राखी आवश्यकता अनुसार थप गर्दै जाने ।

(घ) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि Three Tesla Intraoperative Functional एम.आर.आई मेशिन १ थान, Cath Lab १ थान, र Heart Lung Machine १ थान र Mammography १ थान खरिद गरी संचालनमा रहेको र आगामी दिनमा बिरामीको बढ्दो चापलाई मध्यनजर गर्दै सेवासुविधा थप्दै जाने ।

(ङ) अन्य संस्थाको दाँजोमा Competitive रही उत्कृष्ट



रूपमा रहिरहन आफ्नो शिक्षण एवं अस्पताल सेवाको गुणस्तर एवं पहुँच सुनिश्चित गर्ने कार्यहरूलाई प्राथमिकता दिने । अस्पताल सेवाको गुणस्तर तथा सेवाको दायरा बढाउदै जानका लागि Speciality Service हरू थप गर्दै जाने ।

- (च) सिनामंगलमा स्थानको आवश्यकतालाई पुरा गर्न वरपरका जग्गा/भवन थप गर्ने वा भाडामा लिई प्रयोग गर्ने कार्यलाई निरन्तरता दिँदै कलेजको समग्र भौतिक पूर्वाधार सुधार गर्दै जाने ।
- (छ) MBBS कार्यक्रमतर्फ विद्यार्थी सिट संख्या वृद्धि गर्न तथा राष्ट्रिय चिकित्सा शिक्षा ऐन २०७५ को मर्म बमोजिम बैज्ञानिक हिसावले शुल्क तय गर्न चिकित्सा शिक्षा आयोगमा सामुहिक रूपमा एवं कलेजका तर्फबाट भइरहेको पहललाई निरन्तरता दिने ।
- (ज) कलेजमा नयाँ शैक्षिक कार्यक्रमहरू संचालन तथा अस्पताल सेवामा प्रभावकारी सुधार गरी आमदानी बढाउन आवश्यक कार्यहरूलाई प्राथमिकताका साथ अघि बढाउने । कलेजका विभिन्न विभागहरू अन्तरगत MD/MS कार्यक्रममा सीट बढाउदै जाने तथा पारामेडिकल कार्यक्रमहरू मध्ये Bachelor in Physiotherapy (BPT) शुरु भएको र Bachelor in Midwifery, Bachelor in Optometry, Bachelor in Science in Medical Image (B.Sc MIT), Bachelor in Science in Laboratory Medicine (B.Sc.Lab.Med), Bachelor in Pharmacy Program शुरु गर्ने ।
- (झ) कलेजका विभिन्न विभागहरू अन्तरगत M.Sc.PH in Global Health, M.Sc.PH in Epidemiology DM/Mch & Fellowship कार्यक्रमहरू शुरुवात गर्नका लागि आवश्यक कार्यहरू गर्ने ।
- (ञ) नेपाल सरकारले लागु गरेका विभिन्न निःशुल्क/सहुलियतका कार्यक्रमहरूलाई यस अस्पतालमा पनि उपलब्ध गराउने ।
- (ट) कलेजका कर्मचारी एवं विद्यार्थीहरूको दक्षता वृद्धि गर्न शिक्षा एवं स्वास्थ्य क्षेत्रमा तालिम, अध्ययन अनुसन्धान सम्बन्धी कार्यहरूलाई बढावा दिने ।
- (ठ) Corporate Social Responsibility पुरा गर्नेतर्फ कलेज अग्रसर रहने ।

उपरोक्त सबै कुराहरू मनन गर्दा हामीले गरेका अथक

प्रयासहरूका बाबजुद पनि साविकका समस्या तथा हाल जारी आर्थिक संकट तथा नेपाल सरकारले मेडिकल शिक्षाका सम्बन्धमा लिएका अनुदार नीतिहरूले कलेज संचालनमा दूरगामी रूपमा नकारात्मक असर पर्ने अवश्यभावी छ । तसर्थ, आगामी दिनहरू हाम्रा लागि निकै कठिन र चुनौतीपूर्ण रहने छन् । यसबाट उत्पन्न हुने गाह्रो सांघुरोको अनुमान गर्दै शेयरधनी महानुभाव लगायत कर्मचारी वर्ग एवं सबै सरोकारवालाहरूलाई सहयोगी तथा एकजुट भई संकट समाधानका प्रयासहरूमा तत्परताका साथ कलेजलाई साथ दिन आह्वान गर्दछौं । यस्ता अप्ठेराहरूलाई कुशल ढंगले व्यवस्थापन गरी कलेजको गरिमा एवं शौख जोगाउन र वित्तिय अवस्थालाई विचलन हुन नदिन पनि सबैको निस्वार्थ एवं सकृय सहयोग अपेक्षित छ ।

अन्त्यमा म, संचालक समितिको तर्फबाट, हाम्रा सबै शेयरधनी महानुभावहरू, सेवाग्राही तथा शुभचिन्तकहरूलाई यहाँहरूको निरन्तर समर्थन, सद्भाव एवं सहयोगका लागि हार्दिक कृतज्ञता व्यक्त गर्दछु । काठमाडौं विश्वविद्यालय, नेपाल मेडिकल काउन्सिल, चिकित्सा शिक्षा आयोग तथा नेपाल सरकारको निरन्तर सहयोग र मार्गनिर्देशनको लागि म कृतज्ञता व्यक्त गर्दै यस कलेजले देश भित्र गुणस्तरिय चिकित्सा शिक्षा तथा सुलभ स्वास्थ्य सेवातर्फ पुऱ्याएको पवित्र प्रयासको उचित मूल्याङ्कन आउँदा दिनहरूमा पक्कै पनि हुनेछ भनी विश्वास गर्दछौं । यसै अवसरमा कम्पनीको सफलतामा महत्वपूर्ण भूमिका खेल्ने समस्त कर्मचारीहरूलाई पनि हार्दिक धन्यवाद दिन चाहन्छु ।

सोईना शर्मा

कार्यकारी अध्यक्ष



कम्पनी ऐन, २०६३ को दफा १०९ वमोजिमको विवरणहरु:

- (क) विगत वर्षको कारोवारको सिंहावलोकन:
सञ्चालक समितिको प्रतिवेदनको बुँदा नं.४ मा उल्लेख भए बमोजिम
- (ख) राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोवारलाई कुनै असर परेको भए सो असर:
विश्वव्यापी रुपमा देखा परेको कोभिड १९ को संक्रमण हाल मत्थर भए पनि आर्थिक क्षेत्रमा त्यसले पारेको असरका कारण मुलुकमा आर्थिक मन्दी तथा आर्थिक संकटको अवस्था देखा परेबाट यसले कम्पनीको कारोवारलाई पनि नकारात्मक असर परेको ।
- (ग) प्रतिवेदन तयार भएको मितिसम्म चालू वर्षको उपलब्धि र भविष्यमा गर्नुपर्ने कुराको सम्बन्धमा सञ्चालक समितिको धारणा: संचालक समितिको प्रतिवेदनको बुँदा नं.६ मा उल्लेख भए बमोजिम
- (घ) कम्पनीको औद्योगिक वा व्यापारिक सम्बन्ध:
यस आ.व.मा त्यस्तो कुनै खास सम्बन्ध कायम नरहेको ।
- (ङ) सञ्चालक समितिमा भएको हेरफेर र सो को कारण :
संचालक समितिको विवरण: (२०८० आषाढ मसान्त सम्म कायम रहेका)
- | | | |
|----|------------------------|-------------------|
| १. | श्री सोइना शर्मा | कार्यकारी अध्यक्ष |
| २. | श्री होमादेवी नेउपाने | सदस्य |
| ३. | श्री विजयकुमार पाण्डे | सदस्य |
| ४. | श्री नेत्रबन्धु बानिया | सदस्य |
| ५. | श्री सन्दिप गुरागाई | सदस्य |
| ६. | श्री चुडामणि भण्डारी | सदस्य |
| ७. | श्री पूजा पोखरेल | सदस्य |
- हाल कायम रहेको संचालक समितिको विवरण:
- | | | |
|----|------------------------|-------------------|
| १. | श्री सोइना शर्मा | कार्यकारी अध्यक्ष |
| २. | श्री होमादेवी नेउपाने | सदस्य |
| ३. | श्री विजयकुमार पाण्डे | सदस्य |
| ४. | श्री नेत्रबन्धु बानिया | सदस्य |
| ५. | श्री सन्दिप गुरागाई | सदस्य |
| ६. | श्री चुडामणि भण्डारी | सदस्य |
- (च) कारोबारलाई असर पार्ने मुख्य कुराहरु :
विगत केहि बर्ष देखि बिद्यार्थीहरुको संख्या तथा शुल्कमा गरिएको कमि, हाल प्रभावमा रहेको आर्थिक संकट र बैकहरुमा तरलताको अवस्थाले कम्पनीको कारोबारलाई असर पार्ने देखिन्छ ।
- (छ) लेखा परिक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर सञ्चालक समितिको प्रतिक्रिया :
लेखा परिक्षण प्रतिवेदनमा लेखा परिक्षकले दिएको प्रतिक्रिया बमोजिम आर्थिक कारोवार सञ्चालन गर्ने, गराउने ।
- (ज) लाभांश बाँडफाँड (गर्न सिफारिस गरिएको रकम) :
आ.व.०७९।०८० को नाफा तथा संचित मुनाफाको रकम रु.४,८५,२०,४८५/-मध्येबाट २० प्रतिशत जगेडा राखी बाँकी ८० प्रतिशत रकम रु.३,८८,१६,३८८/- (चुक्ता पूँजीको ६.४६ प्रतिशत कर सहित) दरले शेयरधनीहरुलाई नगद लाभांश वितरण गर्ने भनी सञ्चालक समितिले सिफारिस गरेको ।
- (झ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अंकित मूल्य त्यस्तो शेयर जफत हुनुभन्दा अगावै सो वापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्रि गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयरवापत रकम फिर्ता गरेको भए सो को विवरण :
आर्थिक वर्ष २०७९/८० को यस अवधिमा कुनै शेयर जफत गरिएको छैन ।
- (ञ) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन:
समिक्षा वर्षमा काठमाडौं मेडिकल कलेज र यसका सहायक कम्पनीहरु के.एम.सी. फार्मेसी एण्ड मेडिकल सप्लाइज प्रा.लि., के.एम.सी. इन्भेष्टमेन्ट प्रा.लि. तथा एडभान्स्ड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर प्रा.लि.को प्रगति सन्तोषजनक रहेको छ । कम्पनी र यसका सहायक कम्पनीहरुको कारोवारको प्रगति र सो अवधिको अन्तमा रहेको स्थिति संलग्न एकिकृत वित्तीय वासलात (Consolidated Financial Statement) ले प्रष्ट पार्दछ ।
- (ट) कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेको प्रमुख कारोबारहरु र सो अवधिमा कम्पनीको कारोवारमा आएको कुनै महत्वपूर्ण परिवर्तन:
यस कलेजको प्रमुख व्यवसाय MBBS, B.Sc. Nursing, BDS, PG तथा DM/MCh को शिक्षा प्रदान गर्ने तथा शिक्षण अस्पतालमा बिरामीहरुलाई सुपथ मुल्यमा गुणस्तरीय सेवा प्रदान गर्ने रहेको र सो अवधिमा कलेजको कारोवारमा कुनै परिवर्तन आएको छैन । साथै कलेजको सहायक कम्पनीहरु के.एम.सी.



फार्मेसी एण्ड मेडिकल सप्लाइज प्रा.लि. ले औषधी खरिद बिक्री कार्य गर्दै आएको तथा एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर प्रा.लि. रेडियो डाइग्नोस्टिक सेवाहरू प्रदान गर्दै आइरहेको र ती कम्पनीहरूको कारोवारमा कुनै परिवर्तन भएको छैन ।

(ठ) विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयरधनीहरूले कम्पनीलाई उपलब्ध गराएको जानकारी:

यस्तो कुनै जानकारी कम्पनीलाई प्राप्त भएको छैन ।

(ड) विगत आर्थिक वर्षमा कम्पनीका संचालक तथा पदाधिकारीहरूले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोवारमा निजहरू संलग्न रहेको भए सो सम्बन्धमा निजहरूबाट कम्पनीले प्राप्त गरेको जानकारी:

संचालकहरूले लिएको शेयर स्वामित्वको विवरण निम्न वमोजिम रहेको र कम्पनीको शेयर कारोवार भएको छैन ।

सि.नं.	नाम	शेयर संख्या
१	श्री सोइना शर्मा	४,७६,१७४
२	श्री होमा देवी नेउपाने	८२९९१
३	श्री विजय कुमार पाण्डे	३,०७,३२०
४	श्री नेत्रबन्धु बानिया	१०००
५	श्री सन्दिप गुरागाई	१०००
६	श्री चुडामणी भण्डारी	१०००

(ढ) विगत आर्थिक वर्षमा कम्पनीसंग सम्बन्धित सम्भौताहरूमा कुनै संचालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराईएको जानकारीका व्यहोरा: कम्पनीलाई त्यस्तो जानकारी उपलब्ध नभएको ।

(ण) कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अंकित मूल्य तथा त्यसरी शेयर खरिद गरेवापत कम्पनीले भुक्तानी गरेको रकम:

यस्तो कुनै कारोवार भएको छैन ।

(त) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सोको विस्तृत विवरण:

कम्पनीको कारोबारमा बृद्धि हुदै जाने क्रममा आन्तरिक नियन्त्रण प्रणालीलाई अभि प्रभावकारी बनाउनु पर्ने महशुस गरी आन्तरिक लेखापरीक्षाकवाट नियमित रुपमा आन्तरिक लेखापरीक्षण कार्य भैरहेको छ । जसमा आन्तरिक लेखा परिक्षण गर्न श्री देव एशोसिएट्स चार्टर्ड एकाउन्टेन्ट्सलाई नियुक्त गरिएको ।

(थ) विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण : विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण देहाय वमोजिम रहेको छ ।

कर्मचारी खर्च रु.५५,२०,८४,८०४/-

व्यवस्थापन खर्च रु.२९,६१,८०,२४५/-

जम्मा रु./-८४,८२,६५,०४९/-

(द) लेखापरीक्षण समितिका सदस्यहरूको नामावली, निजहरूले प्राप्त गरेको पारिश्रमीक, भत्ता तथा सुविधा, सो समितिले गरेका काम कारवाहीको विवरण र सो समितिले कुनै सुभाव दिएको भए सो को विवरण:

संचालक समिति तथा यस समितिका सदस्यहरूलाई बैठक भत्ता प्रदान गर्ने व्यवस्था हाल नरहेको । यस समितिले समय समयमा आन्तरिक लेखापरीक्षण प्रतिवेदन तथा वार्षिक लेखापरीक्षण प्रतिवेदन उपर छलफल गरी व्यवस्थापनलाई आवश्यक सल्लाह, सुभाव तथा निर्देशन दिने र सो सम्बन्धी विवरण संचालक समितिमा पेश गर्दछ । समितिले कम्पनीको वित्तीय स्थिति, आन्तरिक नियन्त्रण प्रणाली विभिन्न कानूनहरूको पालना तथा जोखिम न्यूनिकरण सम्बन्धमा संचालक समितिलाई सुभावहरू प्रदान गरेको छ ।

(ध) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख, कम्पनीका आधारभूत शेयरधनी वा निजको नजिकका नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै रकम बुझाउन बाँकी भए सो कुरा: छैन ।

(न) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख तथा पदाधिकारीहरूलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम:

आ.व.२०७३/७४ देखि कम्पनीको आर्थिक अवस्थालाई मध्यनजर गर्दै संचालक समितिले स्वेच्छाले यो सुविधालाई उपभोग गरेको छैन । साथै प्राचार्य तथा अस्पताल निर्देशकको पारिश्रमिक वापत जम्मा रु.९७,६३,३३४/- भुक्तानी गरिएको छ ।

(प) शेयरधनीहरूले बुझिलिन बाँकी रहेको लाभांशको रकम: २०८० आषाढ मसान्तमा भुक्तानी गर्न बाँकी लाभांश रु.२,४२,५५,५१९/- रहेको ।

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

कम्पनीलाई आवश्यक पर्ने सम्पत्तिहरू (जमिन, भवन, अस्पताल उपकरण, कार्यालय सामान)को खरिद बिक्रीको विवरण वित्तिय विवरणको अनुसूचि ५.१ मा रहेको छ । सम्पत्ति खरिद बिक्री गर्दा प्रचलित बजार मूल्यको आधारमा कम्पनीको आर्थिक प्रशासन विनियमावलीले तोकेको कार्यविधि अवलम्बन गरिएको छ ।

(ब) दफा १७५ बमोजिम सम्बद्ध कम्पनी बीच भएको कारोवारको विवरण: छैन ।

(भ) यस ऐन तथा प्रचलित कानून बमोजिम संचालक समितिको प्रतिवेदनमा खुलाउनु पर्ने अन्य कुनै कुरा: छैन ।

(म) अन्य आवश्यक कुराहरू: छैन ।



**Dev Associates
Chartered Accountants**

Patan Dhoka, Lalitpur-3
P.O. Box 252
Lalitpur DPO 44700
Nepal

T: +977 (1) 5521605
F: +977 (1) 5520976

devassociates@ntc.net.np
www.bakertillydev.com

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
Kathmandu Medical College Public Limited

Opinion

We have audited the financial statements of Kathmandu Medical College Public Limited (hereafter referred as "the company") which comprise the statement of financial position as at Ashadh end 2080, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except of the effects of the matters described in the other matter in para below, the accompanying financial statements present fairly, in all material respects, the financial position and performance of the Company for the period FY 2079/80 in accordance with Nepal Financial Reporting Standards (NFRS).

Basis of Opinion

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

Key Audit Matters

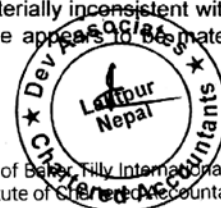
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Information

Management is responsible for other information. The other information comprises the information included in the Report of Board of Directors pursuant to Section 109(4) of Companies Act, 2063, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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



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misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

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

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

In preparing the financial statements, the 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 the management either intends to liquidate the Company or to cease operations, or has realistic alternative but to do so.

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

Auditor's Responsibility 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 the NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of 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 that for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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.





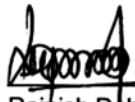
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


Report on Other Legal and Regulatory Requirements

Based on our examination of the financial statements as per the Company's Act, we 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 accounts and records of the Company have been maintained as required by law and practice in a manner as to reflect the real affairs of the Company.
- The statement of financial position, statement of profit or loss and other comprehensive income and the statement of cash flows dealt with by this report are in agreement with the books of account of the Company, and these statements follow prevailing accounting standards.
- In our opinion and to the best of our information and according to the explanation given to us, the Board of Directors, we did not come across any such instances where the representative or any employee of the Company has acted contrary to the provision of law relating to accounts or caused direct loss or damage to the Company deliberately or acted in a manner that would jeopardize the interest and security of the Company.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Rajnish Dahal.


Rajnish Dahal, FCA
Managing Partner
For,
Dev Associates,
Chartered Accountants



Place: Lalitpur, Nepal

Date: 14th Mangsir, 2080

UDIN No.: 231130CA00323Zn34P



Consolidated Statement of Financial Position

For the year ended 31 Ashadh 2080

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
ASSETS					
Non Current Assets					
Property Plant & Equipments	5.1	3,859,145,108	3,526,812,663	2,543,913,784	2,209,581,963
Capital Work in Progress	5.1	16,618,793	122,413,995	16,618,793	122,413,995
Goodwill		-	23,547,430	-	-
Investments	5.2	-	-	364,012,197	354,012,197
Other Non Current Assets	5.3	19,810,519	20,091,019	19,810,519	20,091,019
Total Non Current Assets		3,895,574,421	3,692,865,106	2,944,355,293	2,706,099,174
Current Assets					
Inventories	5.4	48,619,809	21,105,745	8,732,842	8,455,725
Other Current Assets	5.5	196,033,339	177,734,619	206,172,457	191,675,883
Cash & Cash Equivalents	5.6	23,852,211	8,888,818	18,020,875	3,115,273
Current Tax Assets	5.7	50,988,247	52,352,712	37,186,963	41,414,667
Total Current Assets		319,493,606	260,081,894	270,113,136	244,661,548
Total Assets		4,215,068,027	3,952,947,000	3,214,468,430	2,950,760,722
EQUITY AND LIABILITIES					
Current Liabilities					
Trade & Other Payables	5.8	570,210,406	547,180,100	502,167,832	508,963,423
Short Term Borrowings	5.9	147,420,349	139,769,801	147,420,349	139,769,801
Other Current Liabilities	5.10	133,081,836	76,729,160	120,461,836	68,029,160
Total Current Liabilities		850,712,591	763,679,061	770,050,017	716,762,384
Non Current Liabilities					
Long Term Borrowing & Debt	5.11	2,078,675,089	2,020,438,000	1,063,706,000	994,058,000
Deferred Tax Liabilities	5.12	64,797,949	68,795,495	60,788,539	64,755,907
Deferred Grant Liabilities	5.12	19,905,063	23,816,000	19,905,063	23,816,000
Other Non - Current Liabilities	5.13	499,661,778	369,121,091	585,310,551	446,009,891
Total Non Current Liabilities		2,663,039,879	2,482,170,587	1,729,710,153	1,528,639,798
Equity					
Share Capital	5.14	600,955,300	600,955,300	600,955,300	600,955,300
Retained earning & other reserves	5.15	94,640,912	98,327,179	113,752,959	104,403,239
Non Controlling Interest (NCI)		5,719,346	7,814,872	-	-
Total Equity and NCI		701,315,557	707,097,352	714,708,259	705,358,539
Total Equity & Liabilities		4,215,068,027	3,952,946,999	3,214,468,429	2,950,760,721

Mrs. Soina Sharma
Executive Chairperson

Mr. Netra Bandhu Baniya
Director

Rajnish Dahal, FCA
Managing Partner
Dev Associates
Chartered Accountants

Mr. Vijay Kumar Pandey
Director

Mr. Sandip Guragain
Director

Mr. Chudamani Bhandari
Director

Date: 14th Mangsir 2080
Place: Kathmandu



Consolidated Statement of Profit or Loss

For the period From 1st Shrawan 2079 to 31st Ashadh 2080

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Revenue	5.16	1,214,093,761	1,033,397,619	1,070,560,217	1,011,307,123
Other Income	5.17	294,599,962	269,899,111	240,888,005	201,009,201
Total Income		1,508,693,724	1,303,296,729	1,311,448,222	1,212,316,325
Cost of Goods Sold (COGS)	5.18	125,745,013	95,322,978	68,082,268	92,931,471
Personnel Expenses	5.19	553,785,627	520,824,482	552,084,804	520,824,482
Administrative Expenses	5.20	302,321,125	241,249,618	296,180,245	233,758,589
Depreciation and Amortization	5.21	183,463,918	131,882,360	180,793,152	129,309,384
Finance Costs	5.22	269,657,570	185,165,791	151,850,439	95,558,321
Impairment charge(Reversal) of financial assets measured at amortized cost	5.21	-	1,877,229		
Total Expenses		1,434,973,253	1,176,322,458	1,248,990,907	1,072,382,246
Profit Before Tax		73,720,471	126,974,271	62,457,315	139,934,078
Income Tax Expense	5.23	16,784,071	43,560,730	13,936,831	39,330,128
Current Tax		20,781,617	22,529,925	17,904,199	16,585,778
Deferred Tax		(3,997,547)	21,030,805	(3,967,368)	22,744,349
Profit for the Period		56,936,400	83,413,541	48,520,485	100,603,951

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Mr. Sandip Guragain
Director

Mr. Chudamani Bhandari
Director

Date: 14th Mangsir 2080
Place: Kathmandu



Statement of Other Comprehensive Income

For the year ended 31st Ashadh 2080

NPR

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Profit for the year		56,936,400	83,413,541	48,520,485	100,603,951
Other Comprehensive Income, Net of Income Tax					
a) Items that will not be reclassified to profit or loss					
(Gains)/losses from investment in equity instruments measured at fair value					
Gains/(losses) on revaluation					
Actuarial gains/(losses) on defined benefit plans				-	57,463,471
Income tax relating to above items				-	(14,365,868)
Net other comprehensive income that will not be reclassified to profit or loss					
b) Items that are or may be reclassified to profit or loss					
Gains/(losses) on cash flow hedge					
Exchange gains/(losses)(arising from translating financial assets of foreign operation)					
Income tax relating to above items					
Reclassify to profit or loss					
Net other comprehensive income that are or may be reclassified to profit or loss					
c) Share of other comprehensive income of associate accounted as per equity method					
Other Comprehensive Income for the year, Net of Income Tax					
Total Comprehensive Income for the Period		56,936,400	83,413,541	48,520,485	57,506,347
Total Comprehensive Income attributable to:					
Equity-Holders of the Company		56,936,400	83,413,541	48,520,485	57,506,347
Non-Controlling Interest					
Total Comprehensive Income for the Period		56,936,400	83,413,541	48,520,485	57,506,347

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Director

Mr. Chudamani Bhandari
Director

Date: 14th Mangsir 2080
Place: Kathmandu



Consolidated Statement of Cash Flows

For the year ended 31st Ashadh 2080

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) as per Income Statement	73,720,471	126,974,271	62,457,315	139,934,078
Adjustment for Non-Cash and Non Operating Expenses:				
Depreciation	183,463,918	131,882,360	180,793,152	129,309,384
Finance Income	(662,997)	(2,718,667)	(546,804)	(284,800)
Interest & financial charges	269,657,570	185,165,791	151,850,439	95,558,321
Transferred from deferred income	(5,104,675)	(6,240,077)	(5,104,675)	(6,240,077)
(Gain)/Loss on sale of fixed assets	-	-	-	(412,484)
Actuarial gain/loss on long service benefit	-	(57,463,471)	-	(57,463,471)
Impairment of Goodwill	23,547,430	-	-	-
Deferred Tax	-	6,268,482	-	6,268,482
Operating Cash Flow Before Change in Working Capital	544,621,717	377,600,207	389,449,427	306,669,432
Working Capital Adjustments:				
(Increase)/Decrease in Current Assets	(45,812,784)	(1,907,644)	(14,773,691)	(32,344,633)
(Increase)/Decrease in Other Non-Current Assets	280,500	(28,104,820)	280,500	(16,080,820)
Increase/(Decrease) in Current Liabilities	87,033,530	132,393,305	53,287,633	209,769,979
Increase/(Decrease) in Other Non-Current Liabilities	135,645,362	38,853,247	144,405,335	(97,503,494)
Cash Flows from Operating Activities Before Income Tax	721,768,324	518,834,295	572,649,204	370,510,465
Income tax payment	19,417,153	31,953,519	13,676,495	24,726,902
Net Cash flows from operating activities	702,351,171	486,880,776	558,972,709	345,783,564
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant & equipments	(410,001,162)	(1,194,010,788)	(409,329,771)	(487,474,133)
Increase in Short Term Investment	-	-	(10,000,000)	(150,000,000)
Finance Income	662,997	2,718,667	546,804	284,800
Net Cash Flows from Investing Activities	(409,338,165)	(1,191,292,121)	(418,782,967)	(637,189,332)
CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in long term borrowing & debt	58,237,089	960,158,000	69,648,000	411,858,000
Payment of interest & financial charges	(269,657,570)	(185,165,791)	(151,850,439)	(95,558,321)
Dividends paid	(38,941,903)	(17,788,277)	(38,941,903)	(17,788,277)
Grant Receipt/Refunded	(3,910,937)	(5,954,000)	(3,910,937)	(5,954,000)
Other receipt and payment	(23,776,291)	(59,513,723)	(228,862)	(8,073,924)
Net Cash Flows from Financing Activities	(278,049,612)	691,736,209	(125,284,141)	284,483,478
Net increase in cash and cash equivalents	14,963,394	(12,675,137)	14,905,601	(6,922,291)
Cash and cash equivalents at the beginning of the period	8,888,818	21,563,955	3,115,273	10,037,564
Cash and cash equivalents at the end of the period	23,852,211	8,888,818	18,020,875	3,115,273



Statement of Changes in Equity of Group

For the year ended 31st Ashad 2080

Attributable to Equity-Holders of the Company	Particulars							Total	Non-Controlling Interest	Total Equity
	Share Capital	Other Reserves	KMC	KMC Pharmacy	AIDC	KMC Invest.	Kasthamandap			
Balance at Shrawan 01, 2079	600,955,300	1,144,306	70,353,677	10,985,617	(3,688,341)	(273,400)	(31,187,992)	97,182,874	7,814,873	707,097,352
Comprehensive Income for the year	-	-	48,520,485	8,001,671	(54,052)	(44,600)	518,162	56,941,666	-	56,936,400
Profit for the year	-	-	48,520,485	8,001,671	(54,052)	(44,600)	518,162	56,941,666	(5,265)	56,936,400
Other Comprehensive Income, Net of Tax	-	-	-	-	-	-	-	-	-	-
Gains/(losses) from investment in equity instruments measured at fair value	-	-	-	-	-	-	-	-	-	-
Gains/(losses) on revaluation	-	-	-	-	-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	-	-	-	-	-
Gains/(losses) on cash flow hedge	-	-	-	-	-	-	-	-	-	-
Exchange gains/(losses)(arising from translating financial assets of foreign operation)	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	48,520,485	8,001,671	(54,052)	(44,600)	518,162	56,941,666	(5,265)	56,936,400
Transfer to Reserves during the year	-	-	-	-	-	-	-	-	-	-



Attributable to Equity-Holders of the Company	Particulars										Total	Non-Controlling Interest	Total Equity
	Share Capital	Other Reserves	KMC	KMC Pharmacy	AIDC	KMC Invest.	Kasthamandap	Retained Earning					
Transactions with Owners, directly recognized in Equity	-	(228,862)	-	-	-	-	-	-	-	-	(228,862)	-	(228,862)
Share Issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Share Based Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend to Equity-Holders	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonus Shares Issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Dividend Paid	-	-	(38,941,903)	-	-	-	-	-	-	-	(38,941,903)	-	(38,941,903)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of Goodwill	-	-	-	-	-	-	-	-	-	-	(21,457,169)	(2,090,261)	(23,547,430)
Total Contributions by and Distributions	-	(228,862)	(38,941,903)	-	-	-	-	-	-	-	(60,399,072)	(2,090,261)	(62,718,195)
Balance at Ashadh 31, 2080	600,955,300	915,445	79,932,258	18,987,288	(3,742,393)	(318,000)	(30,669,830)	93,725,468	695,596,211	5,719,346	701,315,557		

The accompanying notes are an integral part of these financial statements.



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO STANDALONE FINANCIAL STATEMENTS

1. Reporting Entity

1.1 Corporate Information

Kathmandu Medical College Public Limited (herein referred to as "KMC or the Company") was established in 08, Shrawan, 2066. Currently, the company has an Authorized and issued capital of NPR 1 billion and paid-up Capital of NPR 600.955 million. Its Head Office is situated at Sinamangal, Kathmandu.

1.2 Primary Activities of KMC

Kathmandu Medical College Public Limited provides quality medical education and healthcare services. Quality medical education is being provided through various medical programs like MBBS, BDS, BPT, BSc. Nursing, Bachelor in Nursing, Post Graduate Programs.

Likewise, quality healthcare services are being offered through the teaching hospital with well-equipped specialized medical professionals.

1.3 Ownership held by the KMC in subsidiary companies

Name of the Company	Status	Ownership as on 16- July-2023	Principal Activities
KMC Pharmacy & Medical Supplies Pvt. Ltd.	Subsidiary	100%	Private Limited which is registered under Companies Act ,2063
Advanced Imaging & Diagnostic Centre Pvt. Ltd	Subsidiary	91.12%	Private Limited which is register under Companies Act, 2063
K.M.C Investment Pvt. Ltd.	Subsidiary	100%	Private Limited which is registered under Companies Act, 2063
Kasthamandap Diagnostic and Medical Service Pvt. Ltd.	Subsidiary	100%	Private Limited which is registered under Companies Act,2063

1.4 Subsidiary Companies

KMC Pharmacy & Medical Supplies Pvt. Ltd. is a private limited company domiciled in Nepal. It is incorporated under Companies Act, 2063 as on 2059-08-04. It operates from its registered office situated in ward no-9 Sinamangal, Kathmandu, Nepal. Principal activities of KMC Pharmacy & Medical Supplies Pvt. Ltd comprise of trading in medical and surgical items.

Advanced Imaging & Diagnostic Centre Pvt. Ltd. is a private limited company domiciled in Nepal. It is incorporated under Companies Act, 2063 as on 2064/09/19. The Company has hold 503,000 shares out of total 552,000 shares of AIDC. It operates from its registered office situated in ward no-9 Sinamangal, Kathmandu, Nepal. Principal activity of Advanced Imaging & Diagnostic Center Pvt. Ltd. is to provide radio imaging services for medical diagnostic purposes.

K.M.C Investment Pvt. Ltd. (herein referred as "KMC Investment") is a private limited company domiciled in Nepal. It is incorporated under Companies Act, 2063 as on 2077/12/16. It operates from its registered office situated in ward no-9 Sinamangal, Kathmandu, Nepal. Principal activities of K.M.C Investment Pvt. Ltd. is to make investment in financial sectors, financial market, housing, real estate and similar activities.

Kasthamandap Diagnostic and Medical Services Pvt. Ltd. is a private limited company domiciled in Nepal. It is incorporated under Companies Act, 2063 as on 2078/04/08. It operates from its registered office situated in ward no-9 Sinamangal, Kathmandu, Nepal. The primary activity of Kasthamandap is to operate CT Scan Service, other lab services & sell medical and surgical supplies.



2. Basis of Preparation

The financial statements of the company have been prepared on accrual basis of accounting except the cash flow statement which is prepared, on cash basis, using the indirect method.

The financial statements comprise Statement of Financial Position, Statement of Profit or Loss and Statement of Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Notes to the accounts. The significant accounting policies applied in the preparation of financial statements are set out below in point no. 3.

These policies are consistently applied to all the years presented, except for the changes in accounting policies disclosed specifically.

2.1 Statement of Compliance

The Financial Statements of the company which comprises components mentioned above have been prepared in accordance with Nepal Financial Reporting Standards 2018 (hereafter referred as NFRS) issued by Accounting Standard Board of Nepal, endorsed by the Institute of Chartered Accountants of Nepal and in compliance with the requirements of the Companies Act, 2063 and Generally Accepted Accounting Principles.

2.2 Reporting Period and Approval of Financial Statements

2.2.1. Reporting Period

Reporting Period is the period from the first day of Shrawan (Mid July) of any year to the last day of Ashad (Mid July) of next year as per the Nepali calendar.

	Nepali Calendar	English Calendar
Current Year Period	1st Shrawan 2079 to 31 st Ashad 2080	17 th July 2022 to 16 th July 2023
Previous Year Period	1 st Shrawan 2078 to 32 nd Ashad 2079	16 th July 2021 to 16 th July 2022

2.2.2. Responsibility for Financial Statement

The Board of Directors is responsible for the preparation and presentation of Financial Statements of the Company as per the provisions of the Companies Act, 2063.

2.3 Functional and Presentation Currency

The Financial Statements of the company are presented in Nepalese Rupees (NPR), which is the currency of the primary economic environment in which the group operates. Financial information has been presented in Nepalese Rupees.

2.4 Use of Estimates, Assumptions and Judgments.

The preparation of financial statements in conformity with NFRS requires the management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income, expenses and disclosures relating to the contingent liabilities reported in the financial statements. The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revisions into accounting estimates are recognized prospectively in the current and future periods. Most significant areas of estimation, uncertainty, and critical judgements in applying accounting policies that have effect on financial statements are as follows:

2.4.1 Going Concern

The entity has considered a wide range of information relating to present and future conditions, including



future projections of profitability, cash flows and capital resources while an assessment of the Company's ability to continue as a going concern and satisfied that it has the resources to continue its business for the foreseeable future. Furthermore, Board is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern and they do not intend either to liquidate or to cease operations of it. Therefore, the Financial Statements are continued to be prepared on the going concern basis.

2.5 Changes in accounting Policy

The company has applied its accounting policies consistently from year to year except for some comparatives which have been grouped or regrouped to facilitate comparison, correction of errors and any changes in accounting policy that have been separately disclosed.

2.6 New Reporting standards issued and effective

The Institute of chartered Accountants of Nepal (ICAN) has issued new NFRS called NFRS 2018 with the decision of the 244th council dated 11th Ashad 2077 which has prescribed some new standards to be applicable from 16th July 2021.

The new Standards issued and are mandatory from financial year 2078-79 (2021-22) are set out below:

- NFRS 9 "Financial Instruments", NFRS 14 "Regulatory Deferral Accounts", NFRS 15 "Revenue from Contracts with Customers", NFRS 16 "Leases", NFRS 17 "Insurance Contracts" & NAS 29 "Financial Reporting in Hyperinflationary Economies" are applicable from 16th July 2021, and
- All other standards under NFRS 2018 are applicable from 16th July 2020.

NFRS 9 "Financial Instruments" is the new NFRS standard introducing new provisions regarding Impairment of financial assets and hedging. It replaces standards NAS 39 "Financial Instruments: Recognition and Measurement" and NFRS 9 (2013) "Financial Instruments".

NFRS 15 "Revenue from Contracts with Customers" is the new NFRS standard governing the accounting principles for revenue. It replaces standards NAS 11 "Construction Contracts" and NAS 18 "Revenue". As per the provision of Para 60 of NFRS 15 "effects of the time value of money if the timing of payments agreed to by the parties to the contract (either explicitly or implicitly) provides the customer or the entity with a significant benefit of financing the transfer of goods or services to the customer. In those circumstances, the contract contains a significant financing component. A significant financing component may exist regardless of whether the promise of financing is explicitly stated in the contract or implied by the payment terms agreed to by the parties to the contract.

As per the provision of Para 61 of NFRS 15 "The objective when adjusting the promised amount of consideration for a significant financing component is for an entity to recognize revenue at an amount that reflects the price that a customer would have paid for the promised goods or services if the customer had paid cash for those goods or services when (or as) they transfer to the customer (i.e., the cash selling price). An entity shall consider all relevant facts and circumstances in assessing whether a contract contains a financing component and whether that financing component is significant to the contract, including both of the following: (a) the difference, if any, between the amount of promised consideration and the cash selling price of the promised goods or services; and (b) the combined effect of both of the following: (i) the expected length of time between when the entity transfers the promised goods or services to the customer and when the customer pays for those goods or services; and (ii) the prevailing interest rates in the relevant market".

As per the Para 62 of NFRS 15 "Notwithstanding the assessment in paragraph 61, a contract with a customer would not have a significant financing component if any of the following factors exist: (a) the customer paid for the goods or services in advance and the timing of the transfer of those goods or services is at the discretion of the customer. (b) a substantial amount of the consideration promised by the customer is variable and the amount or timing of that consideration varies on the basis of the occurrence or non-



occurrence of a future event that is not substantially within the control of the customer or the entity (for example, if the consideration is a sales-based royalty). (c) the difference between the promised consideration and the cash selling price of the good or service (as described in paragraph 61) arises for reasons other than the provision of finance to either the customer or the entity, and the difference between those amounts is proportional to the reason for the difference. For example, the payment terms might provide the entity or the customer with protection from the other party failing to adequately complete some or all of its obligations under the contract."

By following the above provision, we have not discounted the amount of revenue due to immateriality of transaction.

NFRS 16 "Leases" changes the recognition of leases by lessees. It replaces NAS 17 "Leases". NFRS 16 requires lessees to recognize a right to use asset and a liability for future payments arising from a lease contract. If a lessee elects not to apply the requirements in paragraphs 22–49 to either short-term leases or leases for which the underlying asset is of low value, the lessee shall recognize the lease payments associated with those leases as an expense on either a straight-line basis over the lease term or another systematic basis. The lessee shall apply another systematic basis if that basis is more representative of the pattern of the lessee's benefit.

There are no any lease commitment pending for more than twelve months as per agreement concluded between lessor and lessee.

The Company has applied NAS 32 Financial Instruments Presentation (2013), NAS 39 Financial Instruments Recognition and Measurements (2013) and NFRS 7 Financial Instruments – Disclosures (2013) and NFRS-9 Financial Instruments (2013) for the recognition, presentation, classification & disclosure related with Financial Instruments. Similarly, NFRS 15 Revenue for booking revenue and NFRS 16 Leases for booking Leases has been applied.

Few carve- outs as follows on applicable Accounting Standards as provided by the Institute of Chartered Accountants of Nepal have been used by the company:

Entity has used carve out on Para 9 of "NAS 39 Financial Instrument: Recognition and Measurement" issued by Accounting Standard Board, Nepal as on 20 November 2019.

In relevant standard, Para 9 explains that, the calculation of effective interest includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts.

Under allowed alternative treatment of under Carve Out the calculation of effective interest includes all fees and points paid or received, **unless it is immaterial or impracticable to determine reliably**, between parties to the contract that are an integral part of the effective interest rate (see NAS 18 Revenue), transaction costs and all other premiums or discounts.

2.7 Discounting

Discounting has been applied where assets and liabilities are non-current, and the impact of the discounting is material.

3. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these Financial Statements, unless otherwise indicated.

3.1 Basis of Measurement

The Financial Statements of the company have been prepared on the historical cost basis, except where the standards require otherwise.



Further, the financial statements have been prepared on accrual basis of accounting except the cash flow information which is prepared, on a cash basis, using the indirect method.

3.2 Cash and cash equivalents

Cash and Cash Equivalents include cash in hand, balances with bank and financial institutions and money at call and at short notice. These are subject to insignificant risk of changes in their fair value and are used by the Company in the management of short-term commitments.

Details of the Cash and Cash Equivalents are given in Notes to the Financial Statements.

3.3 Financial assets and Financial Liabilities

Initial Recognition

a. Date of Recognition

All financial assets and liabilities are initially recognized on the trade date, i.e. the date on which the Company becomes a party to the contractual provisions of the instrument. This includes 'regular way trades'. Regular way trade means purchases or sales of financial assets that required delivery of assets within the time frame generally established by regulation or convention in the market place.

b. Recognition and Initial Measurement of Financial Instruments

The classification of financial instruments at the initial recognition depends on their purpose and characteristics and the management's intention in acquiring them. All financial instruments are measured initially at their fair value plus transaction costs that are directly attributable to acquisition or issue of such financial instruments except in the case of such financial assets and liabilities at fair value through profit or loss, as per the Nepal Accounting Standard - NAS 39 (Financial Instruments: Recognition and Measurement). Transaction costs in relation to financial assets and financial liabilities at fair value through profit or loss are dealt with the Statement of Profit or Loss.

Classification and Subsequent Measurement of Financial Instruments

Classification and Subsequent Measurement of Financial Assets

At the inception, a financial asset is classified into one of the following:

- (a) Financial assets at fair value through profit or loss
 - i. Financial assets held for trading
 - ii. Financial assets designated at fair value through profit or loss
- (b) Held to Maturity Financial Assets
- (c) Loans and Receivables
- (d) Financial assets available for sale

The subsequent measurement of financial assets depends on their classification.

(a) Financial Assets at Fair Value through Profit or Loss

A financial asset is classified as fair value through profit or loss if it is held for trading or is designated at fair value through profit or loss

(i) Financial Assets Held for Trading

Financial assets are classified as held for trading if they are acquired principally for the purpose of selling or repurchasing in the near term or holds as a part of a portfolio that is managed together for short-term profit or position taking. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Nepal



Accounting Standards (NAS) 39 "Financial Instruments: Recognition and Measurement".

Financial assets held for trading are recorded in the Statement of Financial Position at fair value. Changes in fair value are recognized in 'Net trading income'. Dividend income is recorded in 'Net trading income' when the right to receive the payment has been established

The Company evaluates its held for trading asset portfolio, other than derivatives, to determine whether the intention to sell them in the near future is still appropriate. When the Company is unable to trade these financial assets due to inactive markets and management's intention to sell them in the foreseeable future significantly changes, the company may elect to reclassify these financial assets. Financial assets held for trading include instruments such as government securities and equity instruments that have been acquired principally for the purpose of selling or repurchasing in the near term.

(ii) Financial Assets Designated at Fair Value through Profit or Loss

The Company designates financial assets at fair value through profit or loss in the following circumstances:

- Such designation eliminates or significantly reduces measurement or recognition inconsistency that would otherwise arise from measuring the assets.
- The assets are part of a group of Financial assets, financial liabilities or both, which are managed and their performance evaluated on a fair value basis, in accordance with a documented risk management or investment strategy.
- The assets contain one or more embedded derivatives that significantly modify the cash flows that would otherwise have been required under the contract.

Financial assets designated at fair value through profit or losses are recorded in the Statement of Financial Position at fair value. Changes in fair value are recorded in 'Net gain or loss on financial instruments designated at fair value through profit or losses' in the Statement of Profit or Loss. Interest earned is accrued under 'Interest income', using the effective interest rate method, while dividend income is recorded under 'Other operating income' when the right to receive the payment has been established.

The Company has not designated any financial assets upon initial recognition as designated at fair value through profit or loss.

(b) Held to Maturity Financial Assets

Held to Maturity Financial Assets are non-derivative financial assets with fixed or determinable payments and fixed maturities which the Company has the intention and ability to hold to maturity. After the initial measurement, held to maturity financial investments are subsequently measured at amortized cost using the effective interest rate, less impairment. The amortization is included in 'Interest income' in the Statement of Profit or Loss. The losses arising from impairment of such investments are recognized in the Statement of Profit or Loss.

(c) Loans and Receivables

Loans and receivables include non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than:

- Those that the Company intends to sell immediately or in the near term and those that the company, upon initial recognition, designates as fair value through profit or loss.
- Those that the Company, upon initial recognition, designates as available for sale.
- Those for which the Company may not recover substantially all of its initial investment through contractual cash flows, other than because of credit deterioration.

After initial measurement, loans and receivables are subsequently measured at amortized cost using the effective interest rate, less allowance for impairment. Within this category, loans and advances to the customers have been recognized at amortized cost using the method that very closely approximates



effective interest rate method. The amortization is included in 'Interest Income' in the Statement of Profit or Loss. The losses arising from impairment are recognized in 'Impairment charge / reversal for loans and other losses' in the Statement of Profit or Loss.

(d) Financial Assets Available for Sale

Available for sale financial assets include equity and debt securities. Equity Investments classified as 'Available for Sale' are those which are neither classified as 'Held for neither Trading nor 'Designated at fair value through profit or loss'. Debt securities in this category are intended to be held for an indefinite period of time and may be sold in response to needs for liquidity or in response to changes in the market conditions.

After initial measurement, available for sale financial investments are subsequently measured at fair value. Unrealized gains and losses are recognized directly in equity through 'Other comprehensive income / expense' in the 'Available for sale reserve'.

Classification and Subsequent Measurement of Financial Liabilities

At the inception, the Company determines the classification of its financial liabilities. Accordingly financial liabilities are classified as:

- (a) Financial liabilities at fair value through profit or loss
 - i. Financial liabilities held for trading
 - ii. Financial liabilities designated at fair value through profit or loss
- (b) Financial liabilities at amortized cost

(a) Financial Liabilities at Fair Value through Profit or Loss

Financial Liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as fair value through profit or loss. Subsequent to initial recognition, financial liabilities at fair value through profit or loss are measured at fair value and changes therein are recognized in profit or loss.

(a) (i) Financial Liabilities Held for Trading

Financial liabilities are classified as held for trading if they are acquired principally for the purpose of selling or repurchasing in the near term or holds as a part of a portfolio that is managed together for short-term profit or position taking. This category includes derivative financial instrument entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Nepal Accounting Standard - NAS 39 (Financial Instruments: Recognition and Measurement).

However, the Company does not have any derivative financial instruments.

a) (ii) Financial Liabilities Designated at Fair Value through Profit or Loss

The Company designates financial liabilities at fair value through profit or loss at following circumstances:

- Such designation eliminates or significantly reduces measurement or recognition inconsistency that would otherwise arise from measuring the liabilities.
- The liabilities are part of a group of financial assets, financial liabilities or both, which are managed and their performance evaluated on a fair value basis, in accordance with a documented risk management or investment strategy
- The liability contains one or more embedded derivatives that significantly modify the cash flows that would otherwise have been required under the contract.



(b) Financial Liabilities at Amortized Cost

Financial instruments issued by the Company that are not classified as fair value through profit or loss are classified as financial liabilities at amortized cost, where the substance of the contractual arrangement results in the Company having an obligation either to deliver cash or another financial asset to another Company, or to exchange financial assets or financial liabilities with another Company under conditions that are potentially unfavorable to the Company or settling the obligation by delivering variable number of the Company's own equity instruments.

De-recognition of Financial Assets and Liabilities

(a) De-recognition of Financial Assets

The Company derecognizes a financial asset (or where applicable a part of financial asset or part of a group of similar financial assets) when:

- The rights to receive cash flows from the asset have expired; or
- The Company has transferred its rights to receive cash flows from the asset or
- The Company has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either the Company has transferred substantially all the risks and rewards of the asset or it has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

On de-recognition of a financial asset, the difference between the carrying amount of the asset (or the carrying amount allocated to the portion of the asset derecognized) and the sum of the consideration received (including any new asset obtained less any new liability assumed) and any cumulative gain or loss that had been recognized in other comprehensive income is recognized in profit or loss.

(b) De-recognition of Financial Liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expired. Where an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and the recognition of a new liability.

The difference between the carrying value of the original financial liability and the consideration paid is recognized in profit or loss.

Offsetting of Financial Instruments

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 set off the recognized amounts and it intends either to settle on a net basis or to realize the asset and settle the liability simultaneously. Income and expenses are presented on a net basis only when permitted under NFRSs or for gains and losses arising from a group of similar transaction such as in trading activity.

Amortized Cost Measurement

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

Determination of Fair Value

'Fair value' is the price that would be received to sell an asset or paid to transfer a liability (exit price) in an orderly transaction between market participants at the measurement date in the principal or, in its



absence, the most advantageous market to which the Company has access at that date. The fair value of liability reflects its non-performance risk.

The fair values are determined according to the following hierarchy as per NFRS 13:

Level 1 input are quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date. (PARA 76)

Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. (PARA 81)

Level 3 inputs are unobservable inputs for the asset or liability. (PARA 86)

The Company measures the fair value of an instrument using quoted prices in an active market if available. A market is regarded as active if quoted prices are readily and regularly available and represent actual and regularly occurring market transaction on arm's length basis.

Further, all unquoted equity investments are recorded at cost.

3.4 Trading Assets

One of the categories of financial assets at fair value through profit or loss is "held for trading" financial assets. All financial assets acquired or held for the purpose of selling in the short term or for which there is a recent pattern of short-term profit taking are trading assets.

3.5 Derivatives assets and derivative liabilities

A derivative is a financial instrument whose value changes in response to the change in an underlying variable such as an interest rate, commodity or security price, or index; that requires no initial investment, or one that is smaller than would be required for a contract with similar response to changes in market factors; and that is settled at a future date.

The Company does not have any derivative financial instruments.

3.6 Property, Plant and Equipment

Recognition

Property, plant and equipment are tangible items that are held for use in the production or supply of services, for rental to others or for administrative purposes and are expected to be used during more than one period. The Company applies the requirements of the Nepal Accounting Standard - NAS 16 (Property, Plant and Equipment) in accounting for these assets. Property, plant and equipment are recognized if it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably measured.

Measurement

An item of property, plant and equipment that qualifies for recognition as an asset is initially measured at its cost. Cost includes expenditure that is directly attributable to the acquisition of the asset and cost incurred subsequently to add to, replace part of an item of property, plant& equipment. The cost of self-constructed assets includes the cost of materials and direct labor, any other costs directly attributable to bringing the asset to a working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalized as part of computer equipment. When parts of an item of property or equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.



Cost Model

Property, plant and equipment is stated at cost excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of replacing part of the equipment when that cost is incurred, if the recognition criteria are met.

Revaluation Model

The Company has not applied the revaluation model to any class of freehold land and buildings or other assets. Such properties are carried at a previously recognized GAAP Amount.

On revaluation of an asset, any increase in the carrying amount is recognized in 'Other comprehensive income' and accumulated in equity, under capital reserve or used to reverse a previous revaluation decrease relating to the same asset, which was charged to the Statement of Profit or Loss. In this circumstance, the increase is recognized as income to the extent of previous write down. Any decrease in the carrying amount is recognized as an expense in the Statement of Profit or Loss or debited to the Other Comprehensive income to the extent of any credit balance existing in the capital reserve in respect of that asset.

The decrease recognized in other comprehensive income reduces the amount accumulated in equity under capital reserves. Any balance remaining in the revaluation reserve in respect of an asset is transferred directly to retained earnings on retirement or disposal of the asset.

Subsequent Cost

The subsequent cost of replacing a component of an item of property, plant and equipment is recognized in the carrying amount of the item, if it is probable that the future economic benefits embodied within that part will flow to the Company and it can be reliably measured. The cost of day-to-day servicing of property, plant and equipment are charged to the Statement of Profit or Loss as incurred.

Depreciation

Depreciation is calculated by using the written down value (WDV) method on cost or valuation of the Property & Equipment, freehold land and leasehold properties. The rates of depreciations are given below:

Rate of Depreciation per annum (%)

Asset Category	Current Year	Previous Year
Buildings	3%	3%
Leasehold Properties	20%	20%
Furniture & Fixture	15%	15%
Electronic and Office Equipment	20%	20%
Transport Devices	15%	15%
Hospital & Scientific Equipment	15%	15%
Other Assets	15%	15%
Library Books	10%	10%

Depreciation on newly acquired property, plant and equipment are charged from the day in which it was acquired. Depreciation of property and equipment ceases when it is de-recognized at the time of its disposal.

Changes in Estimates

The methods of depreciation of assets are reviewed, and adjusted if appropriate, at the end of each financial year.

Capital Work in Progress

These are expenses of capital nature directly incurred in the construction of buildings, major plant and machinery and system development, awaiting capitalization. Capital work-in-progress is stated at cost less any accumulated impairment losses.



Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of an asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

De-recognition

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use. The gain or losses arising from de-recognition of an item of property, plant and equipment is included in the Statement of Profit or Loss when the item is derecognized. When replacement costs are recognized in the carrying amount of an item of property, plant and equipment, the remaining carrying amount of the replaced part is derecognized. Major inspection costs are capitalized. At each such capitalization, the remaining carrying amount of the previous cost of inspections is derecognized.

Impairment of PPE

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the Asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets. Assets that suffer an impairment are reviewed for possible reversal of the impairment at the end of each reporting period. In case of such reversal, the carrying amount of the asset is increased so as not to exceed the carrying amount that would have been determined had there been no impairment loss.

3.7 Goodwill and Intangible Assets

Recognition

An intangible asset is an identifiable non-monetary asset without physical substance, held for use in the production or supply of goods or services, for rental to others or for administrative purposes. An intangible asset is recognized if it is probable that the future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. An intangible asset is initially measured at cost. Expenditure incurred on an intangible item that was initially recognized as an expense by the Company in previous annual Financial Statements or interim Financial Statements are not recognized as part of the cost of an intangible asset at a later date.

Computer Software & Licenses

Cost of purchased licenses and all computer software costs incurred, licensed for use by the Company, which are not integrally related to associated hardware, which can be clearly identified, reliably measured, and it's probable that they will lead to future economic benefits, are included in the Statement of Financial Position under the category 'Intangible assets' and carried at cost less accumulated amortization and any accumulated impairment losses.

Subsequent Expenditure

Expenditure incurred on software is capitalized only when it is probable that this expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and this expenditure can be measured and attributed to the asset reliably. All other expenditure is expensed as incurred.

Goodwill is measured at cost less accumulated impairment losses.



Amortization of Intangible Assets

Intangible Assets, except for goodwill, are amortized on a straight-line basis in the Statement of Profit or Loss from the date when the asset is available for use, over the best of its useful economic life based on a pattern in which the asset's economic benefits are consumed by the KMC. Amortization methods, useful lives, residual values are reviewed at each financial year end and adjusted if appropriate. The Company assumes that there is no residual value for its intangible assets.

Asset Category	Current Year	Previous Year
Computer Software	5 Years	5 Years

De-recognition of Intangible Assets

The carrying amount of an item of intangible asset is derecognized on disposal or when no future economic benefits are expected from its use. The gain or loss arising on de recognition of an item of intangible assets is included in the Statement of Profit or Loss when the item is derecognized.

Impairment of Assets

The Company assesses at each reporting date as to whether there is any indication that Intangible Assets may be impaired. If any such indication exists, the recoverable amount of an asset is estimated to determine the extent of impairment, if any. An impairment loss is recognized in the Statement of Profit or Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

3.8 Investment Property

Investment property is property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both but not for sale in the ordinary course of business.

Measurement

Investment properties are initially measured at cost, including transaction costs. Subsequently all investment properties (without exception) are reported at fair value with any gains or losses in fair value reported in the income statement as they arise. The fair value used is that which the property could be exchanged between knowledgeable, willing parties in an arm's length transaction and should reflect market conditions at the balance sheet date. If any property is reclassified to investment property due to changes in its use, fair value of such property at the date of reclassification becomes its cost for subsequent accounting.

De-recognition

Investment properties are derecognized when they are disposed of or permanently withdrawn from use since no future economic benefits are expected. Transfers are made to and from investment property only when there is a change in use. When the use of a property changes such that it is reclassified as Property, Plant and Equipment, its fair value at the date of reclassification becomes its cost for subsequent accounting.

Investment in Associates

Associates are those entities in which the Company has significant influence, but not control, over the financial and operating policies.

3.9 Income Tax

As per Nepal Accounting Standard- NAS 12 (Income Taxes), tax expense is the aggregate amount included in determination of profit or loss for the period in respect of current and deferred taxation. Income Tax expense is recognized in the statement of Profit or Loss, except to the extent it relates to items recognized directly in



equity or other comprehensive income in which case it is recognized in equity or in other comprehensive income. The Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to tax authorities.

Current Tax

Current tax assets and liabilities consist of amounts expected to be recovered from or paid to Inland Revenue Department in respect of the current year, using the tax rates and tax laws enacted or substantively enacted on the reporting date and any adjustment to tax payable in respect of prior years.

Deferred Tax

Deferred tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognized for all taxable temporary differences except:

- Where the deferred tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination, and at the time of transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of taxable temporary differences associated with investments in subsidiaries, where the timing of the reversal of the temporary differences can be controlled and is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credits and unused tax losses (if any), to the extent that it is probable that the taxable profit will be available against which the deductible temporary differences, carried forward unused tax credits and unused tax losses can be utilized except:

- Where the deferred tax asset relating to the deductible temporary differences arising from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of deductible temporary differences associated with investments in Subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary difference will be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is probable that sufficient profit will be available to allow the deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are offset only to the extent that they relate to income taxes imposed by the same taxation authority.

3.10 Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. The amount recognized is the best estimate of the consideration required to settle the present obligation at the reporting date, taking in to account the risks and uncertainties surrounding the obligation at that date. Provisions are not recognized for future operating losses.



3.11 Grant/Donation for Project Income & Expenses

Kathmandu Medical College Public Limited has made arrangements with various foreign Universities for conducting research programs. The approved budget received from Donor is utilized for the completion of the research programs.

Details of Movement of Fund in Ongoing Projects are as follows:

S.N.	Account Name	Opening Credit Balance	Current		Final Credit Balance
			Debit	Credit	
1	KMC -LNU COLLABORATION PROJECT	559,981	274,893	-	285,089
2	KMC/LNU LGB RESEARCH-PAYABLE	413,466	264,000	-	149,466
3	KMC/NTNU ADVANCE-2 PROJECT	413,521	6,031,283	56,26,176	8,414
4	LOWN PROJECT (HARVARD UNIVERSITY)	20,233	1,133,696	1,449,943	336,480
5	LOWN PROJECT – II (HARVARD UNIVERSITY)	-	6,57,476	7,41,550	84,074
6	NORHED PROJECT	701,158	30,75,283	-	(23,74,126)
7	THE BRISK PROJECT – PAYABLE	14,515	-	-	14,515
8	SAFE TRIP (NIRC)	-	12,619,881	1,34,66,713	846,832
9	NIHR FUND LIABILITY		41,94,012	-	(41,94,012)

3.12 Employee Benefit

1. Gratuity

The gratuity benefits to the staffs were to be provided as per old KMC Staff Service Byelaws 2067 for staffs completing five years of service as follows: a) at the rate of half of monthly salary for 5-10 years period, b) at the rate of one-month basic salary for 10-15 years period, c) at the rate of one and half of monthly basic salary for 15-20 years period, d) at the rate of two months basic salary for above 20 years period.

After the revision in the staff service by-laws, new KMC Staff Service Byelaws 2077 has been formulated. Accordingly, the gratuity scheme to be provided to the staffs were revised. As per the new scheme, the gratuity was to be provided for staffs completing ten years of service as follows: a) at the rate of half of monthly basic salary for 10-15 years period, b) at the rate of one-month basic salary for 15-20 years period, c) at the rate of one and half of monthly basic salary for above 20 years period.

Actuarial Assumption:

- The attrition assumption should be the Employer's best estimate of future attrition rates, reflecting both regular attrition and redundancies and current attrition rate applied is 15%.
- The salary escalation assumption should be Employer's best estimate of future salary increments, reflecting both annual as well as promotional salary increments current salary escalation rate is 8%.
- 100% of Nepali Assured Lives Mortality (NALM), 2009 An excerpt from the table is shown below for ready reference.

Age	Rate
20	0.000924
30	0.000977
40	0.000168
50	0.004436
60	0.011162
70	0.024058
80	0.061985
90	0.163507



- The discount rate should be based on the yield to maturity on high quality corporate bonds having term similar to that of the liability. In countries where there is no deep market in such bonds, the market yields on government bonds shall be used. The currency and term of the bonds should be consistent with the currency and estimated term of plan liabilities. The discount rate used is 9%.

The discount rate shown above is with reference to market yields on Citizen Saving Saving Bonds ('Nagarik Bachat Patra 2083') issued by Nepal Rastra Bank

*The term of the citizen saving bond from which the discount rate above is sourced. However, the DMT (in section 9.1) of the liability may be higher, and thus the discount rate can also be expected to be higher. This is a modelling limitation due to the unavailability of required yield curve data. However, using a lower discount rate results in higher liability and hence is a prudent approach.

Gratuity Report as per NAS19

Actuarial valuation of the gratuity liability as per the new gratuity scheme M/s Insured Tech Actuary in FY 2078-79, which is an independent consulting firm with domain expertise in the fields of actuarial and financial valuation, actuarial and insurance consulting, risk management and strategic management advisory. **Management has decided to perform actuarial valuation once every three years and estimates that yearly movement in Plan Liability would not be significant.**

Defined benefit obligation (liability) : 15,49,67,968

Fair Value of Plan assets : 11,12,47,200

Fund status / Surplus (Deficit) : (4,37,20,768)

The new gratuity scheme was not accepted by the employees and the decision regarding finalization of the gratuity scheme to be provided to the employees is pending in the court. As such, management has decided not to reduce the liability as per the actuarial valuation until the gratuity scheme is finalized by the court in line with NAS 19 *Employee Benefits*, read along with NAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* under the principle of conservatism.

2. Leave

The company has policy to provide 12 days as sick leave and 18 days as home leave.

At the end of every year (July), any sick leave balance in excess of 45 days is automatically encashed and at the end of every year (July), any home leave balance in excess of 45 days is automatically encashed.

Actuarial Assumption:

- The attrition assumption should be Employer's best estimate of future attrition rates, reflecting both regular attrition and redundancies. The current attrition rate for leave calculation is 5%.
- The salary escalation assumption should be the Employer's best estimate of future salary increments, reflecting both annual as well as promotional salary increments. The current salary escalation rate for leave calculation is 8%.
- 100% of Nepali Assured Lives Mortality (NALM), 2009 An excerpt from the table is shown below for ready reference.

Age	Rate
20	0.000924
30	0.000977
40	0.000168
50	0.004436
60	0.011162
70	0.024058
80	0.061985
90	0.163507



- The discount rate should be based on the yield to maturity on high quality corporate bonds having term similar to that of the liability. In countries where there is no deep market in such bonds, the market yields on government bonds shall be used. The currency and term of the bonds should be consistent with the currency and estimated term of plan liabilities. The discount rate used is 9%.

Financial Summary is as follows:

Description	Current Year	Previous Year
Present Value of Defined Benefit Obligation	1,81,66,709	9,713,608

3.13 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The specific recognition criteria must also be met before revenue is recognized.

3.14 Finance and Operating Leases

Premises are taken on lease which are operating in nature. The expenses under operating leases as per the lease agreement are charged to other operating expenses in the statement of profit and loss. NAS 17, "Leases" is applied for accounting leases.

3.15 Foreign Currency Transactions, Translation and Balances

Transactions in foreign currency are recorded at exchange rates prevailing on the date of transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognized as trading gains or losses in the statement of profit and loss.

Monetary assets and liabilities denominated in foreign currencies are translated at average exchange rates and resultant differences are recognized as revaluation gains or losses in the statement of profit and loss account.

3.16 Share Capital and Reserves

Share capital and reserves are different classes of equity claims. Equity claims are claims on the residual interest in the assets of the entity after deducting all its liabilities. Changes in equity during the reporting period comprise income and expenses recognized in the statement of financial performance, plus contributions from holders of equity claims, minus distributions to holders of equity claims.

3.17 Earnings Per Share Including Diluted

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

The formula used to calculate a company's diluted EPS is the Company's net income minus preferred dividends divided by the weighted average number of shares outstanding plus the impact of convertible preferred shares and the impact of options, warrants, and other dilutive securities. However, there is no need to calculate diluted EPS.

3.18 Dividend on Ordinary Shares

Dividends on ordinary shares are recognized as a liability and deducted from equity when they are approved by the Company's shareholders. Interim Dividend is deducted from equity when they are declared and no longer at the discretion of the Company. Dividend for the year that is approved after the reporting date is disclosed as an event after the reporting date.

3.19 Cash Flow Statement

The cash flow statement has been prepared using 'The Indirect Method', whereby gross cash receipts and gross cash payments of operating activities, finance activities and investing activities have been recognized.



3.20 Comparative Figures

The comparative figures and phrases have been rearranged wherever necessary to confirm the current year's presentation.

4. Schedules of Explanatory Information to Financial Statements

The following explanatory information relating to figures presented in the statement of financial position and in the statement of profit or loss is presented in this section.

4.1 Related Party Disclosure

(a) Identify Related Parties

Holding Company:

The company does not have any holding company.

Subsidiaries:

The company has following subsidiary companies:

S. No.	Name of subsidiary companies	Remarks
1	KMC Pharmacy and Medical Supplies Private Limited	100% holding of KMC
2	Advanced Imaging & Diagnostic Centre Pvt. Ltd	503,000 shares out of total 552,000 shares i.e. 91.12% holding of KMC
3	K.M.C Investment Pvt. Ltd.	100% holding of KMC
4	Kasthamandap Diagnostic and Medical Service Pvt. Ltd.	100% holding of KMC

The Company has entered following nature of transactions with above subsidiaries:

- The nature of transaction entered into with KMC Pharmacy and Medical Supplies Private Limited includes Representation in Board of Directors, assists in overall operation and management, Purchase of medicines and surgical items, charging of monthly rent, Charging of common administrative expenses etc. All these transactions occurred as arm's length transactions.
- The nature of the transaction entered into with Advanced Imaging & Diagnostic Centre Pvt. Ltd includes Representation in Board of Directors, assists in overall operation and management, rental and electricity charges received. The company had also taken an interest free short-term loan from AIDC. All these transactions occurred as arm's length transactions.
- The nature of the transaction entered with K.M.C Investment Pvt. Ltd includes Representation in Board of Directors, Assists in overall operation and management etc. The Company has taken an interest-free loan & advance from KMC Investment. All these transactions occurred as arm's length transactions.
- The nature of transaction entered with Kasthamandap Diagnostic and Medical Service Pvt. Ltd includes Representation in Board of Directors, assists in overall operation and management, rental income received for its building provided to KMC Hospital and Management expense payment for operation of Lab Plant & Machinery, House Space, required consumables and employee from KMC Hospital. The company has also provided interest free loan & advance. All these transactions occurred as arm's length transactions.

Associates:

The company does not have any associates.

Other Related Parties:

Any shareholders of the entity or parent entity who has control, joint control or significant influence over the entity are classified under other related parties of the company and such parties are as follows:



S. No.	Name of Parties	Share Holding %
1	Nobel Medical College Teaching Hospital Pvt. Ltd	20.339%
2	Mrs. Indira Baral	9.217%
3	Mrs. Soina Sharma	7.924%
4	Mrs. Sobhana Pokherel	7.638%
5	Mr. Prarsata Pandey	5.613%
6	Mr. Vijay Kumar Pandey	5.114%
7	Mr. Ishan Sharma	4.352%
8	Charity International Nepal	3.732%
9	Mr. Kamal Prasad Gyawali	3.518%
10	Mr. Om Prasad Pandey	3.129%
11	Mr. Hom Devi Neupane	1.381%
12	Dr. Sunil Kumar Sharma	1.255%
13	Mr. Sulabh Panta	1.018%

Fellow Subsidiaries:

The company does not have any fellow subsidiary companies.

Key Management Personnel (KMP):

According to the NAS 24 - Related Party Disclosures, key management personnel are those having authority and responsibility for planning, directing, and controlling the activities of the entity. Related party also includes Close Family Member (CFM) of Board of directors.

KMPs of the company includes following persons:

S. No.	Name of key management personnel	Position
1	Soina Sharma	Executive Chairman
2	Homa Devi Neupane	BOD and Shareholder
3	Vijay Kumar Pandey	BOD and Shareholder
4	Netra Bandhu Baniya	BOD and Shareholder
5	Puja Pokhrel	BOD and Shareholder
6	Chudamani Bhandari	BOD and Shareholder
7	Dr. Sandip Guragain	BOD and Shareholder
8	Sunil Kumar Sharma	Shareholder and CFM of BOD
9	Indira Sharma Baral	Shareholder and CFM of BOD
10	Ishan Sharma	Shareholder and CFM of BOD
11	Prof Dr. Ratindra Nath Shrestha	Principal
12	Dr. Suman Shrestha	Hospital Director

(b) Key Management Personnel Compensation:

Particulars	Current Year	Previous Year
Short-term employee benefits	9,763,334	83,74,502
Post-employment benefits	-	-
Total	9,763,334	83,74,502

**(c) Related Party Transactions:**

Particulars	Holding Company	Subsidiaries	Associates	Fellow Subsidiaries	Key Managerial Personnel	Total
Hospital Income						
Rental Income Received		12,00,000				12,00,000
Management Fee Received		48,00,000				48,00,000
Sale of Property, Plant & Equipment						
Hospital Supplies Purchase						
Interest Expense Paid						
Rental Expense Paid		12,00,000				12,00,000

(d) Related Party Balances:

Particulars	Holding Company	Subsidiaries	Associates	Fellow Subsidiaries	Key Managerial Personnel	Total
Trade Receivables						
Other Non-Trade Receivables		3,72,99,953				3,72,99,953
Trade Payables		89,39,676				89,39,676
Other Non-Trade Payables						
Other Payable		76,709,100				76,709,100
Loan & Advance Payables						

There were no other related party transactions with other board members and key management personnel; transactions, if any, with directors, related and key management personnel, related entities which occurred in the normal course of company's operations were conducted on terms no more favorable than similar transactions with other customers.

4.2 Medium and Long-Term Loans

The company has the following mid- and long-term loan.

Details of loans	Loan amount (NPR)
NIBL-Fixed Term Loan	56,67,00,000
SBL Fixed Term Loan	54,68,65,000
SBL Import Loan	3,971,000
Total	1,11,75,36,000

With consideration of carve out provide as referred in Note 2.6 in effective rate computation. Financial liability is not amortized.

4.3 Event after reporting period

The company received a letter from Inland Revenue Department (IRD), Large Tax Payer office, Harihar Bhawan for reassessment of income tax of the company for the FY 2077/78 and 2078/79. Details have been mentioned below:

Assessed FY	Challan No.	Letter Receipt Date	Claim Assessed
2077/78	134	2080/04/12	39,99,081
2078/79	136	2080/04/12	19,24,385

Further, regarding the additional claim raised by IRD, the company has filed for Administrative Review.

4.4 Regrouped/Rearrangement

Previous Years' Figures have been regrouped/ rearranged to have comparative view of Financial Statements. The figures stated in Financial Statements have been rounded off to a nearest rupee.



Property Plant and Equipment

Consolidated Depreciation Calculation- 1 Shrawan 2079 to 31st Ashadh 2080

5.1

Particulars	Land	Building	Hospital & Scientific Equipments	Grant Assets (Hospital & Office Equipments)	Grant Assets (Hospital & Office Equipments)	Electronic & Office Equipments	Furniture & Fixtures	Transport Devices	Library Books	Other Assets	Leasehold Assets	Intangible Assets	Total
Balance as on 32 Ashad 2079	1,476,571,092	1,599,164,252	1,195,634,717	29,770,000	7,009,587	115,132,158	150,680,102	37,830,660	21,662,905	72,974,795	1,358,206	200,000	3,382,224,791
Addition during the Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition	-	294,024	480,527,026	964,876	-	24,671,966	4,450,177	2,999,000	-	308,028	-	1,581,268	515,796,365
Capitalization	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashad 2080	1,476,571,092	1,599,458,277	1,676,161,742	30,734,876	7,009,587	139,804,124	155,130,279	40,829,660	21,662,905	73,282,822	1,358,206	1,781,268	3,898,021,156
Deprn	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 32 Ashad 2079	-	383,978,635	523,565,097	5,954,000	5,865,278	75,870,538	106,960,646	15,789,171	12,846,758	50,232,503	113,184	-	1,172,642,829
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	37,045,306	122,666,700	4,875,813	228,862	4,585,474	6,827,492	3,641,454	881,615	2,497,312	124,502	89,388	183,463,918
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashad 2080	-	421,023,941	646,231,797	10,829,813	6,094,140	80,456,012	113,788,138	19,430,625	13,728,373	52,729,816	237,686	89,388	1,356,106,746
Net Book Value	1,476,571,092	1,178,434,335	1,029,929,946	19,905,063	915,447	59,348,111	41,342,141	21,399,035	7,934,532	20,553,007	1,120,520	1,691,880	3,859,145,109
As on Ashad end 2079	1,476,571,092	1,215,185,617	672,069,620	23,816,000	1,144,308	39,261,620	43,719,456	22,041,489	8,816,146	22,742,291	1,245,022	200,000	3,526,812,662
As on Ashad end 2080	1,476,571,092	1,178,434,335	1,029,929,946	19,905,063	915,447	59,348,111	41,342,141	21,399,035	7,934,532	20,553,007	1,120,520	1,691,880	3,859,145,108
Capital Work in Progress end 2079	-	30,259,830	86,902,830	-	-	-	-	-	-	5,251,335	-	-	122,413,995
Capital Work in Progress end 2080	-	-	16,618,793	-	-	-	-	-	-	-	-	-	16,618,793
PPE incl. CWIP 2080	1,476,571,092	1,178,434,335	1,046,548,739	19,905,063	915,447	59,348,111	41,342,141	21,399,035	7,934,532	20,553,007	1,120,520	1,691,880	3,875,763,902



Property Plant and Equipment
Depreciation Calculation- 1 Shrawan 2079 to 31st Ashadh 2080

5.1

Particulars	Land	Building	Hospital & Scientific Equipments	Grant Assets (Hospital & Office Equipments)	Grant Assets (Hospital & Office Equipments)	Electronic & Office Equipments	Furniture & Fixtures	Transport Devices	Library Books	Other Assets	Leasehold Assets	Intangible Assets	Total
Balance as on 32 Ashad 2079	217,259,322	1,540,609,038	1,195,634,717	29,770,000	7,009,587	109,349,421	148,660,096	37,830,660	21,662,905	72,880,841	1,358,206	200,000	3,382,224,791
Addition during the Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition	-	294,024	480,527,026	964,876	-	24,283,700	4,167,052	2,999,000	-	308,028	-	1,581,268	515,124,974
Capitalization	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashad 2080	217,259,322	1,540,903,062	1,676,161,742	30,734,876	7,009,587	133,633,121	152,827,149	40,829,660	21,662,905	73,188,868	1,358,206	1,781,268	3,897,349,765
Depn	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 32 Ashad 2079	-	380,771,931	523,565,097	5,954,000	5,865,278	72,015,338	105,555,768	15,789,171	12,846,758	50,166,304	113,184	-	1,172,642,829
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	34,795,234	122,666,700	4,875,813	228,862	4,275,982	6,720,453	3,641,454	881,615	2,493,150	124,502	89,388	180,793,152
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashad 2080	-	415,567,165	646,231,797	10,829,813	6,094,140	76,291,320	112,276,221	19,430,625	13,728,373	52,659,453	237,686	89,388	1,353,435,980
Net Book Value	217,259,322	1,125,335,897	1,029,929,946	19,905,063	915,447	57,341,800	40,550,928	21,399,035	7,934,532	20,529,415	1,120,520	1,691,880	2,543,913,784
As on Ashadh end 2078	217,259,322	1,150,646,845	288,070,035	29,770,000	1,430,386	30,687,937	45,916,614	18,759,729	7,682,866	23,415,844	-	-	1,813,639,578
As on Ashad end 2079	217,259,322	1,159,837,106	672,069,620	23,816,000	1,144,308	37,334,083	43,104,329	22,041,489	8,816,146	22,714,537	1,245,022	200,000	2,209,581,962
As on Ashad end 2080	217,259,322	1,125,335,897	1,029,929,946	19,905,063	915,447	57,341,800	40,550,928	21,399,035	7,934,532	20,529,415	1,120,520	1,691,880	2,543,913,784
Capital Work in Progress end 2079	-	30,259,830	86,902,830	-	-	-	-	-	-	5,251,335	-	-	122,413,995
Capital Work in Progress end 2080	-	-	16,618,793	-	-	-	-	-	-	-	-	-	16,618,793
PPE incl. CWIP 2080	217,259,322	1,125,335,897	1,046,548,739	19,905,063	915,447	57,341,800	40,550,928	21,399,035	7,934,532	20,529,415	1,120,520	1,691,880	2,560,532,578



Notes to Consolidated Financial Statement

For the year ended 31 Ashadh 2080

Property Plant & Equipment

5.1

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Property Plant & Equipments	3,859,145,108	3,526,812,663	2,543,913,784	2,209,581,963
Capital Work in Progress	16,618,793	122,413,995	16,618,793	122,413,995
Total	3,875,763,902	3,649,226,658	2,560,532,578	2,331,995,958

Investment

5.2

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Investment in Subsidiaries	-	-	364,012,197	354,012,197
Total	-	-	364,012,197	354,012,197

Other Non Current Assets

5.3

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Deposits	19,810,519	20,091,019	19,810,519	20,091,019
Total	19,810,519	20,091,019	19,810,519	20,091,019

Inventories

5.4

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Medical & Surgical items (KMC Pharmacy Inventories)	39,886,967	12,650,021	-	-
Inventories of AIDC	-	-	-	-
Inventories	8,732,842	8,455,725	8,732,842	8,455,725
Total	48,619,809	21,105,745	8,732,842	8,455,725

Other Current Assets

5.5

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Loans and Advances	1,834,000	-	-	-
Deposits	1,295,330	30,000	-	-
Other Receivable	169,048,459	157,838,779	198,714,858	178,943,642
Vat Receivable	1,901,118	483,351	-	-
Prepaid expenses	7,470,639	5,465,581	7,457,599	5,454,413
Trade Receivable	14,483,794	6,639,080	-	-
Accrued Interest in Fixed Deposit	-	-	-	-
Accrued Interest -Gratuity Fund (CIT)	-	7,277,828	-	7,277,828
Less: Non current portion	-	-	-	-
Total	196,033,339	177,734,619	206,172,457	191,675,883

Trade Receivable

5.5.1

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Considered Good				
Trade Receivable	14,483,794	6,639,080	-	-



Considered Doubtful				
Trade Receivable	-	-	-	-
less: Provision for Impairment	-	-	-	-
Total	14,483,794	6,639,080	-	-
All trade receivables are considered good.				

Cash and Cash Equivalents**5.6**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Cash in Hand	1,664,413	2,080,565	523,565	1,704,378
Balances with BFIs	22,187,798	6,808,252	17,497,310	1,410,895
Other	-	-	-	-
Total	23,852,211	8,888,818	18,020,875	3,115,273

Current Tax Assets**5.7**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current Tax Assets				
Current year Income Tax Assets	71,769,865	74,882,640	55,091,162	58,000,446
Tax Assets of Prior Periods	-	-	-	-
Current Tax Liabilities				
Current year Income Tax Liabilities	20,781,617	22,529,925	17,904,199	16,585,778
Tax Liabilities of Prior Periods	-	-	-	-
Total	50,988,247	52,352,712	37,186,963	41,414,668

Trade & Other Payables**5.8**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Trade Payable	349,574,547	340,099,269	286,955,110	320,213,824
Deposits from Parties	10,908,842	10,908,842	9,600,000	9,600,000
Duties & Taxes	398,707	466,221	-	-
Other Payable	208,810,100	194,650,344	205,111,321	178,110,984
Endowment Fund	518,209	1,055,423	501,402	1,038,615
Total	570,210,406	547,180,100	502,167,832	508,963,423

4.8.1 Other Payables	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Salary, Wages & Incentives Payable	107,841,870	120,852,975	107,704,272	120,852,975
Insurance Claim	94,014	42,638	94,014	42,638
Kathmandu University Payable	20,653,818	11,759,458	20,653,818	11,759,458
Taxes & duties payable	29,620,110	9,686,816	28,821,204	9,372,161
Audit fees payable	1,384,900	785,004	1,256,300	565,000
Commission Payable	2,689,472	2,689,472	2,689,472	2,689,472
Dividend Payable	24,255,519	19,433,332	24,255,519	19,433,332
Staff bonus payable	20,142,595	13,386,040	19,631,771	13,386,040
Other payables	2,127,801	16,014,960	4,950	9,908
Total	208,810,100	194,650,344	205,111,321	178,110,984

**Short Term Borrowing****5.9**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Bank overdraft & demand loan- current	147,420,349	139,769,801	147,420,349	139,769,801
Total	147,420,349	139,769,801	147,420,349	139,769,801

Other Current Liabilities**5.10**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current Portion of Long term Borrowing	66,450,000	37,325,000	53,830,000	28,625,000
Current Portion of Students deposits	66,631,836	39,404,160	66,631,836	39,404,160
Total	133,081,836	76,729,160	120,461,836	68,029,160

Long Term Borrowing**5.11**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Secured bank loans- non current	2,145,125,089	2,057,763,000	1,117,536,000	1,022,683,000
Less: Secured bank loans- current Portion	(66,450,000)	(37,325,000)	(53,830,000)	(28,625,000)
Total	2,078,675,089	2,020,438,000	1,063,706,000	994,058,000

Deferred Tax**5.12**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Deferred Grant Liability	19,905,063	23,816,000	19,905,063	23,816,000
Deferred tax liability	64,797,949	68,795,495	60,788,539	64,755,908
Total	84,703,012	92,611,495	80,693,603	88,571,908

Other Non-Current Liabilities**5.13**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Liabilities for employees defined benefit obligations	61,887,478	63,512,131	61,887,477	63,512,131
Non current portion of refundable deposit	38,000,000	104,775,476	38,000,000	104,775,476
Advance from Advance Imaging	-	-	66,978,900	67,000,000
Other Non Current Liabilities	399,774,300	200,833,484	418,444,174	210,722,284
Total	499,661,778	369,121,091	585,310,551	446,009,891

Share capital**5.14**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Ordinary shares	600,955,300	600,955,300	600,955,300	600,955,300
Total	600,955,300	600,955,300	600,955,300	600,955,300

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
5.14.1 Ordinary Shares				
Authorized Capital				
10,000,000 Ordinary share of Rs. 100 each	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Issued capital				
10,000,000 Ordinary share of Rs. 100 each	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Subscribed and paid up capital				
5,509,553 General Share of Rs.100 each				
500,000 Staff Share of Rs.100 each				
6,009,553 Ordinary share of Rs 100 each	600,955,300	600,955,300	600,955,300	600,955,300
Total	600,955,300	600,955,300	600,955,300	600,955,300



5.14.2 Ordinary share ownership	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Domestic ownership				
Other	100%	100%	100%	100%
Total	100%	100%	100%	100%

Reserve and Surplus

5.15

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Grant assets reserves	915,445	1,144,307	915,445	1,144,307
Retained earnings	93,725,467	97,182,873	112,837,514	103,258,933
Total	94,640,912	98,327,179	113,752,959	104,403,239

**Notes to Consolidated Financial Statement**

For the year ended 31 Ashadh 2080

Revenue**5.16**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Revenue KMC	1,070,560,217	1,011,307,123	1,070,560,217	1,011,307,123
Sales Pharmacy	77,653,194	3,388,449	-	-
Sales AIDC	-	-	-	-
Radiology Income -KDMS	65,880,350	18,702,047	-	-
Income KMC Investment	-	-	-	-
Total	1,214,093,761	1,033,397,619	1,070,560,217	1,011,307,123

5.16.1 Admission and Tuition Fees	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Admission Fees - MBBS	242,280,137	123,915,304	242,280,137	123,915,304
Admission Fees - BDS	48,122,670	22,215,369	48,122,670	22,215,369
Admission Fees - BPT	8,158,500	-	8,158,500	-
Admission Fees - BNS	-	2,499,990	-	2,499,990
Tuition Fees - MBBS	222,059,197	227,237,857	222,059,197	227,237,857
Tuition Fees - BDS	49,488,631	41,101,553	49,488,631	41,101,553
Tuition Fees - B. Sc. Nursing	30,146,720	13,736,250	30,146,720	13,736,250
Tuition Fees - BPT	3,095,594	-	3,095,594	-
Tuition Fees - BNS	1,979,306	2,256,520	1,979,306	2,256,520
Clinical Charges from PG	114,701,151	113,719,383	114,701,151	113,719,383
Total	720,031,906	546,682,226	720,031,906	546,682,226

5.16.2 Hospital Income	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
-	-	-	-	-
Operation Charges	103,510,368	110,109,557	103,510,368	110,109,557
Bed Charges	85,223,347	100,522,997	85,223,347	100,522,997
X-Ray, ECG, Echo., Endoscopy	39,206,328	55,727,530	39,206,328	55,727,530
Other Hospital Charges	38,519,988	55,396,900	38,519,988	55,396,900
Ultrasound Charges	32,918,608	38,409,410	32,918,608	38,409,410
Registration Charges	18,693,205	8,715,429	18,693,205	8,715,429
Dental Income	14,083,720	15,115,067	14,083,720	15,115,067
Dialysis Income	11,544,052	8,212,100	11,544,052	8,212,100
Pathology Charges	6,828,695	72,415,908	6,828,695	72,415,908
Total	350,528,311	464,624,897	350,528,311	464,624,897

Other Income**5.17**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Rental Income	188,497,058	196,604,507	140,005,391	131,077,189
Hostel Income	43,724,035	35,608,502	43,724,035	35,608,502
Project Income	21,219,644	1,800,106	21,219,644	1,800,106
Other Miscellaneous Income	15,449,408	7,995,348	10,345,310	7,768,166
Safe Mother Child Programme Income	8,263,200	-	8,263,200	-
Internship, Examination & Other Charges	7,551,520	4,514,535	7,551,520	4,514,535
Amount Transferred from Deferred Income	5,104,675	6,240,077	5,104,675	6,240,077
Electricity Charge/Rebate/Received	2,488,544	2,533,793	2,488,544	2,533,793



Interest Income	662,997	2,718,667	546,804	284,800
Scrap Sales	588,385	303,110	588,385	303,110
Forensic Income- Autopsy Posting	444,400	1,648,000	444,400	1,648,000
University Grant	350,000	-	350,000	-
Application Fees	256,096	340,499	256,096	340,499
Elective Course Income	-	7,922,384	-	7,922,384
Gain on sale of fixed assets	-	908,611	-	412,484
Discount Received	-	627,222	-	421,805
Water Supply Income	-	133,750	-	133,750
Total	294,599,962	269,899,111	240,888,005	201,009,201

Cost of Goods Sold (COGS)

5.18

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Hospital supplies and Tools	33,112,718	55,008,442	33,112,718	55,008,442
Chemicals & glasswares	15,773,877	17,360,711	15,773,877	17,360,711
Printing, stationery and reproduction costs	6,397,137	7,001,282	6,397,137	7,001,282
X-Ray films and chemicals	3,843,965	5,897,163	3,843,965	5,897,163
Cleaning material	3,468,128	2,984,512	3,468,128	2,984,512
Oxygen	3,165,006	1,581,553	3,165,006	1,581,553
Housekeeping & linen expenses	2,321,436	2,446,158	2,321,436	2,446,158
Teaching materials & newspapers	-	651,650	-	651,650
KMC Pharmacy COGS	57,662,745	2,391,508	-	-
Total	125,745,013	95,322,978	68,082,268	92,931,471

Personnel Expenses

5.19

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Wages and salaries and other benefits	439,375,767	452,354,140	438,291,839	452,354,140
Extended hospital services allowance	70,784,193	62,813,481	70,784,193	62,813,481
Contributions to defined contribution plans (SSF)	14,327,372	13,368,573	14,221,301	13,368,573
Contributions to defined contribution plans (PF)	13,638,384	15,299,402	13,638,384	15,299,402
Leave encashment	8,903,356	1,131,368	8,903,356	1,131,368
Staff Bonus	6,756,555	8,247,061	6,245,732	8,247,061
Staff gratuity Expenses (Actuary Valuation)	-	(32,389,542)	-	(32,389,542)
Total	553,785,627	520,824,482	552,084,804	520,824,482

Administrative Expense

5.20

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Service Outsourcing Expenses	56,823,220	43,503,801	52,052,796	42,447,938
Electricity expenses	29,537,186	29,802,801	29,537,186	29,802,801
Security expenses	25,363,582	27,269,300	25,363,582	27,269,300
Repairs & maintenance expenses	22,798,124	32,916,327	22,798,124	32,092,135
Consultancy charges	22,432,862	15,383,132	21,312,862	15,333,132
Project Expenses	20,279,551	-	20,279,551	-
Hostel Management Expenses	17,212,160	16,778,195	17,212,160	16,778,195
Insurance premium	16,614,185	8,895,732	16,508,160	8,790,296
Affiliation and Recognition Fees	11,605,760	482,100	11,605,760	482,100
Foreign Exchange Loss	11,208,981	6,882,722	11,208,981	6,882,722
Academic & examination expenses	8,685,391	708,724	8,685,391	708,724
Miscellaneous Expenses	8,158,097	9,582,000	7,967,361	8,655,329



Advertisement & publicity	7,373,517	1,363,052	7,348,037	1,323,008
Fuel expenses	6,652,210	5,874,553	6,652,210	5,874,553
Fees & renewal	6,112,665	10,925,955	6,061,565	10,476,135
Reception & refreshment	6,052,567	4,976,690	5,647,227	4,976,690
Management Fee	-	-	-	-
Rental expenses	1,709,073	2,696,868	2,909,073	3,296,868
Poor Patient fund Expenses	3,843,878	1,089,185	3,843,878	165,000
CMC Expenses	2,307,123	2,629,048	2,307,123	2,629,048
Safe Mother Child Programme Expense	2,046,200	-	2,046,200	-
Transportation & conveyances	1,792,447	1,099,998	1,673,036	1,099,998
Cleaning Expenses	1,672,128	2,182,599	1,672,128	2,182,599
Charity Expenses	1,493,300	-	1,493,300	-
Health Camp Expenses	1,435,450	1,626,900	1,435,450	1,626,900
Inspection & Supervision Expenses	1,369,550	-	1,369,550	-
Telephone, fax email, internet etc	1,352,274	2,075,966	1,340,489	2,075,966
Newspaper and Magazine & printing	1,013,348	809,626	873,321	716,588
Internal Audit Fees	950,667	-	950,667	-
Bank Charges	769,918	1,928,227	766,446	1,365,402
Audit fees	740,600	740,600	565,000	565,000
Legal fees	578,520	1,185,522	569,520	664,520
Flooring Expenses	453,346	853,816	453,346	853,816
Water supply & purification expenses	404,816	321,971	404,816	321,971
IT Audit Fees	384,200	-	384,200	-
Welfare Expenses	335,789	108,115	335,789	105,000
Research Grant Expenses	230,000	225,000	230,000	225,000
Office supplies expenses	211,369	72,195	-	16,090
TADA	133,650	779,820	133,650	779,820
Guest House Expenses	112,645	520,428	112,645	520,428
Meeting fees	34,896	8,577	34,896	8,577
Fine and penalty	17,619	1,071,567	16,619	1,070,567
Postage & Communication	10,872	2,000	10,762	2,000
Cargo & Courier	7,390	48,470	7,390	48,470
Credit Rating Expenses	-	708,500	-	508,500
Loss in Stock	-	2,208,171	-	542,692
Engergy Audit	-	250,000	-	250,000
Transportation Rental Expenses	-	-	-	-
Gardening Expenses	-	224,712	-	224,712
Vat Expenses	-	436,655	-	-
Total	302,321,125	241,249,618	296,180,245	233,758,588

Depreciation & Ammortisation

5.21

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Depreciation on property and equipment	183,463,918	131,882,360	180,793,152	129,309,384
Depreciation on investment property	-	-	-	-
Impairment of PPE	-	1,877,229	-	-
Total	183,463,918	133,759,589	180,793,152	129,309,384

Finance Costs

5.22



Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Interest on borrowings	260,932,315	185,165,791	143,125,184	95,558,321
Other Finance Costs (NFRS Adjustment)	8,725,256	-	8,725,256	-
Total	269,657,570	185,165,791	151,850,439	95,558,321

Income Tax Expense

5.23

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current tax expense				
Current year	20,781,617	22,529,925	17,904,199	16,585,778
Adjustments for prior years	-	-	-	-
Deferred tax expense				
Origination and reversal of temporary differences	(3,997,547)	21,030,805	(3,967,368)	22,744,349
Changes in tax rate	-	-	-	-
Recognition of previously unrecognised tax losses	-	-	-	-
Total	16,784,071	43,560,730	13,936,831	39,330,128

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Kathmandu Medical College Public Limited

काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

+977-1- 4469064, 4469063, 4476152

info@kmc.edu.np

www.kmc.edu.np

184, Baburam Acharya Sadak, Sinamangal
Kathmandu, NEPAL