



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



ज्ञान, मानवीय सेवाको लागि



पन्ध्रौं
वार्षिक
प्रतिवेदन
२०८०/८१



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

पन्ध्रौं वार्षिक प्रतिवेदन
२०८०/२०८१



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेडको १५ औं वार्षिक साधारण सभा बस्ने बारेको सूचना

शेयरधनी महानुभावहरू,

मिति २०८१/०८/१४ गते शुक्रबार बसेको यस कम्पनीको सञ्चालक समितिको २७८ औं बैठकको निर्णयानुसार कम्पनीको १५ 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: २०८१ साल पौष १० गते बुधबार
स्थान: काठमाडौं मेडिकल कलेज, दुवाकोट, भक्तपुर
(मल्टिपर्पोज हल)
समय: विहान ११ बजे ।

सभामा प्रस्तुत छलफलका विषयहरू

१. सामान्य प्रस्ताव:

- १.१ सञ्चालक समितिको तर्फबाट कार्यकारी अध्यक्षज्यूद्वारा पेश हुने कम्पनीको आ.व.०८०/०८१ को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने ।
- १.२ कम्पनीको आ.व. ०८०/०८१ को लेखा परिक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब र नगद प्रवाह विवरण तथा सोसँग सम्बन्धित अनुसुचीहरू पारित गर्ने ।
- १.३ कम्पनीको आ.व. ०८१/०८२ को लेखा परिक्षण गर्नका लागि लेखापरिक्षण समितिको सिफारिस बमोजिम लेखा परिक्षकको नियुक्ति गरी निजको पारिश्रमिक तोक्ने । लेखापरिक्षक श्री देव एशोसिएट्स चार्टर्ड एकाउण्टेण्ट्स आ.व. ०८१/०८२ को लेखा परिक्षण प्रतिवेदन तयार गर्न योग्य हुनुहुन्छ)

२ विशेष प्रस्ताव:

- २.१ अपरेशन डाइरेक्टरको मासिक पारिश्रमिक सुविधा तोक्ने सम्बन्धमा ।
- 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 ।

कम्पनीको व्यवसाय विस्तारकालागि समान उद्देश्य भएको विभिन्न कम्पनी/अस्पताल/शिक्षण संस्थाहरू तथा अन्य उद्देश्य भएका (हाइड्रो इनर्जी, सोलार इनर्जी, पर्यटन उद्योग) लगायतका विभिन्न कम्पनीहरू खरिद गर्न तथा त्यस्ता कम्पनीहरूको शेयरमा लगानी गर्न सञ्चालक समितिलाई अधिकार प्रदान गर्ने ।

साधारण सभा सम्बन्धी जानकारी

१. मिति २०८१/०९/०१ गते देखि २०८१/०९/१० गते सम्म कम्पनीको शेयर दाखिल खारेज बन्द गरिनेछ । साथै, नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०८१/०८/१३ 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 काठमाडौंमा (कम्पनी सचिवको कार्यालय)मा सम्पर्क गर्नुहुन अनुरोध छ ।

सञ्चालक समितिको आज्ञाले

कम्पनी सचिव



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 सम्मत 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 २०७८/०८०

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 १९ वर्षको तुलनात्मक वित्तीय विवरण
११. मूल्य अभिवृद्धि विवरण
१२. आ.व. २०८०/८१ का महत्वपूर्ण तथ्याङ्कहरू
१३. वित्तीय फलकहरू
१४. कुल आम्दानीको तुलनात्मक प्रस्तुती



संचालक समिति



सोईना शर्मा
कार्यकारी अध्यक्ष



होमादेवी न्यौपाने
संचालक



नेत्र बन्धु बानिया
संचालक



डा. संदीप गुरागाई
संचालक



चुडामणी भण्डारी
संचालक

व्यवस्थापन समूह



डा. सगेन्द्र प्रसाद न्यौपाने
प्रमुख व्यवस्थापक सल्लाहकार



प्रा. डा. रतीन्द्र नाथ श्रेष्ठ
प्राचार्य



प्रा. डा. मिना थापा
अस्पताल निर्देशक



MRI-3 (Tesla-64 Channel)



Combo Biplane CATH LAB for Cardio and Vascular treatment



CT Scan (128 Slice)



ICU



High Care Unit



NICU



KMC Health Camp



1st-MCH Batch of GI Surgery/Urology



पन्धौं वार्षिक साधारण सभामा

संचालक समितिको तर्फबाट कार्यकारी अध्यक्षद्वारा प्रस्तुत वार्षिक प्रतिवेदन:

आदरणीय शेयरधनी महानुभावहरू,

काठमाडौं मेडिकल कलेजको पन्धौं वार्षिक साधारण सभामा म लगायत यस संचालक समितिका सम्पूर्ण सदस्यहरूको 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 चरम बिन्दुमा पुगेको तथ्य कसैसंग छिपेको छैन । सबै 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 जानकारीनै छ । हाल तय गरिएको शुल्क बैज्ञानिक नभएको र त्यस बाहेक अन्य कुनै पनि शिर्षकमा शुल्क लिन नपाइने भन्ने चौतर्फी दवाव आई रहँदा संस्थालाई वित्तिय रुपमा बचाई राख्न चुनौतीहरू थपिएको छ ।

मेडिकल कलेजको सम्पूर्ण पूर्वाधारहरू पूरा गरी विद्यार्थीहरूको पठनपाठन संचालन गरीरहेको यस कलेजको समेत सीट संख्या घटाएको निर्णयलाई पुनरविचार गर्नुपर्ने, कलेजको लागत र संचालन हेरेर मात्र बैज्ञानिक हिसावले शुल्क निर्धारण गर्नु पर्ने, निजी क्षेत्रले गरेका धेरै राम्रा कामहरूको कदर हुनु पर्ने र यस विषयलाई हामीले विभिन्न प्लेट फार्म मार्फत र आफैले पनि विभिन्न सरोकारवाला निकाय र व्यक्तिहरूसंग प्रत्यक्ष भेटघाट गरी सभ्य तरिकाबाट प्रस्तुत गर्न कुनै कसर बाँकी नराखेको जानकारी गराउन चाहन्छौं । अस्पतालको सेवा र सरकारी अस्पतालभन्दा सुलभ र सस्तोमा सुचारु गरेको छ । अत्यन्त कठिन अवस्थामा पनि यस संस्थाको संचालनको क्रममा हामीले निम्नलिखित तथ्यहरूलाई ध्यानमा राखि संयमता अपनाई सबै कार्यहरूको संचालन गर्ने प्रयत्न गरेका छौं :

यस संस्थाको गरिमामय इतिहास :

- यस संस्थाका संस्थापक तथा संचालकज्यूहरूको सेवा भावनाबाट अभिप्रेरित भै देशमा गुणस्तरिय स्वास्थ्य शिक्षा प्रदान गर्दै सुलभ स्वास्थ्य सेवा प्रदान गर्ने पवित्र उद्देश्यले कानूनसम्मत ढंगबाट राष्ट्रको कानून बमोजिम चल्न खुलेको यस संस्थाको मर्म र उद्देश्य ।
- हजारौं लाखौं विद्यार्थी तथा अभिभावकज्यूहरूले यस संस्था प्रति देखाउनु भएको माया र विश्वास ।

- नियमनकारी निकायहरूले आजसम्म गर्नु भएको यस संस्थाको मूल्याङ्कन ।
- विभिन्न समयमा संचालक समितिको सुभ्रबुभ्रपूर्ण दूरदर्शी नीति निर्देशनहरू, सल्लाहकार तथा शुभचिन्तकहरूको बुद्धिमत्तापूर्ण सल्लाहहरू, संस्थाले अपनाएको कडा आर्थिक अनुशासन र व्यवस्थापन पक्षको कार्यकुशलताको मिश्रित परिणामबाट यो संस्था यहाँसम्म पुगेकोमा सत्यता छ ।

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

- शिक्षण सेवा तर्फका चुनौती तथा उपलब्धीहरू :**
विगत केहि वर्ष देखि मेडिकल कलेजसंग सम्बन्धित सबैका लागि अत्यन्त चुनौतीपूर्ण वर्ष रहेकोमा थप आर्थिक संकट को 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 ।
- यो वर्ष विभिन्न नियमनकारी निकायहरूद्वारा विभिन्न कार्यक्रमहरूको अनुमतीका लागि र सरकारबाट मेडिकल शिक्षाका बारेमा उठेका विषयहरूको जाँचबुभ्र गर्न भनि यस कलेजमा पटक पटक निरिक्षण भएको ।
- यी निरिक्षणहरूको फलस्वरुप यस कलेजमा एम.बि.बि.एस तर्फ १०० सिट, बि.डि.एस तर्फ ४० सिट, बि.एस.सी. नर्सिङ्ग तर्फ ५० वटा सिट, बि.पि.टी. २०, एम.डी/ एम.एस तर्फ ७६ वटा सिट पाउन हामी सफल भएको छौं ।
- हामीले यस वर्ष DM/M.Ch थप कार्यक्रम शैक्षिक सत्र २०२४ तर्फमा ९ वटा सिट प्राप्त गर्न सफल भएको छौं । जस मध्ये DM Perioperative Critical Care – 1 सिट, DM Neonatology – 1, M.Ch Neurosurgery – 2, M.Ch Urology -1, M.Ch Gastroenterology – 1, DM Pulmunology 1, DM Nephrology 1 र DM Cardiology-1
- यस कलेजले हाल संचालनमा रहेका शैक्षिक कार्यक्रमहरू, यस वर्ष नयाँ शुरु भैसकेका कार्यक्रमहरू र आउँदो वर्ष संचालन गर्ने तयारीमा रहेका कार्यक्रमहरू निम्नानुसार रहेको जानकारी गराउन चाहन्छौं :



सि.नं.	हाल संचालनमा रहेका कार्यक्रमहरू	यस बर्ष नयाँ शुरु भएका कार्यक्रमहरू	आउँदो बर्षका शुरु गर्न पूर्ण तयारीमा रहेका कार्यक्रमहरू	विद्यार्थी संख्या
1.	MBBS			100
2.	BDS			40
3.	B.Sc. Nursing			50
4.	MD/MS			76
5.	BNS			Not Applied
6.	M. Sc. Nursing			4
7.	MDS			2
8.	DM/M..Ch			9
9.	BPT			20
10.			MDS Oral Medicine & Radiology	1
11.			BMLT	30
12.			BMIT	30
13.			M.Sc Clinical Microbiology	2
14.			M.Sc Clinical Biochemisty	2

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 बिषयहरूमा CME/Workshop हरु संचालन गरिएको छ साथै CPC निरन्तर भइरहेको ।

ख) कलेजमा कार्यरत शिक्षकहरूले राष्ट्रिय तथा अन्तरराष्ट्रिय जर्नलहरूमा ४० वटा भन्दा बढि सोधपत्रहरू प्रकाशन गर्नु भएको छ ।

ग) यस कलेजले Journal of Kathmandu Medical College निरन्तर रुपमा (online) 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, इन्टर्नहरूका तथा नर्सिङ कर्मचारीहरूका लागि Basic & Advanced Life Support Training निरन्तर रुपमा प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ ।

- यस कलेजका विभिन्न डिपार्टमेन्टहरूले डाक्टर नर्सहरूलाई थुप्रै तालिमहरू दिइयो । ती तालिमहरू छन्: Talk Program on Communication Skill by Internatioanl Speaker from Australia, world Physiotherapy Day Celebration, CME of Nepal Paediatrics society nutrition chapter, CPRR (Child Protection recongintion) response of by Nepas, CME of Dietician talk on malnutrition कामहरू भएका छन ।

- यस कलेजमा कार्यरत डाक्टर तथा नर्सिङ कर्मचारीहरूकालाड Complementary feeding practices Training प्रदान गर्दै गरीएको छ ।

- यस कलेजमा Breast feeding week celebration गर्ने क्रममा Breast Feeding Training नर्सिङ । विद्यार्थी कर्मचारीहरूलाई प्रदान गर्दै गरियो । साथै Panal Discussion on lactaion Management गरियो ।

Medical Education Department बाट निम्न Faculty Deveploment Program गरियो ।

- ४ दिने Teacher's Training Program सफलता पूर्वक सम्पन्न भएको छ ।
- ३ दिने Research & Publication Ethics Workshop सफलता पूर्वक सम्पन्न भएको छ ।
- ३ दिने Assessment and Evaluation Workshop सफलता पूर्वक 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, सँग सहकार्य गरी जापानको Kobe University र Tohoku University, Denmark University तथा University of New England, Australia सँग Collaboration 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 University of Oxford UK, University of licester UK सँग 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 २०८१ र ८२ मा एम.बि.बि.एस तर्फ १०० सिट,बि.डि.एस तर्फ ४० सिट, बि.एस.सी. नर्सिङ्ग तर्फ ५० वटा सिट र बि.पि.टि. २० सिट प्राप्त गर्न सफल छौं ।
- १.८ शैक्षिक सत्र २०२३ बाट Pedodontics / Oral Medicine & Radiology बिभागमा (Post Graduate) कार्यक्रम संचालनका लागि प्रस्ताव पेश गरिएको छ ।
- १.९ Bachelors in BMLT / BMIT कार्यक्रमको पनि प्रस्तावना तयार गरी छलफलको क्रममा रहेको छ ।
- १.१० Pulmonology and Nephrology, Cardiology मा DM कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भई यस बर्ष २०२४ मा १ जना DM Cardiology कार्यक्रममा भर्ना भएको छ ।
- १.१२ काठमाडौं विश्वविद्यालयसंग आबद्ध कलेजहरू मध्ये हाम्रो कलेज देशमा Mch. Plastic Surgeon उत्पादन गर्ने पहिलो कलेज हुन गएको पनि सहर्ष जानकारी गराउन चाहन्छौं ।
- १.१३ डेण्टल प्रोग्राम तर्फ चारवटा बिषयहरूमा MDS (Post Graduate) कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भएको छ । MDS Prosthodontics,

Endodontics, Pedodontics, Oral and Maxillofacial Surgery मा बिद्यार्थीहरू अध्ययनरत छन् ।

- १.१४ दुवाकोटमा रहेको Skill Lab लाई विभिन्न विधाको पठनपाठनका लागि स्तरोन्नती गर्ने कार्य सम्पन्न गरी सकिएको छ ।
- १.१५ डेण्टल प्रोग्राम अन्तरगत Ceramic Lab को स्थापना गरी सञ्चालन गरि सकिएको छ ।
- १.१६ यस कलेजले नेपाल सरकारबाट Autopsy सेवा सहितको Medicolegal सेवा संचालन गर्ने अनुमती प्राप्त गरी सो सेवा संचालनमा रहेको छ । यो सेवा शुरु भए पश्चात हाम्रा विद्यार्थीहरूलाई अरु संस्थाहरूमा फरेन्सिक मेडिसिनको व्यवहारिक ज्ञानको तालिमका लागि जान पर्दैन र यसले फरेन्सिक मेडिसिन बिषयमा MD कार्यक्रम समेत सञ्चालनमा रहेको छ ।
- १.१७ यस कलेजबाट नियमित रूपमा Peer Review Indexed Journal of Kathmandu Medical College (JKMC) प्रकाशित भईरहेको जानकारी गराउन चाहन्छौं । काठमाडौं मेडिकल कलेज परिवार टुलो भएर कलेज भित्रका खबर र सुचनाहरूको समयमै सबैमा जानकारी गराउने प्रयोजनले त्रैमासिक रूपमा हाम्रो News Letter “KMC Times” पनि नियमित रूपमा प्रकाशित भई सबैको हातमा पुगेको छ ।
- १.१८ यस कलेजको वार्षिकोत्सवको अवसरमा कलेजका विद्यार्थीहरूलाई अध्ययन प्रति अभिप्रेरित गर्न तथा उनीहरूको मनोवल उच्च बनाउन विगतका वर्षहरूमा जस्तै MBBS, B.Sc Nursing तथा BDS का उत्कृष्ट विद्यार्थीहरूलाई हौसला प्रदान गर्ने कार्यलाई निरन्तरता दिदै Sport week, Reserch Grant जस्ता कार्यलाई निरन्तरता दिइएको छ । सो अवसरमा अनुकरणीय काम गर्नु हुने फ्याकल्टी सदस्यहरू, नर्सिङ तथा अन्य कर्मचारीहरूलाई पनि पुरस्कृत गरिएको छ ।
- १.१९ MBBS शैक्षिक कार्यक्रमको २२ औं समूहका ८१ जना विद्यार्थीहरूले अन्तिम परिक्षा दिएकोमा ७० प्रतिशत विद्यार्थीहरू उत्तिर्ण भएका छन् । B.Sc Nursing तर्फ १५ औं समूहका ४० जना विद्यार्थीहरू अन्तिम परिक्षामा सामेल भएकोमा शतप्रतिशत उत्तिर्ण भएका छन् । BDS कार्यक्रम तर्फ सातौं समूहका विद्यार्थीहरू ४२ जना विद्यार्थीहरू मध्ये ३५ जना उत्तिर्ण गरेका भएका छन जुन प्रतिशत ८३.३ हुनजान्छ । यसका साथै MD/MS



तर्फ २०२०।२१ सेसनका ६३ जना विद्यार्थीहरू परिक्षामा सामेल भएकोमा शतप्रतिशत विद्यार्थीहरूले अन्तिम परिक्षा उत्तिर्ण गरेका छन् साथै MSc. Nursing को ४ जना नियमित समूहका शतप्रतिशत विद्यार्थीहरूले परिक्षा उत्तिर्णले परिक्षा उत्तिर्ण गरेका छन् ।

२. स्वास्थ्य सेवा तर्फका 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 अधिकतम बिरामीहरूलाई सेवा पुऱ्याउनका लागि न्यूनतम ओ.पी.डी. शुल्क टिकट दर कायम गरी विशेषज्ञ चिकित्सकहरूद्वारा विहान ९ बजे देखि साँझ ५ बजे सम्म ओ.पि.डि.सेवा सञ्चालन गरिएको तथा बिरामीहरूलाई प्रदान गरिने सेवाको गुणस्तरमा सुधार गर्नको लागि विशेषज्ञ चिकित्सकहरूलाई समेत रात्री तथा अन्य सार्वजनिक विदाका दिनमा पनि फल्लोर ड्यूटीमा राखी सेवा सञ्चालन गरिएको छ ।
- २.२ न्यूरोलोजी विभाग भिन्दै विभागको रूपमा शुरु भए देखि नै सानो अफ्यारो ठाउँमा रहि 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 हाम्रो शिक्षण अस्पतालमा नेपालगंज, दाङ, बिराटनगर, भापा 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 श्रजना गरिएको छ ।
- २.४ शिक्षण अस्पतालको सेवा विस्तार एवं गुणस्तर वृद्धि प्रति ध्यान पुऱ्याउदै यसका लागि चाहिने Video Laparoscope, Video Endoscopy, Gastroscope, Cautery Machine, Holmium Laser, Anesthesia Machine, Ultrasound Machine, Dialysis Machine, OT Table, OT Light, Bipolar Resectoscope, Flexible

Ureteroscope, Vessel Sealer Cautery, Harmonic Scalpel ,Cath Lab,CT,MRI आदी जस्ता महत्वपूर्ण उपकरणहरूको खरिद गरी सेवालाई चुस्तदुरुस्त एवं आधुनिक बनाइएको छ ।

- २.५ मेडिसिन बिभागको अंतरंग वार्डलाई मर्मत तथा पुननिर्माण गरी बिरामी मैत्री बनाइएको छ तथा मेडिसिन विभाग कै हाइकेयर वार्डको मर्मत संभार, आधुनिकिकरण र विस्तार पनि गर्ने कार्य सम्पन्न गरी सेवा सुचारु गरी सकिएको छ ।
- २.६ अत्याधुनीक प्रविधीको १८९ cylinder प्रति दिन Oxygen उत्पादन गर्ने क्षमता भएको नयाँ Oxygen Plant निरन्तर रूपमा संचालनमा रहेको ।
- २.७ न्यूरोसर्जसी विभागमा अत्याधुनिक नेपालमा पहिलो रोवोटिक मेसिन जडान गरी न्यूरो सम्बन्धि उपचारमा काशेढुंगा खडा गरेको ।
- २.८ कलेजोको सबै अवस्था बारे छिटो र सरल तरिकाले रोगहरू पत्ता लगाउन FIBRO SCAN तथा २ थान Flexible Nasopharyngro Laryngoscopy, ENT सम्बन्धिमासु पलाएको हड्डी बाङ्गो भएको पत्ता लगाउन नयाँ मेसिनहरू जडान गरी कार्य संचालन भईरहेको ।
- २.९ दुवाकोट स्थित अस्पताललाई २५ शैयाको सामुदायिक अस्पताल संचालन गर्ने स्विकृती प्राप्त भएको, (COVID-19 को संक्रमण पश्चात) हाल २४ सै घण्टा ER र विभिन्न वहिरंग विभागहरू संचालन भईरहेको ।
- २.१० सिनामंगलमा अस्पताल तथा यसका भगिनी संस्थाको नाममा यस संस्थासंग जोडीएका ६ रोपनी १५ आना ० पैसा १.४३ दाम (३५३२.२० बर्ग मिटर) जग्गा तथा सोमा बनेको भवन खरिद गरिएकोमा उक्त भवनहरू कलेजमा प्रयोग भइ रहेको र सो जग्गा रिङ्गरोड सम्म जोडिएको र सो जोडीएको जग्गालाई हाल पनि पार्किङको रूपमा निरन्तरता दिएको छ ।
- २.११ छुट्टै Blood Bank संचालनमा समेत आएको छ ।
- २.१२ Forensic Medicine अन्तर्गत दुवाकोटमा NMC / KIST Medical College का MBBS विद्यार्थीहरूलाई autopsy practical गराईरहेको छ ।
- २.१३ २ वटा Mortuary machine भएकोमा ४ वटा थपि जम्मा ५ वटा मध्ये २ वटा दुवाकोटमा पठाई शव राख्न व्यवस्था मिलाईएको ।



- २.१४ १ वटा मात्र X-ray machine बाट काम चलाईरहेकोमा थप २ थान नयां जडान गरी कार्य संचालन भएको र अर्को ER भित्र नयां जडान गर्न प्रकृया अगाडि बढेको छ ।
- २.१५ Cath lab सेवा सूचारु भई हाल संचालनमा रहेको छ ।
- २.१६ Kidney transplant को सेवा सूचारु भई हाल १८ वटा केस सम्मन भएको छ र Liver Transplant को स्वकृति लिई सेवा सुचारु गर्न लागिएको छ ।
- २.१७ साथै सो विभागमा 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 परिक्षणसेवा पनि शुरु गरिएको छ ।
- २.१८ युरोलोजी विभागको स्तरोन्नती गरी Endourology, Laproscopic Urology, Urooncology, Reconstructive Urology, Open Urology, Andrology, RIRS जस्ता सेवाहरु प्रदान गरिनुका साथै अत्याधुनिक प्रविधिहरु (Prostate, Bipolar TURBT, Laser PCNL, BNI, OIU) को प्रयोगबाट Retrograde Intrarenal सेवा पनि शुरु गरिएको छ ।
- २.१९ अस्पताल सेवालाई चुस्त दुरुस्त राख्न MiDas Hospital Management Software लाई Upgrade गरी सबै क्षेत्रमा संचालन गर्ने भईरहेको छ र पेपरलेस सिस्टम बनाउन तर्फ बनाउन अगाडि बढेको छ ।
- २.२० अस्पतालको सेवालाई चुस्त दुरुस्त राख्न QRT (Quick Response Team), VCC (Visitor Counseling Cell), OPD token system संचालनमा आएको छ । र २४ घण्टे Duty Offices को बेबस्था गरीएको छ ।
- २.२१ 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 ।

- २.२२ सिनामंगल स्थित डेन्टल बहिरंग विभाग expansion का क्रममा थप ४ वटा डेन्टल चियर गरी हाल १० वटा डेन्टल चियर संचालनमा रहेको । साथै अत्याधुनिक 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 ।
- २.२३ कलेजले स्वास्थ्य सेवा क्षेत्रमा हासिल गरेको प्रगति संक्षेपमा निम्नानुसार रहेको छ :

सि.नं.	विवरण	समिक्षा वर्ष २०८०/८१ (विरामी संख्या)
१	बहिरङ्ग सेवा	४१४३८२
२	अंतरङ्ग सेवा (विरामी भर्ना दिन)	७४२७९
३	शल्यकृया	७७९४
४	प्याथोलोजी ल्याबमागरिएको परिक्षण	१०,५४,१४८
५	एम.आ.आई, सि.टी स्क्यान र एक्स रे संख्या	७०४६०
६.	अल्ट्रासाउण्ड, इकोग्राफी तथा अन्य परिक्षणहरु	७१,५५२

३. अनुसन्धान तर्फका कार्य एवं उपलब्धिहरु :

अनुसन्धान तर्फकाकार्य एवम उपलब्धिहरु

यस कलेजले शिक्षा तथा स्वास्थ्य सेवा संगै अनुसन्धान क्षेत्रलाई पनि उत्तिकै महत्वका साथ अगाडि बढाउनु पर्ने तथ्यलाई आत्मसाथ गर्दै विभिन्न अनुसन्धानात्मक कार्यहरुलाई अगाडि बढाउदै आएको छ। अनुसन्धानका क्षेत्रमा भएका महत्वपूर्ण कार्यहरु निम्नानुसार रहेका छन

३.१ यस कलेजले Nuffield Department of Rheumatology and Musculoskeletal Sciences (NDORMS) Univerisity of oxford, UK मार्फत २०२३ देखि २०२७ सम्म चार वर्षको लागि HIPCARE विषयेक अनुसन्धान सुरु गरेको छ ।

३.२ नेपाल सरकारको सम्लग्नतामा यस कलेजले नेपाल इन्जुरी रिसर्च सेण्टरको स्थापना कलेज परिसर मै गरी यम रसर्च सेण्टर मार्फत देशमा रोड ट्राफिक एक्सिडेण्ट सम्बन्धी अनुसन्धान सकृयताका साथ गरीरहेको छ र साथै अनुसन्धानका Finding नियमित समयको अन्तरालमा राष्ट्रिय रुपमा छलफलमा ल्याई अगाडि बढेको (Dissemination)।



- ३.३ युनिभर्सिटी अफ वेस्ट अफ इंग्ल्याण्ड, ब्रिस्टलसंगको सहकार्यमा अनुसन्धानका लागि एन. आई. 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 प्राथमिकताहरु पहिचान गर्न एन.आइ.एच.आर ग्लोबल हेल्थ पोलिसी एण्ड सिस्टम रिसर्च कार्यक्रमद्वारा अनुदान अनुदान प्राप्त गरी कार्यसम्पन्न भएको छ । यस अनुसन्धान केन्द्रको निरन्तरताको लागि एन आई एच आर बाट A "Safe Systems" Approach for Enabling Traffic Injury Prevention in Nepal (SAFETIP Nepal) कार्यक्रम अन्तगत २०२२/२०२६ को लागि अनुसन्धान अनुदान प्राप्त भएको छ ।
- ३.४ गर्भवती महिलामाथि हुने हिंसा विरुद्ध सम्बोधन गर्न NTNU, नर्वे र नर्वेजियन अनुसन्धान परिषद मार्फत FIFRO Grant प्राप्त भई कार्य सुरु भएको छ । Norway सरकारको NORHED FUND अन्तर्गत काठमाडौं मेडिकल कलेजमा फिजियोथेरापी अध्ययन अध्यापक गर्नमा सहयोग गर्न grant उपलब्ध भएको छ । Linnaeus University Sweden, RajShahi University, Bangladesh सगको अनुसन्धान सजाल विकास गर्नका लागि स्वीडेन सरकारबाट रिसर्च सजाल कोष प्राप्त भएको छ ।
- ३.५ यस बर्ष यस कलेजका शिक्षा शिक्षिकाहरुको तर्फबाट ११२ वटा, विद्यार्थीहरुको तर्फबाट १०७ वटा र अन्य बाहिरी संस्थाहरुका तर्फबाट १२ वटा गरी जम्मा २३१ वटा अनुसन्धानका प्रस्तावहरु यस कलेजको Institutional Review Committee मार्फत स्विकृति प्रदान गरिएको छ ।
- ३.६ 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 विषयक अनुसन्धानलाई निरन्तरता दिइएको छ ।
- ३.७ यस कलेजको माइक्रोबायोलोजी तथा बायोकेमेस्ट्री विभागमा १/१ वटा रिसर्च ल्याबको स्थापना गरिएको छ ।

- ३.८ त्यस्तै गरी बहु दिर्घकालीन रोग, अवस्थाहरुको भारमा बेलायतको निचेस्टर विश्वविद्यालय सग एन आई एच आर बाट ५ बर्ष (२०२२(२०२७) को लागि अनुसन्धान प्राप्त कार्यलाई निरन्तरता दिइएको छ ।

४. वित्तीय क्षेत्रका कार्यहरु :

- ४.१ राष्ट्रिय चिकित्सा शिक्षा ऐन 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 शुल्क तय गर्नु पर्नेमा शैक्षिक शत्र २०२२/२३ का लागि हतारमा उचित गृहकार्य नगरी शुल्क निर्धारण गरेकाले यस कलेजको लागत भन्दा निकै कम शुल्क तय हुन गएको छ । यस निर्णयबाट कलेजलाई दिर्घकालिन रुपमा निकै ठुलो नकारात्मक असर पर्न जाने देखिन्छ ।
- ४.२ आ.व. २०८०/८१ मा पनि हामीले लाभाश कर बापत रु.१९ लाख ४१ हजार तथा अग्रिम आयकर कट्टी बापत रु.५ करोड १२ लाख गरी जम्मा रु.५ करोड ५३ लाख राजश्व बुझाएको छौं । यो कुल रकम आ.व. २०८०/८१ मा रु. २ करोड ३० लाख रहेको थियो ।
- ४.३ विभिन्न कठिनाइ तथा अनिश्चितता हरुका बावजुद आ.व. २०८०/८१ मा कलेजले कर पछिको मुनाफा रु. ७,१०,५४,२६६ आर्जन गर्न सक्षम भएको र सो मा १०० ५ संचित मुनाफा लाई जगडा कोषमा राख्ने निर्णय गरीएको छ ।
- ४.४ आ.व. २०७९/८० को तुलनामा आ.व. २०८०/८१ मा कलेजको कूल खर्च कमि भई रु.१४२ करोड १८ लाख पुगेको छ ।
- ४.५ यस कम्पनी तथा यसका सहायक कम्पनीहरुको समेत एकिकृत वित्तिय विवरण अनुसार कूल आमदानी रु.१८६ करोड ५४ लाख, कूलखर्च १७२ करोड ४१ लाख तथा कर पछिको मुनाफा रु.१० करोड २३ लाख हुन गएको छ ।
- ४.६ यस कलेजको पूर्ण तथा संयुक्त लगानीमा खोलिएका के.एम.सी. फार्मेसी, एडभान्सड इमेजिड एण्ड डाइग्नोष्टिक सेण्टर , काठमण्डप डाइग्नोष्टिक सेण्टरले यस वर्ष क्रमशः रु.१ करोड ५८ लाख नाफामा, रु.७२ हजार घाटामा र १ करोड ५४ लाख नाफा मा गएको छन् ।



- ४.७ अस्पताल सेवातर्फ बिरामीको संख्या (Patient Flow) बढाउनका लागि सेवाको गुणस्तरीयता सुधार आवश्यक भए बमोजिम यस तर्फ लगानी बढाईएको छ । भवन निर्माण, मेडिकल उपकरण, अफिस उपकरण, फर्निचर आदि जस्ता स्थिर सम्पत्ति थप गरिएको छ ।
- ४.८ २०८० आषाढ मसान्तमा कम्पनीको कूल कर्जा गत वर्ष आषाढ मसान्तको रु.१२१ करोड ११ लाखबाट बृद्धि भएर रु. १२२ करोड २३ लाख रहन गएको छ । विगत ८ वर्ष देखि विद्यार्थीहरूको संख्या तथा शुल्कमा गरिएको कमिका कारण कोभिड १९ को कारण र बैंकहरूमा तरलताको अभावले यस कलेजको नगद प्रवाहमा निकै ठुलो कमि हुन गएको जसका कारण बैंक कर्जाको रकममा निरन्तर वृद्धि हुदै गईरहेको र आगामी दिनहरूमा कर्जा रकम तथा ब्याज खर्च रकममा अभै वृद्धि हुने अवस्था रहेको छ ।
- ४.९ विश्व स्वास्थ्य संगठनको मापदण्ड अनुसार अस्पतालजन्य फोहरमैला व्यवस्थापनको कार्य अन्तरगत अस्पतालको प्रत्येक वार्डमा सफलतापूर्वक लागु गरिएको छ । फोहर मैला बिक्रीबाट रु.१०,४३,२१० आम्दानी भएको छ ।
- ४.१० गत वर्षहरूको कठिनता र आगामी केहि वर्षहरूमा समेत कलेजको वित्तीय अवस्थामा प्रतिकूल असर परिरहने सम्भावना अवश्यभावी देखिएकाले सबै तहबाट मितव्ययीता अपनाउन उपयुक्त हुने मनसाय अनुरूप सोलाई निरन्तरता दिइएको छ ।

५. अन्य महत्वपूर्ण उपलब्धिहरू :

५.१. भौतिक संरचनामा गरिएको बिकास :

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

दुवाकोट:

- दुवाकोट स्थित छात्रावास भवन परिसरमा रहेको पुरुष छात्रावास तथा कर्मचारी आवास भवनको कौसीमा टेलिया टाइल फुटेको र पानी चुहिने समस्या भएकोले फुटेका टेलिया टाइल तथा सो क्षेत्रमा भत्केका कोरा हटाई नयाँ कोरा र टेलिया टाइल लगाउने कार्य सम्पन्न भएको छ । कौसीकाट पानी चुहिने समस्या हल भएको देखिन्छ ।
- दुवाकोट स्थित छात्रावास भवनको पश्चिम तीरको खोलामा बनाइएको सिमा पर्खाल बर्खाको भेलले क्षती पुऱ्याएको र केही स्थानमा भत्केको तथा ढल्ल लागेको र खोलाको भेलले छात्रावास क्षेत्रको जमिन पनि कटान

गर्न थालेकोले उक्त कटान भइरहेको स्थानमा फलामे फाइप ठोकेर सम्भावित भू स्खलन रोक्ने कार्य गराइएको थियो । साथै खोलामा खसेको सिमा पर्खालको ढुङ्गा हटाई सुरक्षित साथ राख्न लगाएको तथा सो सिमा पर्खाल माथिको फलामे ग्रील पनि कम्पाउण्ड भित्र सुरक्षित राख्ने काम सम्पन्न भएको छ ।

- छात्रावास भवनका भ्यालहरूमा लगाएको सिलिकन पुरानो भई फुटेको र केही स्थानमा शिशा पनि फुटेकोले बर्खाको समयमा भरीको पानी भित्र पसी बाधा ब्यबधान भएकोले सो फुटेको शिशाको ठाउँमा नयाँ शिशा राख्ने र आवश्यक सिलिकन राखी प्यालबाट पानी चुहिने समस्या हल गरिएको छ ।
- छात्रावास भवनका शौचालयहरू मध्ये केही शौचालयहरूबाट पानी चुहिने भएकोले उक्त शौचालयहरू मर्मत तथा सम्भार गर्ने कार्य सम्पन्न भएकाछन् । यसबाट विद्यार्थीहरूलाई प्रदान गरिने सेवामा सहजता आएको महशुस गरिएको छ ।
- आधारभूत विज्ञान भवनको करिडोर मध्ये केही स्थानमा टाइल फुटेकोले उक्त भत्केको टाइल हटाई नयाँ टाइल लगाउने कार्य सम्पन्न भएको छ ।
- डेण्टल भवनमा आवश्यक केही आल्मोनियमका पार्टिशन लगाउने कार्य सम्पन्न भएको छ ।

सिनामंगल:

- मुख्य अस्पताल भवनको जमिन तल्लामा रहेको आकस्मीक सेवालाई बिस्तार तथा विकास गर्ने सिलसिलामा विद्यमान आकस्मीक सेवालाई बिस्तार गरी अझ बढी बेड संख्या बनाइएकोछ । साथै यात्रु प्रतिकालयलाई घाम पानीबाट जोगाउन छानाको पनि ब्यबस्था गरिएको छ ।
- सोही भवनको पहिलो तल्लामा Diagnostic को लागि अक्सिजनको सुबिधा सहित Paediatric Observation निर्माण कार्य सम्पन्न भएको छ । सोही तल्लामा हाड जोर्नि बहिरंग विभागको लागि आवश्यक एउटा कोठा निर्माणको कार्य अधि बढाइएको छ ।
- सोही भवनको पा“चौं तल्लामा रहेको सर्जरी वार्डको सुधार तथा High care सेवालाई सुधार तथा गुणस्तरीय बनाउने कार्य सम्पन्न भएकोछ ।
- सोही भवनको छैथौं तल्लामा रहेको शल्य चिकित्सा कक्षहरूमा आवश्यक मर्मत तथा नयाँ“ कारपेट बिछ्याउने कार्य सम्पन्न भएकोछ ।



५. मुख्य अस्पताल भवनको प्रमुख प्रवेशद्वार माथिबाट बर्षातको बेला पानी चुहिने र यसबाट जमिन तल्लामा रहेको काउण्टरहरुबा बाधा ब्यबधान भएकोले उक्त मुख्य प्रवेश द्वार माथि फलामे फ्रेममा फाइबर शिट छाई पानी चुहिने समस्या हल गरिएकोछ ।
६. सोही मुख्य अस्पताल भवनसंग जोडिएको अस्पताल भवनमा आवश्यक एक थान लिफ्ट जडान गर्ने कार्यको लागि आवश्यक कार्य अघि बढाइएकोछ ।
७. सोही भवनको दोश्रो तल्लामा यस अघि रहेको मनोरोग तथा नयाँ प्रसुती वार्डलाई आवश्यक जिडाइन गरी नयाँ प्रसुती वार्ड बनाउने कार्य अन्तिम चरणमा पुगेकोछ ।
८. सोही भवनको तेश्रो तल्लामा रहेको हाड जोर्नि वार्डलाई ब्यबस्थीत तथा सुधार गर्ने प्रकृया अघि बढाउने कार्य शुरु गरिएकोछ ।
९. सोही भवनको चौथो तल्लामा किडनी ट्रान्सप्लान्टको लागि किडनी दाता तथा प्राप्तकर्ता बस्ने सुबिधा सम्पन्न दुईवटा कक्ष निर्माण कार्य सम्पन्न भएकोछ ।
१०. यसै भवनको ओ. टि. रहेको तल्लामा विद्यमान Post Op को साइज सानो भएको र विरामीको चाप थेग्न सक्ने गरी उक्त तल्लामा रहेको यात्रु प्रतिकालयलाई एक तल्ला तल स्थानान्तरण गरी सो स्थानमा नयाँ Post up को विकास गरिएकोछ । यस भवनमा विद्यमान लिफ्टले मात्र सेवा सुबिधा अपुग भएकोले नयाँ लिफ्ट जडान गर्ने कार्यलागि प्रकृया अघि बढाइएकोछ ।
११. डा.पुष्करनाथ पन्त स्मृति भवनको जमिन तल्लामा नाक, कान, घाँटी बहिरंग सेवा स्थानान्तरण गरी सेवा बिस्तार गरिएको छ ।
१२. सोही भवनको पहिलो तल्लामा रहेको शौचालयलाई हटाई बिमाका बिरामीहरुको लागि फार्मेसि सेवा स्थापना गरी सेवा शुरु गरिएकोछ ।
१३. सोही भवनको दोश्रो तल्लामा रहेको नाक, कान, घाँटी बहिरंग सेवा, प्रसुती बहिरंग सेवा तथा सामान्य चिकित्सा बहिरंग सेवालाई अन्यत्र स्थानान्तर गरी सो क्षेत्रमा ५७ शैया क्षमताको एकिकृत आकर्षक वार्ड विकास गरी सेवा शुरु गरिएको छ ।
१४. सोही भवनको तेश्रो तल्लामा हाल कायम रहेको डायलासिस सेवा संख्यालाई बिस्तार गर्नको लागि डिजाइन पुरा गरी आवश्यक निर्माण कार्य अघि बढाउन लागिएकोछ ।
१५. सोही तल्लामा बिरामीहरुको लागि गुणस्तरीय सेवा दिने हेतुले फार्मेसी सेवा शुरु गरिएकोछ ।
१६. अस्पतालमा हाल बिरामीको चाप बढेकोले शैयाको संख्यामा पनि थप गर्नु पर्ने देखिएकोले सोही भवनको कौसीमा आवश्यक संरचना थप गरी शैया बढाउनु पर्ने भएकोले आवश्यक डिजाइन कार्य अघि बढाउने प्रकृया शुरु गरिएकोछ ।
१७. यस अघि शैक्षिक भवन रहेको जमिन तल्लामा रहेको बाल रोग बहिरंग सेवालाई अझ बिस्तार तथा आकर्षक बनाउने कार्य सम्पन्न भएकोछ ।
१८. सोही भवनको पहिलो तल्लामा यस अघि डा. पुष्करनाथ पन्त स्मृति भवनमा रहेको प्रसुति बहिरंग सेवालाई स्थानान्तरण गरी निकै आकर्षक तथा सुबिधा सम्पन्न प्रसुती बहिरंग सेवा टिकट काउण्टर सहित शुरु गरिएकोछ ।
१९. सोही भवनको दोश्रो तल्लामा यस अघि डा. पुष्करनाथ पन्त स्मृति भवनमा रहेको सामान्य चिकित्सा बहिरंग सेवालाई स्थानान्तरण गरी निकै आकर्षक तथा सुबिधा सम्पन्न सामान्य चिकित्सा बहिरंग सेवा टिकट काउण्टर सहित शुरु गरिएकोछ ।
२०. सोही भवनको तेश्रो तल्लामा यस अघि Annex “B” भवनको जमिन तल्लामा रहेको सर्जरी बहिरंग सेवालाई स्थानान्तरण गरी निकै आकर्षक तथा सुबिधा सम्पन्न सर्जरी बहिरंग सेवा टिकट काउण्टर सहित शुरु गरिएकोछ ।
२१. सोही भवनको चौथो तल्लामा यस अघि रहेका प्राचार्य कक्षहरु हटाई आकर्षक कक्षा कोथा विकास गरिएकोछ । साथै एउटा थप मभौला कक्षा कोथा पनि विकास गरिएकोछ । साथै यस अघि बैठक कक्षलाई पनि आकर्षक कक्षा कोठामा रुपान्तरण गरिएकोछ ।
२२. यी सबै बहिरंग सेवाको लागि सोही भवनको उत्तर तिर एउटा लिफ्ट जडान गर्नको लागि यस अघि चमेना गृहको आवास भवन भत्काएर लिफ्ट जडानको कार्यको अन्तिम चरणमा पुगेकोछ ।
२३. बिरामीको सेवालाई चुस्त बनाउन क्याबिन ब्लकको दोश्रोतल्लामा नया“ फार्मेसि संचालनमा ल्याएकोछ साथै सोही भवनको दोश्रो तल्लामा नया“ टिकट काउण्टरको सेवा सुचारु गर्न लागिएकोछ ।
२४. सोही भवनमा रहेको विद्यमान लिफ्टको साइज सानो भएको र पुरानो पनि भएकोले शैया साइजको नयाँ लिफ्ट जडानको प्रकृया अघि बढाइएकोछ ।
२५. सोही भवनको पाँचौं तल्लामा आइ. टि. सेवा स्थानान्तरण गर्ने कार्य भएकोछ ।



२६. ह्वाइट हाउस परिसरमा रहेको भण्डार शाखालाई पाथिभरा परिसरमा स्थानान्तरण गरी सो स्थानमा आकर्षक, सुबिधा सम्पन्न, गुणस्तरीय न्यूरो बहिरंग सेवा संचालनमा ल्याइएकोछ ।
२७. बालरोग भवनको जमिन तल्लामा रहेको न्यूरो बहिरंग सेवालाई स्थानान्तरण गरी सो क्षेत्रमा आवश्यक सुधार सहित छाला तथा यौन रोग बहिरंग सेवा संचालनमा ल्याइएकोछ ।
२८. सोही भवनको तेश्रो तल्लामा बालरोग वार्ड विकास अन्तिम चरणमा पुगेकोछ ।
२९. पाथिभरा परिसरमा रहेको भवनमा यस अघि शैक्षिक भवनको पहिलो तल्लामा रहेको पुस्तकालय स्थानान्तरण गरी संचालनमा ल्याइएकोछ ।
३०. सोही परिसरमा यस अघि अतिथी गृह भवनको पहिलो तल्लामा प्राचार्य कक्षाहरु विकास गरी संलालनमा ल्याइएकोछ ।
३१. परीक्षा तथा यससंग सम्बन्धित पुस्तिकाहरुको सुरक्षालाई मध्य नजर गरी मुख्य प्रशासनि भवनको कौसीमा अति गोप्य तथा सुरक्षा गर्दाले हरदम पहरा दिने Strong Room को विकास गरिएकोछ ।
३२. Annex “B” भवनको पहिलो तल्लामा मनोरोग वार्डको विकास तथा निर्माण कार्य अन्तिम चरणमा पुगेकोछ ।
३३. अस्पतालको मुख्य प्रवेश द्वारको दायाँबाट हालै विकास गरिएको बहिरंग सेवा सम्मका बाटामा आकर्षक Hard Tile छाउने कार्य सम्पन्न भएकोछ ।
३४. अस्पतालको सेवा सुबिधा बृद्धि गर्दै गर्दा विद्यमान ट्रान्स्फरमले मात्र चाप धान्न नसकेकोले नयाँ ट्रान्स्फरम खरिद गरिएको र सौ ट्रान्स्फरमको लागि ढलान सहितको क्षेत्र निर्माण गरिएकोछ । साथै नयाँ विद्युत संयन्त्र जडान गर्नको लागि पहिलाको जनेनेरेटर नजिक प्लेट फर्म निर्माण कार्य सम्पन्न गरिएकोछ ।
३५. अस्पतालमा बिरामीको चाप बढेसंगै पानीको प्रयोग पनि बढेको हुनाले हालको बोरिङ्गले मात्र पर्याप्त पानी सप्लाई गर्न गाह्रो भएको परिप्रेक्ष्यमा नयाँ खरिद गरिएको चक्रपथसंगैको जग्गामा अर्को छुट्टै बोरिङ्ग सम्पन्न गरी पानी सप्लाई गर्ने काम सम्पन्न भएकोछ ।
३६. हालै खरिद गरिएको जग्गा लगायतमा अस्पतालको लागि नयाँ भवन बनाउने अभिप्रायले सुबिधा सम्पन्न भवन निर्माण गर्न Preliminary Design को काम सम्पन्न

भएकोछ । उक्त डिजाइनको प्रति लिपिले यस संस्थामा समय समयमा गरिने विभिन्न निकायबाट गरिने निरीक्षण अनुगमनको लागि अति उपयोगी सिद्ध भएकोछ । साथै Final डिजाइन जारी छ ।

५.२ उपकरणहरुको विवरण :

सि.न	उपकरणहरु	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
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

५.३. सामाजिक उत्तरदायित्वमा निभाएको भूमिका :

क) यस कलेजले विगतका वर्ष देखिनै कार्यान्वयनमा आइरहेका निम्न कार्यक्रमहरूलाई निरन्तरता दिएको छ :

१. गरिब असहाय बिरामीहरूलाई आफ्नो १० प्रतिशत शैया मार्फत निशुल्क सेवा प्रदान गरिएको जसमा निशुल्क शैया, निशुल्क शल्यकृया, निशुल्क आधार भूत परिक्षण र निशुल्क 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 बुङ्मति स्थित स्वास्थ्य चौकी, बुङ्मतिकै अपाङ्ग सेवा संस्था, सिन्धुपाल्चोकको इन्द्रावति कम्युनिटी सर्भिस सेन्टर तथा थोकर्पा स्वास्थ्य चौकीसंगको सहकार्यमा यस कलेजले त्यस भेगका जनताहरूलाई निशुल्क स्वास्थ्य सेवा प्रदान गर्दै आएको छ । त्यसै गरी माइती नेपाललाई रु.५०,००,०००/- (पचास लाख) बराबरको निःशुल्क उपचार, Disable New Life Centre, Ability Development Society of Nepal, नागरिक उड्डयन प्राधिकरणसंग स्वास्थ्य सेवाका लागि सहकार्य गर्दै आएको छ ।

४. यस वर्ष २०८०।०८।१ कलेजले सिनामंगल तथा दुवाकोट अस्पतालहरूका साथै देशका विभिन्न स्थानहरूमा निःशुल्क स्वास्थ्य शिविरहरू संचालन गरेको छ । जसको विवरण यस प्रकार छन् ।

जम्मा शिविर : ७२ वटा (दिन)

जम्मा विरामी संख्या : ३६७८७ जना

ई. सि. जि. : ४३५६ जना

प्याथोलोजी : ११४५६ जना

दातनिकालेका : ९५७ जना

माईनर अपरेसन : २९ जना

के.एम.सी.मा रेफर केस : ४५६ जना

नोट: जस मध्ये हामीले काठमाण्डौंको साखुमा लाग्ने मेला शालीनदी मेलामा दर्शन गर्न आउनेहरूलाई मेलामा पुरै मेलाभरी (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 संघ संस्थाहरू, 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 :

- आमदानीका 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) 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 हरु थप गर्दै जाने ।

ग) 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 ।
- घ) MBBS कार्यक्रम तर्फ विद्यार्थी सित 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 ।
- ङ) कलेजका विभिन्न विभागहरु अन्तरगत M.Sc. PH in Global Health, M.Sc.PH in Epidemiology DM/Mch & Fellowship कार्यक्रमहरु शुरुवात गर्नका लागि आवश्यक कार्यहरु गर्ने ।
- च) नेपाल सरकारले लागु गरेका विभिन्न निशुल्क/सहुलियतका कार्यक्रमहरुलाई यस अस्पतालमा पनि उपलब्ध गराउने ।
- छ) कलेजका कर्मचारी एवं विद्यार्थीहरुको दक्षता वृद्धि गर्न शिक्षा एवं स्वास्थ्य क्षेत्रमा तालिम, अध्ययन अनुसन्धान सम्बन्धी कार्यहरुलाई बढावा दिने ।
- ज) Corporate Social Responsibility पुरा गर्ने तर्फ कलेज अग्रसर रहने ।

उपरोक्त सबै कुराहरु मनन गर्दा हामीले गरेका अथक प्रयासहरुका बाबजुद पनि साविकका समस्या तथा हाल आर्थिक संकटका कारण तथा नेपाल सरकारले मेडिकल शिक्षाका सम्बन्धमा लिएका निर्णयहरुले

कलेज संचालनमा दूरगामी रूपमा नकारात्मक असर पर्ने अवश्यंभावी छ । तसर्थ, आगामी दिनहरु हाम्रा लागि निकै कठिन र चुनौतीपूर्ण रहने छन् । यसबाट उत्पन्न हुने गाह्रो सांगुरोको अनुमान गर्दै शेयरधनी महानुभाव लगायत कर्मचारी वर्ग एवं सबै सरोकारवालाहरुलाई सहयोगी तथा एकजुट भई संकट समाधानका प्रयासहरुमा तत्परताका साथ कलेजलाई साथ दिन आह्वान गर्दछौं । यस्ता अप्ठेराहरुलाई कुशल ढंगले व्यवस्थापन गरी कलेजको गरिमा एवं शाख जोगाउन र वित्तीय अवस्थालाई विचलन हुन नदिन पनि सबैको निस्वार्थ एवं सकृय सहयोग अपेक्षित छ ।

अन्त्यमा म, संचालक समितिको तर्फबाट, हाम्रा सबै शेयरधनी महानुभावहरु, सेवाग्राही तथा शुभचिन्तकहरुलाई यहाँहरुको 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 सेवा तर्फ पुर्‍याएको पवित्र प्रयासको उचित मूल्याङ्कन आउँदा दिनहरुमा पक्कै पनि हुनेछ भनि विश्वास गर्दछौं । यसै अवसरमा कम्पनीको सफलतामा महत्वपूर्ण भूमिका खेल्ने समस्त कर्मचारीहरुलाई पनि हार्दिक धन्यवाद दिन चाहन्छु ।

सोईना शर्मा

कार्यकारी अध्यक्ष



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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
Kathmandu Medical College Public Limited

Opinion

We have audited the consolidated financial statements of Kathmandu Medical College Public Limited and its subsidiaries (collectively referred as the "Group") which comprise the Consolidated statement of financial position as at Ashadh end 2081, the Consolidated statement of profit or loss, and the Consolidated other comprehensive income, Consolidated statement of changes in equity and Consolidated statement of cash flows for the year then ended and notes to the Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the Consolidated financial statements present fairly, in all material respects, the financial position and performance of the Group for the period FY 2080/81 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 Group 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.



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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 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 Group'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 Group or to cease operations, or has realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated financial statements.

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

- Identify and assess the risks of material misstatement of 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 Group'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 Group'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 Consolidated 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 Group 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 Consolidated financial statements as per the Group'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 Group have been maintained as required by law and practice in a manner as to reflect the real affairs of the Group.
- The statement of Consolidated financial position, Consolidated statement of profit or loss and Consolidated other comprehensive income and the Consolidated statement of cash flows dealt with by this report are in agreement with the books of account of the Group, 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 Group has acted contrary to the provision of law relating to accounts or caused direct loss or damage to the Group deliberately or acted in a manner that would jeopardize the interest and security of the Group.


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

Place: Lalitpur, Nepal
Date: 10th Mangsir, 2081



Consolidated Statement of Financial Position

For the year ended 31 Ashadh 2081

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
ASSETS					
Non Current Assets					
Property Plant & Equipments	5.1	3,739,868,718	3,859,145,108	2,395,322,260	2,543,913,784
Capital Work in Progress	5.1	-	16,618,793	-	16,618,793
Goodwill			-	-	-
Investments	5.2	-	-	374,012,197	364,012,197
Other Non Current Assets	5.3	19,810,519	19,810,519	19,810,519	19,810,519
Total Non Current Assets		3,759,679,237	3,895,574,421	2,789,144,976	2,944,355,293
Current Assets					
Inventories	5.4	54,548,540	48,619,809	9,151,787	8,732,842
Other Current Assets	5.5	986,425,454	196,033,339	946,516,682	206,172,457
Cash & Cash Equivalents	5.6	42,408,336	23,852,211	34,404,632	18,020,875
Current Tax Assets	5.7	48,197,379	50,988,247	34,240,008	37,186,963
Total Current Assets		1,131,579,709	319,493,606	1,024,313,108	270,113,136
Total Assets		4,891,258,945	4,215,068,027	3,813,458,084	3,214,468,429
EQUITY AND LIABILITIES					
Current Liabilities					
Trade & Other Payables	5.8	602,188,640	570,210,406	483,962,363	502,167,832
Short Term Borrowings	5.9	-	147,420,349	-	147,420,349
Other Current Liabilities	5.10	297,452,845	133,081,836	280,492,845	120,461,836
Total Current Liabilities		899,641,485	850,712,591	764,455,207	770,050,017
Non Current Liabilities					
Long Term Borrowing & Debt	5.11	2,015,168,000	2,078,675,089	1,018,368,000	1,063,706,000
Deferred Tax Liabilities	5.12	68,841,389	64,797,949	64,238,797	60,788,539
Deferred Grant Liabilities	5.12	15,924,050	19,905,063	15,924,050	19,905,063
Other Non - Current Liabilities	5.13	1,127,053,406	499,661,778	1,203,714,306	585,310,551
Total Non Current Liabilities		3,226,986,845	2,663,039,879	2,302,245,153	1,729,710,153
Equity					
Share Capital	5.14	600,955,300	600,955,300	600,955,300	600,955,300
Retained earning & other reserves	5.15	157,959,003	94,640,912	145,802,423	113,752,959
Non Controlling Interest (NCI)		5,716,313	5,719,346	-	-
Total Equity and NCI		764,630,616	701,315,557	746,757,723	714,708,259
Total Equity & Liabilities		4,891,258,945	4,215,068,027	3,813,458,084	3,214,468,429

Soina Sharma
Executive Chairperson

Mr. Netra Bandhu Baniya
Director

Rajnish Dahal, FCA
Managing Partner
Dev Associates
Chartered Accountants

Mrs. Homa Devi Neupane
Director

Mr. Sandip Guragain
Director

Mr. Chudamani Bhandari
Director

Date: 10th Mangsir 2081
Place: Kathmandu



Consolidated Statement of Profit or Loss

For the period From 1st Shrawan 2080 to 31st Ashadh 2081

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Revenue	5.16	1,503,964,530	1,214,093,761	1,108,960,551	1,070,560,217
Other Income	5.17	361,436,696	294,599,962	417,130,737	240,888,005
Total Income		1,865,401,225	1,508,693,724	1,526,091,289	1,311,448,222
Cost of Goods Sold (COGS)	5.18	281,694,686	125,745,013	102,304,395	68,082,268
Personnel Expenses	5.19	603,526,734	553,785,627	598,231,299	552,084,804
Administrative Expenses	5.20	352,091,125	302,321,125	339,679,973	296,180,245
Depreciation and Amortization	5.21	225,789,279	183,463,918	222,934,835	180,793,152
Finance Costs	5.22	261,028,102	269,657,570	158,654,223	151,850,439
Impairment charge(Reversal) of financial assets measured at amortized cost	5.21	-	-		
Total Expenses		1,724,129,926	1,434,973,253	1,421,804,725	1,248,990,907
Profit Before Tax		141,271,299	73,720,471	104,286,564	62,457,315
Income Tax Expense	5.23	38,951,438	16,784,071	33,232,298	13,936,831
Current Tax		34,907,998	20,781,617	29,782,040	17,904,199
Deferred Tax		4,043,440	(3,997,547)	3,450,258	(3,967,368)
Profit for the Period		102,319,861	56,936,400	71,054,266	48,520,485

Soina Sharma
Executive Chairperson

Mr. Netra Bandhu Baniya
Director

Rajnish Dahal, FCA
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Dev Associates
Chartered Accountants

Mrs. Homa Devi Neupane
Director

Mr. Sandip Guragain
Director

Mr. Chudamani Bhandari
Director

Date: 10th Mangsir 2081
Place: Kathmandu



Statement of Other Comprehensive Income

For the year ended 31st Ashadh 2081

NPR

Particulars	Note	Group		KMC		
		Current Year	Previous Year	Current Year	Previous Year	Previous Year
Profit for the year		102,319,861	56,936,400	71,054,266	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				-	-	57463471
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		102,319,861	56,936,400	71,054,266	48,520,485	57,506,347
Total Comprehensive Income attributable to:						
Equity-Holders of the Company		102319861.2	56,936,400	71,054,266	48,520,485	57,506,347
Non-Controlling Interest						
Total Comprehensive Income for the Period		102,319,861	56,936,400	71,054,266	48,520,485	57,506,347

Soina Sharma
Executive Chairperson

Mr. Netra Bandhu Baniya
Director

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Director

Mr. Sandip Guragain
Director

Mr. Chudamani Bhandari
Director

Date: 10th Mangsir 2081
Place: Kathmandu



Consolidated Statement of Cash Flows

For the year ended 31st Ashadh 2081

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) as per Income Statement	141,271,299	73,720,471	104,286,564	62,457,315
Adjustment for Non-Cash and Non Operating Expenses:				
Depreciation	225,789,279	183,463,918	222,934,835	180,793,152
Finance Income	(214,016)	(662,997)	(147,262)	(546,804)
Interest & financial charges	261,028,102	269,657,570	158,654,223	151,850,439
Transferred from deferred income	(4,164,102)	(5,104,675)	(4,164,102)	(5,104,675)
(Gain)/Loss on sale of fixed assets	-	-	-	-
Actuarial gain/loss on long service benefit	-	-	-	-
Impairment of Goodwill	-	23,547,430	-	-
Deferred Tax	-	-	-	-
Operating Cash Flow Before Change in Working Capital	623,710,562	544,621,717	481,564,258	389,449,427
Working Capital Adjustments:				
(Increase)/Decrease in Current Assets	(796,320,846)	(45,812,784)	(740,763,170)	(14,773,691)
(Increase)/Decrease in Other Non-Current Assets	-	280,500	-	280,500
Increase/(Decrease) in Current Liabilities	48,928,894	87,033,530	(5,594,810)	53,287,633
Increase/(Decrease) in Other Non-Current Liabilities	631,555,729	135,645,362	622,567,857	144,405,335
Cash Flows from Operating Activities Before Income Tax	507,874,339	721,768,324	357,774,135	572,649,204
Income tax payment	32,117,130	19,417,153	26,835,085	13,676,495
Net Cash flows from operating activities	475,757,209	702,351,171	330,939,050	558,972,709
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant & equipments	(89,894,095)	(410,001,162)	(57,724,517)	(409,329,771)
Increase in Short Term Investment	-	-	(10,000,000)	(10,000,000)
Finance Income	214,016	662,997	147,262	546,804
Net Cash Flows from Investing Activities	(89,680,079)	(409,338,165)	(67,577,255)	(418,782,967)
CASH FLOW FROM FINANCING ACTIVITIES				
Increase/(Decrease) in long term borrowing & debt	(63,507,089)	58,237,089	(45,338,000)	69,648,000
Payment of interest & financial charges	(261,028,102)	(269,657,570)	(158,654,223)	(151,850,439)
Dividends paid	-	(38,941,903)	(38,821,712)	(38,941,903)
Grant Receipt/Refunded	(3,981,013)	(3,910,937)	(3,981,013)	(3,910,937)
Other receipt and payment	(39,004,803)	(23,776,291)	(183,089)	(228,862)
Net Cash Flows from Financing Activities	(367,521,006)	(278,049,612)	(246,978,037)	(125,284,141)
Net increase in cash and cash equivalents	18,556,124	14,963,394	16,383,758	14,905,601
Cash and cash equivalents at the beginning of the period	23,852,211	8,888,818	18,020,875	3,115,273
Cash and cash equivalents at the end of the period	42,408,336	23,852,211	34,404,632	18,020,875



Statement of Changes in Equity of Group

For the year ended 31st Ashad 2081

Particulars	Attributable to Equity-Holders of the Company										Non-Controlling Interest	Total Equity	
	Share Capital	Other Reserves	CSR Reserve KMC	CSR Reserve Pharmacy	KMC	KMC Pharmacy	AIDC	KMC Invest.	Kashamandap	Retained Earning			Total
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
Comprehensive Income for the year													
Profit for the year	-	-			71,054,266	15,858,139	(31,133)	(45,200)	15,486,822	102,322,893	102,322,893	(3,033)	102,319,860
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													
Total Comprehensive Income for the year	-	-			71,054,266	15,858,139	(31,133)	(45,200)	15,486,822	102,322,893	102,322,893	(3,033)	102,319,860
Transfer to Reserves during the year													
	-	-	710,543	158,581	(710,543)	(158,581)							

**Statement of Changes in Equity of Group**

For the year ended 31st Ashad 2081

Particulars	Attributable to Equity-Holders of the Company										Non-Controlling Interest	Total Equity	
	Share Capital	Other Reserves	CSR Reserve KMC	CSR Reserve Pharmacy	KMC	KMC Pharmacy	AIDC	KMC Invest.	Kasthamandap	Retained Earning			Total
Transactions with Owners, directly recognized in Equity	-	(183,089)				-					(183,089)	-	(183,089)
Share Issued	-	-				-					-	-	-
Share Based Payments	-	-				-					-	-	-
Dividend to Equity-Holders	-	-				-					-	-	-
Bonus Shares Issued	-	-				-					-	-	-
Cash Dividend Paid	-	-				(38,821,712)					(38,821,712)	-	(38,821,712)
Other	-	-				-					-	-	-
Impairment of Goodwill	-	-				-					-	-	-
Total Contributions by and Distributions	-	(183,089)	710,543	158,581	(39,532,255)	(158,581)	-	-	-	(38,821,712)	(39,004,802)	-	(39,004,802)
Balance at Ashadh 31, 2081	600,955,300	732,355	710,543	158,581	111,454,269	34,686,846	(3,773,526)	(363,200)	(15,183,009)	157,226,648	758,914,302	5,716,314	764,630,616

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO CONSOLIDATED STATEMENT OF FINANCIAL STATEMENTS

1. Reporting Entity

1.1 Corporate Information

Kathmandu Medical College Public Limited (herein referred to as the "Group") was established in 08, Shrawan, 2066. Currently, the company has an Authorized and issued capital of NPR 1 billion and a 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 offered through various medical programs like MBBS, BDS, BPT, BSc. Nursing, Bachelor in Nursing, Post Graduate Programs.

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

1.3 Consolidated Financial Statements

The accompanying consolidated financial statements comprise the Kathmandu Medical College Public Limited(KMC) and its subsidiaries (together referred as Group individually as "Group entities"). The KMC is ultimate parent of the Group.

1.4 Ownership held by the KMC in subsidiary companies

Name of the Company	Status	Ownership as on 16- July-2024	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

1.5 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 Group 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 Consolidated Statement of Financial Position, Consolidated Statement of Profit or Loss and Statement of Other Comprehensive Income, Consolidated Statement of Changes in Equity, Consolidated Statement of Cash Flows and Notes to the accounts. The significant accounting policies applied in the preparation of consolidated 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 Group 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 2080 to	17 th July 2023 to
	32nd Ashadh 2081	15 th July 2024
Previous Year Period	1 st Shrawan 2079 to	17 th July 2022 to
	31 st Ashad 2080	16 th July 2023

2.2.2. Responsibility for Financial Statement

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

2.3 Functional and Presentation Currency

The Financial Statements of the Group 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:

- a. 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
- b. 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 Group 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 Basis of Consolidation

The Group’s financial statements comprise consolidated financial statements of the KMC and those of the following entities:

- a. The subsidiary, in accordance with NFRS 10-“Consolidated Financial Statements”
- b. The proportionate share of the profit or loss and net assets of the Associate Company in accordance



with NAS-28 “Investments in Associate and Joint Ventures”

Business combinations and goodwill

Business combinations are accounted for using the acquisition method when control is transferred to the Group as required under NFRS 3-“Business Combination”.

Applying the acquisition method requires:

- Identifying the acquirer.
- Determining the acquisition date
- Recognizing and measuring the identifiable assets required, the liabilities assumed and any non- controlling interest in the acquire; and
- Recognizing and measuring goodwill or a gain from a bargain purchase

On the date of acquisition, the Group recognizes goodwill to the extent that the aggregate of items listed below exceeds the net amount of the identifiable assets required and the liabilities assumed, all measured in accordance with NFRS 3, which in general is the fair value.

The aggregate of below items:

- The consideration transferred;
- Fair value of any non – controlling
- Interest in the acquire; and
- In case of business combination achieved in stages, the acquisition date fair values of the Group’s previously held equity interest in the acquire.

Where the amount calculated for goodwill results in a negative figure, it is accounted for as a gain from a bargain purchase and is recognized in profit or loss, following the due process stated in NFRS 3.

c. Non- Controlling Interest (NCI)

Non- controlling interests are measured at their proportionate share of the Subsidiary’s identifiable net assets at the date of acquisition. Changes in the parents interest in a Subsidiary that do not result in a loss of control are acquired for as equity transactions. This in effect is the adjustment made in the carrying amounts of the controlling and non- controlling interests to reflect the changes in their reference interests in the Subsidiary.

d. Investments in Subsidiaries

Subsidiaries are entities that are controlled by the Company. The company has following subsidiary companies:

- KMC Pharmacy & Medical Supplies Pvt. Ltd.
- Kasthamandap Diagnostic and Medical Service Pvt. Ltd
- Advanced Imaging & Diagnostic Centre Pvt. Ltd
- KMC Investment Pvt. Ltd.

During fiscal year 2073/74 KMC has hold 21.01% shareholding in Advanced Imaging & Diagnostic Centre Pvt . Ltd which was accounted for Investment in Associate.

Subsequently in reporting period 2074/75, KMC has purchased additional 70.11% shares in Advanced Imaging & Diagnostic Centre Pvt. Ltd which has changed its status from associate to subsidiary. Total investment in Advanced Imaging & Diagnostic Centre Pvt. Ltd till reporting date is 91.12% (i.e. 503,000 shares out of total 552,000 shares of AIDC).

KMC has 100% holding in KMC Pharmacy & Medical Supplies Pvt. Ltd. for all the reporting period and all previous comparative periods presented.



KMC has 100% holding in KMC Investment Pvt. Ltd. for the reporting period and all previous comparative periods presented.

KMC has 100% holding in Kasthamandap Diagnostics and Medical Services Pvt. Ltd. for the reporting period and all previous comparative periods presented.

e. Loss Of Control

When the parent loses control over a Subsidiary, it derecognizes the assets and liabilities of the former subsidiary from the consolidated statement of financial position.

However, the parent has not lost control over its any subsidiaries.

f. Transactions eliminated on consolidation

The effect of all intra – Group transactions and outstanding balances, including realized and unrealized income and expenses are eliminated in the preparation of the Consolidated Financial Statements.

3.3 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 Group in the management of short-term commitments.

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

3.4 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 Group 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 marketplace.

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 Group 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 Group 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 Group 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 group 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 Group 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 Group 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 Group 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 Group 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 Group, upon initial recognition, designates as available for sale.
- Those for which the Group 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 Group does not have any derivative financial instruments.

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

The Group 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 Group 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 Group 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 Group has transferred its rights to receive cash flows from the asset or
- The Group 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 Group 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 Group 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.

3.5 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.

3.6 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 Group does not have any derivative financial instruments.

3.7 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 Group 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 Group 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 Group 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.

3.8 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 Group 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 more than 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.

3.9 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.

3.10 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.

3.11 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.

3.12 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	285,089	-	-	285,089
2	KMC/LNU LGB RESEARCH-PAYABLE	149,466	-	-	149,466
3	KMC/NTNU ADVANCE-2 PROJECT	8,414	5,961,330	3,804,038	(2,157,293)
4	LOWN PROJECT (HARVARD UNIVERSITY)	336,480	336,480	-	-
5	LOWN PROJECT – II (HARVARD UNIVERSITY)	-	1,169,348	1,169,348	-
6	NORHED PROJECT	(2,110,408)	4,010,837	2,291,220	3,830,026
7	THE BRISK PROJECT – PAYABLE	14,515	-	-	14,515
8	SAFE TRIP (NIRC)	846,832	48,575,895	57,039,011	93,09,948



S.N.	Account Name	Opening Credit Balance	Current		Final Credit Balance
			Debit	Credit	
9	NIHR FUND LIABILITY	(41,94,012)	14,462,536	23564617	49,08,069
10	HIPCARE PROJECT	-	(4,709,221)	-	(4,709,221)
11	HVT MOTORCYCLE SAFETY PROJECT	-	1,867,397	3,214,627	1,347,230

3.13 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 unviability 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 2080-81, 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) : 15,26,59,647.96

Fair Value of Plan assets : 97,326,472.44

Fund status / Surplus (Deficit) : (5,53,33,175.52)

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	20,696,228.27	1,81,66,709.21

3.14 Revenue Recognition

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



3.15 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.

3.16 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.

3.17 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.

3.18 Earnings Per Share Including Diluted

The Group 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 Group'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.

3.19 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.

3.20 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.

3.21 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 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	20.34%
2	Mrs. Indira Baral	15.52%
5	Mr. Ishan Sharma	10.19%
3	Mrs. Soina Sharma	9.69%
4	Mr. Prarsata Pandey	5.61%
6	Charity International Nepal	3.73%
7	Mr. Kamal Prasad Gyawali	3.52%
8	Mr. Om Prasad Pandey	3.13%
9	Mr. Hom Devi Neupane	1.38%
10	Dr. Sunil Kumar Sharma	1.26%
11	Mr. Sulabh Panta	1.02%

Fellow Subsidiaries:

The Parent 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	Netra Bandhu Baniya	BOD and Shareholder
4	Chudamani Bhandari	BOD and Shareholder
5	Dr. Sandip Guragain	BOD and Shareholder
6	Sunil Kumar Sharma	Shareholder and CFM of BOD
7	Indira Sharma Baral	Shareholder and CFM of BOD
8	Ishan Sharma	Shareholder and CFM of BOD
9	Prof Dr. Ratindra Nath Shrestha	Principal

(b) Key Management Personnel Compensation:

Particulars	Current Year	Previous Year
Short-term employee benefits	78,91,059.31	
Post-employment benefits	-	-
Total		

(c) Related Party Transactions:

Particulars	Holding Company	Subsidiaries	Associates	Fellow Subsidiaries	Key Managerial Personnel	Total
Hospital Income						
Rental Income Received	106,000,000	1,200,000				10,72,00,000
Management Fee Received						
Sale of Property, Plant & Equipment						
Hospital Supplies Purchase						
Interest Expense Paid						
Rental Expense Paid	(1,200,000)	(106,000,000)				(10,72,00,000)

(d) Related Party Balances:

Particulars	Holding Company	Subsidiaries	Associates	Fellow Subsidiaries	Key Managerial Personnel	Total
Trade Receivables	30,770,222	16,105,965				46,876,187
Other Non-Trade Receivables	66,978,900					66,978,900
Trade Payables	(16,105,965)					(16,105,965)
Other Non-Trade Payables		(66,978,900)				(66,978,900)
Other Payable		(30,770,222)				(30,770,222)
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 Group has the following mid- and long-term loan.

Details of loans	Loan amount (NPR)
NIMB-Fixed Term Loan	516,694,000
SBL Fixed Term Loan	1,720,180,000
Total	2,236,874,000

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 parent 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 2079/80 as on 2081.02.06 but demand & assessment order is pending .

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. **The Fee realizable during the next year has been categorized separately in the head of other current assets.**



Property Plant and Equipment

Consolidated Depreciation Calculation- 1 Shrawan 2080 to 31st Ashadh 2081

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 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	5,223,784,837
Addition during the Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition	-	-	35,269,319	-	-	16,741,008	2,277,226	21,590,278	749,181	11,928,163	-	1,338,921	89,894,096
Capitalization	-	-	16,618,793	-	-	-	-	-	-	-	-	-	16,618,793
Disposal during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashad 2081	1,476,571,092	1,599,458,277	1,728,049,855	30,734,876	7,009,587	156,545,131	157,407,506	62,419,938	22,412,086	85,210,985	1,358,206	3,120,189	5,330,297,726
Depn													
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	1,364,639,728
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	35,913,166	163,530,342	3,981,013	183,089	8,422,250	6,350,272	3,375,479	830,910	2,732,986	112,052	357,721	225,789,279
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashad 2081	-	456,937,107	809,762,138	14,810,826	6,277,229	88,878,263	120,138,409	22,806,104	14,559,283	55,462,802	349,738	447,108	1,590,429,006
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
PPE 2081	1,476,571,092	1,142,521,169	918,287,717	15,924,050	732,357	67,666,868	37,269,096	39,613,835	7,852,803	29,748,183	1,008,468	2,673,081	3,739,868,718



Notes to Consolidated Financial Statement

For the year ended 31 Ashadh 2081

Property Plant & Equipment

5.1

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Property Plant & Equipments	3,739,868,718	3,859,145,108	2,395,322,260	2,543,913,784
Capital Work in Progress	-	16,618,793	-	16,618,793
Total	3,739,868,718	3,875,763,902	2,395,322,260	2,560,532,578

Investment

5.2

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Investment in Subsidiaries	-	-	374,012,197	364,012,197
Total	-	-	374,012,197	364,012,197

Other Non Current Assets

5.3

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

Inventories

5.4

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Medical & Surgical items (KMC Pharmacy Inventories)	45,396,753	39,886,967	-	-
Inventories	9,151,787	8,732,842	9,151,787	8,732,842
Total	54,548,540	48,619,809	9,151,787	8,732,842

Other Current Assets

5.5

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Loans and Advances	3,220,081	1,834,000	-	-
Deposits	1,295,330	1,295,330	-	-
Other Receivable	135,546,177	169,048,459	156,148,046	198,714,858
Trade Receivables	44,417,708	14,483,794	-	-
Vat Receivable	1,345,394	1,901,118	-	-
Prepaid expenses	9,153,032	7,470,639	8,920,904	7,457,599
Receivables from related parties	10,000,000	-	-	-
Fees Receivable From Students	781,447,732	-	781,447,732	-
Total	986,425,454	196,033,339	946,516,682	206,172,457

3.5.1 Trade Receivable

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Considered Good				
Trade Receivable	44,417,708	14,483,794	-	-
Considered Doubtful				
Trade Receivable	-	-	-	-
less: Provision for Impairment	-	-	-	-
Total	44,417,708	14,483,794	-	-
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	33,351,322	1,664,413	31,587,172	523,565
Balances with BFIs	9,057,013	22,187,798	2,817,460	17,497,310
Total	42,408,336	23,852,211	34,404,632	18,020,875

Current Tax Assets

5.7

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current Tax Assets				
Current year Income Tax Assets	83,105,377	71,769,865	64,022,048	55,091,162
Tax Assets of Prior Periods	-	-	-	-
Current Tax Liabilities				
Current year Income Tax Liabilities	34,907,998	20,781,617	29,782,040	17,904,199
Tax Liabilities of Prior Periods	48,197,379	50,988,247	34,240,008	37,186,963
Total				

Trade & Other Payables

5.8

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Trade Payable	340,856,232	349,574,547	265,044,487	286,955,110
Deposits from Parties	1,508,842	10,908,842	200,000	9,600,000
Duties & Taxes	3,220,182	398,707	-	-
Other Payable	256,085,175	208,810,100	218,216,474	205,111,321
Endowment Fund	518,209	518,209	501,402	501,402
Total	602,188,640	570,210,406	483,962,363	502,167,832

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
5.8.1 Other Payables				
Salary, Wages & Incentives Payable	112,472,951	107,841,870	112,310,405	107,704,272
Insurance Claim	-	94,014	-	94,014
Kathmandu University Payable	20,653,818	20,653,818	20,653,818	20,653,818
Taxes & duties payable	36,724,100	29,620,110	28,722,545	28,821,204
Audit fees payable	691,300	1,384,900	512,900	1,256,300
Commission & Other Payable	10,409,562	2,689,472	10,409,562	2,689,472
Dividend Payable	22,012,280	24,255,519	22,012,280	24,255,519
Staff bonus payable	26,252,350	20,142,595	23,594,964	19,631,771
Other payables	26,868,815	2,127,801	-	4,950
Total	256,085,175	208,810,101	218,216,474	205,111,321

Short Term Borrowing

5.9

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

Other Current Liabilities

5.10

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current Portion of Long term Borrowing	221,706,000	66,450,000	204,746,000	53,830,000
Current Portion of Studens deposits	75,746,845	66,631,836	75,746,845	66,631,836
Total	297,452,845	133,081,836	280,492,845	120,461,836

**Long Term Borrowing**

5.11

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Secured bank loans- non current	2,236,874,000	2,145,125,089	1,223,114,000	1,117,536,000
Less: Secured bank loans- current Portion	(221,706,000)	(66,450,000)	(204,746,000)	(53,830,000)
Total	2,015,168,000	2,078,675,089	1,018,368,000	1,063,706,000

Deferred Tax

5.12

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Deferred Grant Liability	15,924,050	19,905,063	15,924,050	19,905,063
Deferred tax liability	68,841,389	64,797,949	64,238,797	60,788,539
Total	84,765,439	84,703,012	80,162,848	80,693,603

Other Non-Current Liabilities

5.13

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Liabilities for employees defined benefit obligations	76,029,404	61,887,478	76,029,404	61,887,478
Non current portion of refundable deposit	-	38,000,000	-	38,000,000
Advance from Advance Imaging	66,978,900	-	66,978,900	66,978,900
Other Non Current Liabilities	984,045,102	399,774,300	1,060,706,002	418,444,174
Total	1,127,053,406	499,661,778	1,203,714,306	585,310,551

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

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

5.15

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Grant assets reserves	732,355	915,445	732,355	915,445
Retained earnings	156,357,523	93,725,467	144,359,525	112,837,514
CSR Reserve	869,124		710,543	
Total	157,959,003	94,640,912	145,802,423	113,752,959



Notes to Consolidated Financial Statement

For the year ended 31 Ashadh 2081

Revenue

5.16

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Revenue KMC	1,108,960,551	1,070,560,217	1,108,960,551	1,070,560,217
Sales Pharmacy	244,500,092	77,653,194	-	-
Sales AIDC	-	-	-	-
Radiology Income -KDMS	150,503,887	65,880,350	65,880,350	-
Income KMC Investment	-	-	-	-
Total	1,503,964,530	1,214,093,761	1,174,840,901	1,070,560,217

5.16.1 Admission and Tuition Fees	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Admission Fees - MBBS	211,953,054	242,280,137	211,953,054	242,280,137
Admission Fees - BDS	24,410,050	48,122,670	24,410,050	48,122,670
Admission Fees - BPT	3,367,000	8,158,500	3,367,000	8,158,500
Tuition Fees - MBBS	262,560,553	222,059,197	262,560,553	222,059,197
Tuition Fees - BDS	53,296,271	49,488,631	53,296,271	49,488,631
Tuition Fees - B. Sc. Nursing	27,912,165	30,146,720	27,912,165	30,146,720
Tuition Fees - BPT	8,074,923	3,095,594	8,074,923	3,095,594
Tuition Fees - BNS	1,637,890	1,979,306	1,637,890	1,979,306
Clinical Charges from PG	131,803,139	114,701,151	131,803,139	114,701,151
Total	725,015,045	720,031,906	725,015,045	720,031,906

5.16.2 Hospital Income	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Operation Charges	106,473,801	103,510,368	106,473,801	103,510,368
Bed Charges	120,549,524	85,223,347	120,549,524	85,223,347
X-Ray, ECG, Echo., Endoscopy	44,371,043	39,206,328	44,371,043	39,206,328
Other Hospital Charges	60,380,536	38,519,988	60,380,536	38,519,988
Ultrasound Charges	-	32,918,608	-	32,918,608
Registration Charges	22,610,171	18,693,205	22,610,171	18,693,205
Dental Income	12,031,643	14,083,720	12,031,643	14,083,720
Dialysis Income	17,528,788	11,544,052	17,528,788	11,544,052
Pathology Charges	-	6,828,695	-	6,828,695
Total	383,945,506	350,528,311	383,945,506	350,528,311

Other Income

5.17

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Rental Income	212,882,437	188,497,058	269,087,996	140,005,391
Hostel Income	57,660,468	43,724,035	57,660,468	43,724,035
Project Income	67,310,261	21,219,644	67,310,261	21,219,644
Other Miscellaneous Income	1,934,353	15,449,408	1,493,991	10,345,310
Safe Mother Child Programme Income	8,416,700	8,263,200	8,416,700	8,263,200
Internship, Examination & Other Charges	1,274,630	7,551,520	1,274,630	7,551,520
Amount Transferred from Deferred Income	4,164,102	5,104,675	4,164,102	5,104,675
Electricity Charge/Rebate/Received	3,125,125	2,488,544	3,125,125	2,488,544
Interest Income	214,016	662,997	147,262	546,804
Scrap Sales	1,043,210	588,385	1,043,210	588,385
Forensic Income- Autopsy Posting	1,232,240	444,400	1,232,240	444,400
University Grant	-	350,000	-	350,000
Application Fees	412,500	256,096	412,500	256,096



Discount Received	1,156,455	-	1,156,455	-
Water Supply Income	4,400	-	-	-
Foreign Exchange Income	605,799		605,799	
Total	361,436,696	294,599,962	417,130,737	240,888,005

Cost of Goods Sold (COGS)

5.18

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Hospital supplies and Tools	54,424,040	33,112,718	54,424,040	33,112,718
Chemicals & glasswares	20,470,601	15,773,877	20,470,601	15,773,877
Printing, stationery and reproduction costs	7,913,878	6,397,137	7,913,878	6,397,137
X-Ray films and chemicals	4,052,396	3,843,965	4,052,396	3,843,965
Cleaning material	4,074,797	3,468,128	4,074,797	3,468,128
Oxygen	8,439,416	3,165,006	8,439,416	3,165,006
Housekeeping & linen expenses	2,929,267	2,321,436	2,929,267	2,321,436
KMC Pharmacy COGS	179,390,291	57,662,745	-	-
Total	281,694,686	125,745,013	102,304,395	68,082,268

Personnel Expenses

5.19

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Wages and salaries and other benefits	460,985,145	439,375,767	458,021,426	438,291,839
Extended Hospital Service and Incentive Allowance	96,102,779	70,784,193	96,102,779	70,784,193
Contributions to defined contribution plans (SSF)	17,081,609	14,327,372	16,896,455	14,221,301
Contributions to defined contribution plans (PF)	12,198,927	13,638,384	12,198,927	13,638,384
Leave encashment	4,802,788	8,903,356	4,802,788	8,903,356
Staff Bonus	12,355,486	6,756,555	10,208,924	6,245,732
Staff gratuity Expenses (Actuary Valuation)	-	-	-	-
Total	603,526,734	553,785,627	598,231,299	552,084,804

Administrative Expense

5.20

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Service Outsourcing Expenses	63,747,701	56,823,220	54,326,603	52,052,796
Electricity expenses	35,524,988	29,537,186	35,524,988	29,537,186
Security expenses	27,290,052	25,363,582	27,290,052	25,363,582
Repairs & maintenance expenses	25,104,137	22,798,124	24,778,419	22,798,124
Consultancy charges	31,757,466	22,432,862	31,757,466	21,312,862
Project Expenses	60,796,266	20,279,551	60,796,266	20,279,551
Hostel Management Expenses	16,887,850	17,212,160	16,887,850	17,212,160
Insurance premium	18,662,782	16,614,185	18,539,277	16,508,160
Affiliation and Recognition Fees	-	11,605,760	-	11,605,760
Foreign Exchange Loss	-	11,208,981	-	11,208,981
Academic & examination expenses	11,552,835	8,685,391	11,552,835	8,685,391
Miscellaneous Expenses	3,822,861	8,158,097	2,619,584	7,967,361
Advertisement & publicity	4,873,271	7,373,517	4,740,528	7,348,037
Fuel expenses	7,045,175	6,652,210	7,045,175	6,652,210
Fees & renewal	6,392,877	6,112,665	6,360,512	6,061,565
Reception & refreshment	6,736,501	6,052,567	6,087,941	5,647,227
Management Fee	-	-	-	-
Rental expenses	2,702,239	1,709,073	3,902,239	2,909,073
Poor Patient fund Expenses	-	3,843,878	-	3,843,878
CMC Expenses	7,406,133	2,307,123	7,406,133	2,307,123
Safe Mother Child Programme Expense	2,026,800	2,046,200	2,026,800	2,046,200



Transportation & conveyances	1,788,848	1,792,447	1,690,057	1,673,036
Cleaning Expenses	2,052,860	1,672,128	2,052,860	1,672,128
Charity Expenses	60,000	1,493,300	60,000	1,493,300
Health Camp Expenses	1,435,110	1,435,450	1,435,110	1,435,450
Inspection & Supervision Expenses	305,510	1,369,550	305,510	1,369,550
Telephone, fax email, internet etc	1,256,110	1,352,274	1,228,873	1,340,489
Newspaper and Magazine & printing	859,153	1,013,348	621,993	873,321
Internal Audit Fees	2,355,813	950,667	2,355,813	950,667
Bank Charges	296,605	769,918	293,594	766,446
Audit fees	740,600	740,600	565,000	565,000
Legal fees	765,205	578,520	614,445	569,520
Flooring Expenses	1,041,774	453,346	1,041,774	453,346
Water supply & purification expenses	400,835	404,816	400,835	404,816
IT Audit Fees	576,300	384,200	576,300	384,200
Welfare Expenses	568,772	335,789	568,772	335,789
Research Grant Expenses	-	230,000	-	230,000
Office supplies expenses	528,430	211,369	-	-
TADA	51,850	133,650	51,850	133,650
Guest House Expenses	-	112,645	-	112,645
Meeting fees	127,072	34,896	127,072	34,896
Fine and penalty	4,028,724	17,619	4,023,724	16,619
Postage & Communication	6,072	10,872	5,597	10,762
Cargo & Courier	18,125	7,390	18,125	7,390
Credit Rating Expenses	71,981	-	-	-
Loss on SSF Receivable	425,440	-	-	-
Total	352,091,125	302,321,125	339,679,973	296,180,245

Depreciation & Ammortisation

5.21

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Depreciation on property and equipment	225,789,279	183,463,918	222,934,835	180,793,152
Depreciation on investment property	-	-	-	-
Impairment of PPE	-	-	-	-
Total	225,789,279	183,463,918	222,934,835	180,793,152

Finance Costs

5.22

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Interest on borrowings	237,445,845	260,932,315	135,071,966	143,125,184
Other Finance Costs (NFRS Adjustment)	23,582,257	8,725,256	23,582,257	8,725,256
Total	261,028,102	269,657,570	158,654,223	151,850,439

Income Tax Expense

5.23

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current tax expense	34,907,998	20,781,617	29,782,040	17,904,199
Current year	38,695,963	20,781,617	29,782,040	17,904,199
Adjustments for prior years	(3,787,964)	-	-	-
Deferred tax expense	-	-	-	-
Origination and reversal of temporary differences	4,043,440	(3,997,547)	3,450,258	(3,967,368)
Changes in tax rate	-	-	-	-
Recognition of previously unrecognised tax losses	-	-	-	-
Total	38,951,438	16,784,071	33,232,298	13,936,831



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

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