



# काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



दीक्षान्त समारोहमा बिद्यार्थीहरु

ते-हौं वार्षिक प्रतिवेदन २०७८/७९

मानविय सेवाका लागि शिक्षा



# काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



## काठमाडौं मेडिकल कलेज

सिनामंगल, काठमाडौं, नेपाल

फोन नं. ४४६२०६४/४४७६९५२/४४७७२२३, फ्याक्स: २७७-९-४४७७२२०

Email: [info@kmc.edu.np](mailto:info@kmc.edu.np), Website: [www.kmc.edu.np](http://www.kmc.edu.np)

के.एम.सी. दुवाकोट, फोन नं.: ६६९८००७/६६९६७८९/६६९९७५७



## काठमाडौं मेडिकल कलेज पब्लिक लिमिटेडको

### ते-हौं वार्षिक साधारण सभा बस्ने सठवन्धी सुचना

प्रथम पटक प्रकाशित मिति २०७९।०८।१२

#### शेयरधनी महानुभावहरु,

मिति २०७९।०८।०२ गते शुक्रबार बसेको यस कम्पनीको सञ्चालक समितिको २३४ औं बैठकको निर्णयानुसार कम्पनीको १३ औं साधारण सभा निम्न मिति, स्थान र समयमा निम्न प्रस्तावमा छलफल र निर्णय गर्नका लागि भिडियो कन्फरेन्स (Virtua Zoom Meeting) मार्फत बस्ने भएकोले सम्पूर्ण शेयरधनी महानुभावहरु स्वयं वा रितपूर्वकको प्रतिनिधिद्वारा Virtual माध्यमबाट उपस्थित हुन जानकारीको लागि यो सूचना प्रकाशित गरिएको छ ।

#### मिति, स्थान र समय:

मिति : २०७९ साल पौष ५ गते मंगलबार  
स्थान : कम्पनीको केन्द्रिय कार्यालय, सिनामंगल, काठमाण्डौ (सभामा सहभागी हुन चाहने महानुभावलाई Meeting ID/ Password उपलब्ध गराईने छ)  
समय : विहान ११ बजे ।

#### छलफलका विषयहरु:

##### १. सामान्य प्रस्ताव :

- १.१ सञ्चालक समितिको तर्फबाट कार्यकारी अध्यक्षज्यूद्वारा पेश हुने कम्पनीको आ.व.०७८/०७९ को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने ।
- १.२ कम्पनीको आ.व.०७८/०७९ को लेखा परिक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब र नगद प्रवाह विवरण तथा सोसँग सम्बन्धित अनुसूचीहरु पारित गर्ने ।
- १.३ कम्पनीको आ.व.०७९/०८० को लेखा परिक्षण गर्नका लागि लेखापरिक्षण समितिको सिफारिस बमोजिम लेखा परिक्षकको नियुक्ति गरी निजको पारिश्रमिक तोक्ने ।
- १.४ सञ्चालक समितिबाट प्रस्ताव भए बमोजिम कम्पनीको हालको चुक्ता पुंजीको ६.४८ प्रतिशत (कर सहित) का दरले शेयरधनीहरुलाई नगद लाभांस वितरण गर्ने प्रस्ताव पारित गर्ने ।

##### २. विशेष प्रस्ताव :-

- २.१ अस्पतालको स्तर वृद्धिकालागि तत्काल विभिन्न प्रकारका स्वास्थ्य उपकरणहरु खरिद गरी विश्वस्तरीय 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 बैंकहरुबाट कर्जा लिनका लागी कम्पनी ऐन, २०६३ को दफा १०५(ख) बमोजिम सञ्चालक समितिलाई अधिकार प्रदान गर्ने ।

##### ३. विविध ।

- ३.१ कम्पनीको व्यवसाय विस्तारका लागी समान उद्देश्य भएको विभिन्न कम्पनी/अस्पताल/शिक्षण संस्थाहरु खरिद गर्न तथा त्यस्ता कम्पनीहरुको शेयरमा लगानी गर्न सञ्चालक समितिलाई अधिकार प्रदान गर्ने ।
- ३.२ सञ्चालक समितिको हेरफेर सम्बन्धमा जानकारी तथा अनुमोदन गर्ने ।

##### ४. Virtual माध्यमबाट साधारण सभा सम्बन्धी जानकारी

१. कोभिड १९ को महामारीको प्रभाव हाल पनि कायम रहेको कारण नेपाल सरकारले जारी गरेको स्वास्थ्य सुरक्षा मापदण्डको पूर्ण पालना गरि सभा सम्पन्न गर्नु पर्ने विशेष परिस्थितिका कारणले गर्दा शेयरधनी महानुभावहरुलाई Virtual माध्यमबाट सभामा उपस्थितिको निमित्त हार्दिक अनुरोध छ ।
२. Virtual माध्यमबाट उपस्थित भएका शेयरधनीहरुलाई सभा हलमा उपस्थित भए सरह मान्यता दिइने व्यहोरा समेत जानकारी गराउदछौं । उपस्थित गणपुरक संख्या सभा सञ्चालनको निमित्त निर्दिष्ट संख्या अनुसार पर्याप्त भएमा मात्र सभा सञ्चालन हुने छ ।
३. Virtual माध्यमबाट उपस्थित शेयरधनी तथा शेयरधनीको रितपूर्वकको प्रतिनिधिहरुको हाजिर निजहरुले गरेको Log-In मार्फत सवैको Log-In भएको देखिने गरि प्रमाणको निमित्त फोटो खिचेर राखिने छ साथै सभा सञ्चालन अवधिभरिको Video Recording गरिने छ ।



४. मिटिङ्ग ID र Password को निमित्त कम्पनीको mail ID: info@kmc.edu.np मा समयमै सम्पर्क गरि प्राप्त गर्न सकिने व्यवस्था गरिएको जानकारी गराउदछौं । साथै अन्तिम समयमा सम्पर्क गर्दा शेयरधनीको पहिचान Verification गरि ID/Password समयमै पठाउन आइपर्न सक्ने प्राविधिक कठिनाईबाट बच्न कम्तीमा १ दिन अगावै ID र Password लिन समेत अनुरोध छ । साथै सोहि email address मा साधारण सभाको प्रतिवेदन समेत पठाइने छ ।
५. Virtual माध्यमबाट आफ्नो मन्तव्य राख्न चाहनु हुने शेयरधनी महानुभावहरूले कम्तीमा २ दिन अगावै कम्पनी सचिव वा कम्पनीको आधिकारिक Email: info@kmc.edu.np मा सम्पर्क गरि नाम टिपोट गराउन हुन अनुरोध छ ।
६. मिति २०७९/०८/०२ गते देखि २०७९/०९/०५ गते सम्म कम्पनीको शेयर दाखिल खारेज बन्द गरिनेछ । साथै, नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०७९/०८/०२ 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 ।
७. 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 ।
८. प्रोक्सी दिने शेयरधनीले सभा शुरु हुनुभन्दा ४८ घण्टा अगावै रितपूर्वकको प्रतिनिधि पत्र (प्रोक्सी) कम्पनीको रजिष्टर्ड कार्यालयमा दर्ता भएकोलाई मान्यता दिईनेछ । प्रोक्सी सम्बन्धी अन्य व्यवस्थाहरू विद्यमान कम्पनी ऐन र कम्पनीको नियमावली अनुरूप हुनेछ ।
९. साधारण सभा सम्बन्धी अन्य जानकारीको लागि कम्पनीको रजिष्टर्ड कार्यालय, सिनामंगल काठमाडौंमा (कम्पनी सचिवको सचिवालय कार्यालय) मा सम्पर्क गर्नुहुन अनुरोध छ ।

सञ्चालक समितिको आज्ञाले  
कम्पनी सचिव



## अनुसूचि ३

### कम्पनी ऐन २०६३ को दफा ७१(३) सँग सम्बन्धित

श्री काठमाण्डौ मेडिकल कलेज पब्लिक लिमिटेड  
सिनामंगल, काठमाडौं ।

#### बिषय : प्रतिनिधि नियुक्त गरेको बारे ।

..... जिल्ला ..... न. पा./गा.पा. न..... बस्ने म/ हामी  
..... ले त्यस कम्पनीको शेयरधनीको हैसियतले सम्बत २०.....साल.....महिना'.....गते  
.....बारको दिनहुने बार्षिक/विशेष साधारण सभामा म/हामी स्वयम् उपस्थितभई छलफल तथा निर्णयमा सहभागी हुन  
नसक्ने भएकोले उक्त सभामा मेरो/हाम्रो तर्फ बाट 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 न .....

मिति:

#### निवेदक

दस्तखत:

नाम:

शेयर प्रमाणपत्र न.

शेयर संख्या :



# काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

## तेह्रौं वार्षिक प्रतिवेदन २०७८/७९

### विषय- सूची

१. संचालक समितिको प्रतिवेदन
२. कम्पनी ऐन, २०६३ को दफा १०९ बमोजिमको विवरण
३. लेखा परीक्षकको प्रतिवेदन
४. वित्तीय स्थितिको विवरण (वारालात)
५. नाफा वा नोक्सानको विवरण
६. अन्य विस्तृत आम्दानी विवरण
७. नगद प्रवाह विवरण
८. इक्वीटीमा भएको परिवर्तनको विवरण
९. अनुसूचीहरू
१०. विगत १८ वर्षको तुलनात्मक वित्तिय विवरण
११. मूल्य अभिवृद्धि विवरण
१२. आ.बा. २०७८/७९ का महत्वपूर्ण तथ्याङ्कहरू
१३. बित्तिय फलकहरू
१४. कूल आम्दानीको तुलनात्मक प्रस्तुति
१५. भर्ना भएका तथा उत्तीर्ण भएका बिद्यार्थीहरूको विवरण



## संचालक समिति



होमादेवी न्यौपाने  
कार्यकारी अध्यक्ष



शोमना पोखरेल  
संचालक



विजय कुमार पाण्डे  
संचालक



नेत्र बन्सु बानिया  
संचालक



डा. संदीप गुरगाई  
संचालक



सोइना शर्मा  
संचालक



चुडामणी भण्डारी  
संचालक

## व्यवस्थापन समूह



डा. खगेन्द्र प्रसाद न्यौपाने  
प्रमुख व्यवस्थापक सल्लाहकार



प्रा.डा. रतीन्द्र नाथ श्रेष्ठ  
प्राचार्य



प्रा.डा. सुमन कुमार श्रेष्ठ  
अस्पताल निर्देशक



Hon. President Bidhya Devi Bhandari honouring KMC



Health Camp



KU Convocation



New Allengers Carm of OT



CT Scan



Baby Warmer

## तेह्रौं वार्षिक साधारण सभामा

संचालक समितिको तर्फबाट कार्यकारी अध्यक्षद्वारा प्रस्तुत वार्षिक प्रतिवेदन :

### आदरणीय शेयरधनी महानुभावहरू,

काठमाडौं मेडिकल कलेजको तेह्रौं वार्षिक साधारण सभामा म लगायत यस संचालक समितिका मेरा सम्पूर्ण साथीहरूको तर्फबाट आज सभाहलमा स्वयं तथा भिडियो कन्फरेन्स मार्फत 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 सात 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 रूपमा 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 यसलाई Public Private Partnership को Concept nConcept ले हेरिनु पर्दछ भन्ने कुरा हामीले विभिन्न प्लेट फार्म मार्फत र आफैले पनि विभिन्न सरोकारवाला निकाय र व्यक्तिहरूसँग प्रत्यक्ष भेटघाट गरी सभ्य तरिकाबाट प्रस्तुत गर्न कुनै कसर बाँकी नराखेको जानकारी गराउन चाहन्छौ । यस्तो विशम परिस्थितिका बावजुद कलेज सञ्चालन गरिरहेकोमा मिति २०७६।१२।११ देखि २०७९ सालसम्म कोभिड १९ को कारण बाट सरकारले गरेको लकडाउन र बन्दाबन्दी हुनगएको कारणबाट उत्पन्न भएको अन्योल र नकरात्मक परिस्थितिबाट संस्थालाई जोगाउने प्रयास र दौडधुपमा धेरै समय खर्चिनु परेको छ र त्यस लगायत अस्पतालको सेवा र सरकारी अस्पतालभन्दा सुलभ र सस्तोमा सुचारु गरेको छ । यस्तो अत्यन्त कठिन अवस्थामा

पनि यस संस्थाको संचालनको क्रममा हामीले निम्नलिखित तथ्यहरूलाई ध्यानमा राखि संयमता अपनाई सबै कार्यहरूको संचालन गर्ने प्रयत्न गरेका छौं :

१. यस संस्थाको गरिमामय इतिहास ।
२. 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 ।
३. हजारौं लाखौं बिद्यार्थी तथा अभिभावकज्यूहरूले यस संस्था प्रति देखाउनु भएको माया र विश्वास ।
४. नियमनकारी निकायहरूले आजसम्म गर्नु भएको यस संस्थाको मूल्याङ्कन ।
५. विभिन्न समयमा संचालक समितिहरूको सुभ्रबुभ्रपूर्ण दूरदर्शि नितिनिर्देशनहरू, सल्लाहकार तथा शुभचिन्तकहरूको वुद्धिमत्तापूर्ण सल्लाहहरू, संस्थाले अपनाएका कडा आर्थिक अनुशासन र व्यवस्थापन पक्षको कार्यकुशलताको मिश्रित परिणामबाट यो संस्था यहाँसम्म पुगेको सत्यता ।

यस्ता समस्याको विद्यमानतामा संस्थालाई सकेसम्म जोगाउदै, थप शैक्षिक कार्यक्रमहरू इजाफा गर्दै, स्वास्थ्य सेवाको गुणस्तर र दायरालाई फराकिलो पाउँ, खर्चहरूमा सक्दो मितव्ययिता अपनाउदै हामी यहाँसम्म पुगेका छौं । साथै हाल पनि कोभिड १९ को प्रभावको वृद्धि भई रहेको र आम जनजिवन त्रासमय भएको अवस्थामा बढी मानिस भेला भई सभा सम्मेलन गर्ने अवस्था नरहेकाले भिडियो कन्फरेन्स/भर्चुअल माध्यमबाट यो सभाको आयोजना गर्न परेकोमा हामी सबै शेयरधनी महानुभावहरू प्रति क्षमाप्रार्थी छौं ।

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 :



## १. शिक्षण सेवा तर्फका चुनौती तथा उपलब्धीहरु :

मेडिकल कलेजसंग सम्बन्धित सबैका लागि अत्यन्त चुनौतीपूर्ण बर्ष रहेकोमा थप कोभिड १९ को नयाँ चुनौतिले शिक्षा सेवामा भएको समस्या हामी सबैलाई थाहा नै छ । हाम्रो लगनसिलता र सुभ्रुभ्रको पनि सायद यो परिक्षाको बर्ष रहेको हामी सबैलाई महशुस भएको छ ।

- १.१ यो बर्ष विभिन्न नियमनकारी निकायहरूद्वारा विभिन्न कार्यक्रमहरूको अनुमतीका लागि र सरकारबाट मेडिकल शिक्षाका बारेमा उठेका विषयहरूको जाँचबुझ गर्न भनि यस कलेजमा पटक पटक निरिक्षण भएको ।
- १.२ यी निरिक्षणहरूको फलस्वरूप यस कलेजमा एम.बि.बि.एस तर्फ १०० सिट, बि.डि.एस तर्फ ५० सिट, बि.एस.सी. नर्सिङ तर्फ ४० वटा

सिट,बि.एन.एस.४०, बि.पि.टी. ३०, एम.डी/एम.एस तर्फ ७४ वटा सिट पाउन हामी सफल भएको छौं ।

- १.३ हामीले यस बर्ष DM/M.Ch कार्यक्रम शैक्षिक सत्र २०२२ तर्फमा ९ वटा जस मध्ये DM Perioperative Critical Care – 2 सिट, DM Neonatology – 1, M.Ch Neurosurgery – 2, M.Ch Urology -1, M.Ch Gastroenterology – 1, DM Pulmunology -1, DM: Nephrology - 1 सिट प्राप्त गर्न सफल भएका छौं

- १.४ यस कलेजले हाल संचालन गरिरहेका शैक्षिक कार्यक्रमहरू, यस बर्ष नयाँ शुरु भैसकेका कार्यक्रमहरू र आउदो बर्ष संचालन गर्ने तयारीमा रहेका कार्यक्रमहरू निम्नानुसार रहेको जानकारी गराउन चाहन्छौं:

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			50
3.	B.Sc. Nursing			40
4.	BNS			40
5.	BPT			30
6.	MD/MS			68
6.	M. Sc. Nursing			4
7.	MDS			2
9.	DM/M.Ch			7
10.		MDS Pedodontics		1
11.		MD Forensic Medicine		1
12.		DM Pulmonary Critical Care & Sleep Medicine		1
13.		DM Nephrology		1
14.			MDS Oral Medicine & Radiology	1
15.			BMLT	30
16.			Bachelor in Midwifery	20
17.			BMIT	30
18.			B.Pharmacy	40

- १.५ यस समिक्षा बर्षमा नियमित पठनपाठन र परिक्षाहरू बाहेक यस कलेजका विभिन्न विभागहरूबाट संचालन भएका विभिन्न प्राज्ञिक कार्यक्रमहरू निम्नानुसार रहेका छन् :

- (क) कलेजका विभिन्न विभागहरूद्वारा २० वटा भन्दा बढि विभिन्न महत्वपूर्ण विषयहरूमा CME/Workshop हरू संचालन गरिएको छ ।
- (ख) कलेजमा कार्यरत शिक्षकहरूले राष्ट्रिय तथा

अन्तरराष्ट्रिय जर्नलहरूमा १३४ वटा भन्दा बढि सोधपत्रहरू प्रकाशन गर्नु भएको छ ।

- (ग) यस कलेजले Journal of Kathmandu Medical College निरन्तर रूपमा 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 रूपमा प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ ।
  - यस कलेजमा कार्यरत नर्सिङ कर्मचारीहरूकालाई Continue Nursing Education Training प्रदान प्रदान गरिरहेका छै ।
  - यस कलेजमा कार्यरत डाक्टर तथा नर्सिङ कर्मचारीहरूकालाई Complementary feeding practices Training प्रदान गर्दै गरीयो ।
  - यस कलेजमा Breast feeding week celebration गर्ने क्रममा Breast Feeding Training नर्सिङ कर्मचारीहरूलाई प्रदान गर्दै गरीयो ।
  - १ दिने Effective Education Methodology Workshop सफलता पूर्वक सम्पन्न भएको छ ।
  - १ वटा ५ दिने Teacher's Training Program सफलता पूर्वक सम्पन्न भएको छ ।
  - १ वटा ४ दिन Research & Publication Ethics Workshop सफलता पूर्वक सम्पन्न भएको छ ।
  - १ वटा २ दिने Assessment and Evaluation Workshop सफलता पूर्वक सम्पन्न भएको छ ।
- १.६ यस कलेजले विगत वर्षहरू देखिनै स्विडेनको Linnaeus University, Linkoping University, University of Skövde, Gothenberg University, नर्वेको Norwegian University of Science & Technology, जापानको Kobe Universtiy र Tohoku University, Denmark University तथा University of New England, Australia संग 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 संग विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यका लागि सहकार्यको शुरुवात गरेको छ । यसका अलावा युरोप, अमेरिका लगायत अन्य देशका मेडिकल कलेजका विद्यार्थीहरू समेत यस कलेजमा Elective Course गर्न आउने गरेका छन् । हाल यस्तो तालिम लिने विद्यार्थीहरूको संख्यामा वृद्धि भइरहेको तथा सो वापत लिने शुल्कमा समेत परिमार्जन गरिएको छ ।

- १.८ शैक्षिक सत्र २०२१/२२ मा एम.बि.बि.एस तर्फ १०० सिट,बि.डि.एस तर्फ ५० सिट, बि.एस.सी. नर्सिङ तर्फ ४० वटा सिट प्राप्त गर्न सफल छौं ।
- १.९ शैक्षिक सत्र २०२२ बाट स्नातकोत्तर तहमा फरेन्सीक मेडिसिन मा १ जना विद्यार्थीहरूलाई भर्ना लिई अध्यापन शुरु गरिएको छ । यसका साथै MDS Pedodontics र Oral Medicine & Radiology बिभागमा (Post Graduate) कार्यक्रम संचालनका लागि प्रस्ताव पेश गरिएको छ ।
- १.१० Bachelors in Mid Wifery, BMLT / BMIT कार्यक्रमको पनि प्रस्तावना तयार गरी छलफलको क्रममा रहेको छ ।
- १.११ Pulmonology and Nephrology मा DM तथा कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भएको छ ।
- १.१२ काठमाडौं विश्वविद्यालयसंग आर्वाद्धित कलेजहरू मध्ये हाप्पो कलेज देशमा Mch. Plastic Surgeon उत्पादन गर्ने पहिलो कलेज हुन गएको पनि सहर्ष जानकारी गराउन चाहन्छौं ।
- १.१३ डेण्टल प्रोग्राम तर्फ तीनवटा बिषयहरूमा MDS (Post Graduate) कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम शुरु भएको छ ।
- १.१४ दुवाकोटमा रहेको Skill Lab लाई विभिन्न विधाको पठनपाठनका लागि स्तरोन्नती गर्ने कार्य सम्पन्न गरी सकिएको छ । साथै यस आ.व.मा सोही ल्याबमा आधुनिक कोभिड ल्याब तथा अस्पतालको स्थापना गरी सञ्चालन गरिएको ।
- 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 गर्न सफल भएको छ र यो सेवा संचालन गर्नका लागि चाहिने सम्पूर्ण तयारी भैसकेको छ । काठमाडौं मेडिकल कलेज यस्तो अनुमती प्राप्त गर्ने सरकारी मेडिकल कलेज बाहेकको पहिलो मेडिकल कलेज बन्न सफल भएको छ । यो सेवा शुरु भए पश्चात हाम्रा विद्यार्थीहरूलाई अरु संस्थाहरूमा फरेन्सीक मेडिसिनको व्यवहारिक ज्ञानको तालिमका लागि जान पर्दैन र यसले फरेन्सीक मेडिसिन विषयमा MD कार्यक्रम संचालन भै सकेको ।

- १.१७ यस कलेजबाट नियमित रूपमा Peer Review Indexed Journal of Kathmandu Medical College (JKMC) प्रकाशित भईरहेको जानकारी गराउन चाहन्छौं । काठमाडौं मेडिकल कलेज परिवार तुलो भएर कलेज भित्रका खवरहरू 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 मनोबल उच्च बनाउन विगतका वर्षहरूमा जस्तै MBBS, B.Sc Nursing तथा BDS का उत्कृष्ट विद्यार्थीहरूलाई ल्यापटप कम्प्युटर/ट्याबलेट तथा नगद पुरस्कार प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ । सो अवसरमा अनुकरणीय काम गर्नु हुने फ्याकल्टी सदस्यहरू, नर्सिङ तथा अन्य कर्मचारीहरूलाई पनि पुरस्कृत गरिएको छ ।
- १.१९ यस वर्ष MBBS तर्फ २० औं समूहका ८१ जना विद्यार्थीहरूले अन्तिम परिक्षा दिएकोमा ८८.४३ प्रतिशत विद्यार्थीहरू उत्तिर्ण भएका छन् । B.Sc Nursing तर्फ १५ औं समूहका ३० जना विद्यार्थीहरू अन्तिम परिक्षामा सामेल भएकोमा १०० प्रतिशत उत्तिर्ण भएका छन् । BDS कार्यक्रम तर्फ तेश्रो समूहका ४१ जना विद्यार्थीहरू अन्तिम परिक्षामा सामेल भएकोमा ९० प्रतिशत विद्यार्थीहरूले अन्तिम परिक्षा उत्तिर्ण गरेका छन् । यसका साथै MD/MS तर्फ २०१९ सेसन को ४१ जना नियमित समूहका ९१.११ प्रतिशत र MSc. Nursing को ४ जना नियमित समूहका १०० प्रतिशत विद्यार्थीहरूले 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 अविधिमा विभिन्न सुधारका कार्यहरू गरिएको छ ।

- २.१ हाम्रो शिक्षण अस्पतालको उद्देश्य अनुसार अधिकतम जनताहरूलाई सेवा पुऱ्याउनका लागि सार्वजनिक बिदाका दिनहरूमा पनि ओ.पि.डी सेवा संचालन तथा बिरामीहरूलाई प्रदान गरिने सेवाको गुणस्तरमा सुधार गर्नका लागि विशेषज्ञ चिकित्सकहरूलाई समेत Floor Duty राख्ने कार्यलाई निरन्तरता दिइएको छ ।
- २.२ न्यूरोलोजी सर्जरीमा अत्याधुनिक मेसिनहरू खरिद गरी न्यूरो सम्बन्धी सम्पूर्ण उपचार सेवा प्रदान गर्न शुरु गरिएको छ ।
- २.३ शिक्षण अस्पतालमा सेवाको चापलाई र संस्थालाई पर्न जाने दूरगामी दायित्वलाई ध्यानमा राखेर मेडिसिन, प्रसुती एवं स्त्रिरोग, जनरल सर्जरी, न्यूरो सर्जरी जस्ता बिभागहरूमा रजिष्ट्रारहरूको पद श्रृजना गरी सेवालाई सहज बनाइएको छ ।
- २.४ हाम्रो शिक्षण अस्पतालमा दाड, बिराटनगर, भ्रुपा 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 Dyatrophy जस्ता कठिन सर्जरीहरू पनि गर्न सक्ने अवस्थाको श्रृजना गरिएको छ ।
- २.५ शिक्षण अस्पतालको सेवा विस्तार एवं गुणस्तर वृद्धि प्रति ध्यान पुऱ्याउदै यसका लागि चाहिने Video Laparoscope, Video Endoscopy, Gastroscope, Cautery Machine, Holmium Laser, Anaesthesia Machine, Ultrasound Machine, Dialysis Machine, OT Table, OT Light, Bipolar Resectoscope, Flexible Ureteroscopy, Vessel Sealer Cautery, Harmonic Scalpel आदी जस्ता महत्वपूर्ण उपकरणहरूको खरिद गरी सेवालाई चुस्तदुरुस्त एवं आधुनिक बनाइएको छ ।
- २.६ मेडिसिन बिभागको अंतरंग वार्डलाई मर्मत तथा पुननिर्माणबिरामी मैत्री बनाइएको छ तथा मेडिसिन विभाग कै हाइकेयर वार्डको मर्मत संभार, आधुनिकिकरण र विस्तार पनि गर्ने कार्य सम्पन्न गरी सेवा सुचारु गरी सकिएको छ ।

- २.७ अत्याधुनीक प्रविधीको 170 cylinder प्रति दिन Oxygen उत्पादन गर्ने क्षमता भएको नयाँ Oxygen Plant जडान गरी संचालनमा ल्याईएको छ ।
- २.८ Covid-19 Pandemic को दोश्रो फेजमा नेपाल सरकार जनसंख्या तथा स्वास्थ्य मन्त्रालयसंग सम्झौता गरी Positive विरामीहरूको उपचार सिनामंगल स्थित अस्पतालमा गरेकोमा सो वापतको रकम प्राप्त हुन बाकिं रहेको ।
- २.९ न्युरोसर्जरी विभागमा अत्याधुनिक नेपालमा पहिलो रोवोटिक मेसिन जडान गरी न्युरो सम्बन्धि उपचारमा कोशेदुंगा खडा गरेको ।
- २.१० कलेजोको सबै अवस्था बारे छिटो र सरल तरिकाले रोगहरु पत्ता लगाउन FIBRO SCAN तथा 2 थान Flexible Nasopharyngro Laryngoscopy, ENT सम्बन्धि मासु पलाएको हड्डी बाङ्गो भएको पत्ता लगाउन नयाँ मेसिनहरु जडान गरी कार्य संचालन भई रहेको ।
- २.११ दुवाकोट स्थित अस्पताललाई 25 शैयाको सामुदायिक अस्पताल संचालन गर्ने स्विकृती प्राप्त भएको, (COVID-19 को संक्रमण पश्चात ) हाल 24 सै घण्टा ER र विभिन्न बहिरंग विभागहरु संचालन भईरहेको ।
- २.१२ सिनामंगलमा अस्पताल तथा यसका भगिनी संस्थाको नाममा यस संस्थसंग जोडीएका ६ रोपनी १५ आना ० पैसा १.४३ दाम (३५३२.२० बर्ग मिटर) जग्गा तथा सोमा बनेको भवन खरिद गरिएका छन् । सो जग्गा रिङ्गरोड सम्म जोडिएको र हाल पार्किङ्गको व्यवस्था गरेको बारे सबैमा सहर्ष अवगत गराउन चाहान्छु ।
- २.१३ दुवाकोट अस्पतालबाट PCR Lab सिनामंगलमा स्थानान्तरण गरी 24 सै घण्टा संचालन भई रहेको ।
- २.१४ Forensic Medicine दुवाकोटमा पहिलो पटक NMC/KIST Medical College का MBBS विद्यार्थीहरूलाई Autopsy Practical गराईरहेको ।
- २.१५ २ वटा Mortuary machine भएकोमा 4 वटा थपि जम्मा 6 वटा मध्ये 2 वटा दुवाकोटमा पठाई शव राख्न व्यवस्था मिलाईएको ।
- २.१६ Echo Van 3 वटा Winger Van 1 र सुजुकी कार १ नयाँ खरिद गरेको ।
- २.१७ २ वटा नयाँ एम्बुलेन्स खरिद गरी संचालनमा आएको छ ।
- २.१८ Registration मा Digital queue system जडान भई संचालनमा आएको छ ।
- २.१९ १ वटा मात्र X-ray machine बाट काम चलाईरहेकोमा थप २ थान नयाँ जडान गरी कार्य संचालन भएको र अर्को ER भित्र नयाँ जडान गरी संचालन आएको छ ।
- २.२० नयाँ Cath lab को लागि PN Pant building मा सामान खरिद गरी जडान भई भइरहेको छ ।
- २.२१ Kidney Transplant को सेवा सूचारु गर्न सामान आयत गरी जडानको प्रक्रियामा रहेको छ ।
- २.२२ 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 ।
- २.२३ 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 ।
- २.२४ अस्पताल सेवालार्इ चुस्त दुरुस्त राख्न MiDas Hospital Management Software लाई Upgrade गरी सबै क्षेत्रमा संचालन गर्ने भईरहेको छ र पेपरलेस सिस्टम बनाउन तर्फ अगाडि बढेको छ ।
- २.२५ अस्पतालको सेवालार्इ चुस्त दुरुस्त राख्न QRT (Quick Response Team), VCC (Visitor Counseling Cell), OPD token system संचालनमा आएको छ ।
- २.२६ 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 ।
- २.२७ सिनामंगल स्थित डेन्टल बहिरंग विभाग expansion का क्रममा ४ वटा डेन्टल चियर थप गरी हाल १० वटा डेन्टल चियर संचालनमा रहेको । साथै अत्याधुनीक



प्रवीधीको RVG (Radio- Visio- Graphy) मेसिन पनि जडान भएको छ । Radiology section मा CBCT र BMD Machine खरिद गरी संचालन मा रहेको छ ।  
२.२८ 128 Slice CT Scan को मेसिन खरिद गरी संचालनमा रहेको छ ।

### ३. अनुसन्धान तर्फका कार्य एवं 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 कलेजले स्वास्थ्य सेवा क्षेत्रमा हासिल गरेको प्रगति संक्षेपमा निम्नानुसार रहेको छ :

सि.नं.	विवरण	समिक्षा वर्ष २०७८/७९ (विरामी संख्या)	गत वर्ष २०७७/७८ (विरामी संख्या)	वृद्धि (प्रतिशत)
१	बहिरङ्ग सेवा	१,८६,६१२	१,६१,५१०	१.११
२	अंतरङ्ग सेवा (विरामी भर्ना दिन)	५९,८८६	७७,०४१	(२२.२६)
३	शल्यकृया	६,९५७	४,४६७	५५.७९
४	प्याथोलोजी ल्याबमा गरिएको परिक्षण	९,२०,६५१	९,४७,१४१	(२.७१०)
५	एक्स रे संख्या	४८,७४९	४०,१०८	२१.५४
६	इकोग्राफी, अल्ट्रासाउण्ड तथा अन्य परिक्षणहरु	५१,३४६	४०,८९९	२५.५४
७	बच्चाहरुको जन्म संख्या	१,६७५	१,६१७	३.५८

- एन.आइ.एच.आर ग्लोबल हेल्थ रिसर्च ग्रुपद्वारा नेपालमा चोटपटक अनुसन्धान केन्द्रलाई नयाँ 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 प्राप्त गरी कार्य भैरहेको छ ।
  - यस अनुसन्धान केन्द्रको निरन्तरताको लागि एन आई एच आर बाट A " Safe Systems' Approach for Enabling Traffice Injury Prevention in Nepal (SAFETIP Nepal ) कार्यक्रम अन्तगत २०२२(२०२६ को लागि अनुसन्धान अनुदान पाप्त भएको छ ।
- ३.३ गर्भवती महिलामाथि हुने हिंसा विरुद्ध सम्बोधन गर्न NTNU, नर्वे र नर्वेजियन अनुसन्धान परिषद

क्षेत्रमा भएका महत्वपूर्ण कार्यहरु निम्नानुसार रहेका छन् :

- ३.१ नेपाल सरकारको सम्मलनतामा यस कलेजले नेपाल इन्जुरी रिसर्च सेण्टरको स्थापना कलेज परिसर मै गरी यस रीसर्च 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) छ ।
- ३.२ युनिभर्सिटी अफ वेस्ट अफ इल्याण्ड, ब्रिस्टलसंगको सहकार्यमा अनुसन्धानका लागि :

क्षेत्रमा हासिल गरेको प्रगति संक्षेपमा निम्नानुसार रहेको छ :

- 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 ।
- ३.४. Linnaeus University, Sweden / Rajshahi University, Bagladesh संगको अनुसन्धान सजांल विकास गर्नका लागि स्वीडेन सरकारबाट रिसर्च सजांल कोष प्राप्त भएको छ ।
- ३.५ यस वर्ष यस कलेजका शिक्षक शिक्षिकाहरुको तर्फबाट ११२ वटा, बिद्यार्थीहरुको तर्फबाट १०७ वटा र अन्य बाहिरी संस्थाहरुका तर्फबाट १२ वटा गरी जम्मा २३१ वटा अनुसन्धानका प्रस्तावहरु यस कलेजको Institutional Review Committee मार्फत स्विकृति प्रादान गरिएको छ ।
- ३.६ यस कलेजले Harvard TH Chan School या Public Health, Boston, USA मार्फत २०२१ र



- २०२२ का लागि Low Award Fund प्राप्त गरी Formative research to inform a community - based CVD prevention intervention among urban poor in Kathmandu, Nepal बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.७ यस कलेजले University या Skövde and University या Gothenburg, Sweden मार्फत २०२१ देखि ५ वर्षका लागि Digital health promotion in schools – a serious games approach for cardiovascular health education in Nepal बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.८ यस कलेजले Harvard T.H. Chan Harvard School of Public Health, Boston, USA मार्फत २०२० देखि २ वर्षका लागि Building research capacity for prevention and control of non-communicable disease risk factors in Nepalese population (the RISK Project) बिषयक अनुसन्धान शुरु गरेको छ ।
- ३.९ यस कलेजको माइक्रोबायोलोजी तथा बायोकेमेस्ट्री विभागमा १, १ वटा रिसर्च ल्याबको स्थापना गरिएको छ ।
- ३.१० त्यस्तै गरी बहु दिर्घकालीन रोग, अवस्थाहरुको बारेमा बेलायतको लिचेस्टर विश्वविद्यालय संग एन आई एच आर बाट ५ वर्ष (२०२२-२०२७)को लागि अनुसन्धान प्राप्त भएको छ ।
- ४. वित्तीय क्षेत्रका कार्यहरु :**
- ४.१ राष्ट्रिय चिकित्सा शिक्षा ऐन २०७५ मिति २०७५ फाल्गुन १० बाट लागु भई चिकित्सा शिक्षा आयोगको गठन भएकाले चिकित्सा शिक्षाको सम्पूर्ण नियमनको जिम्मा चिकित्सा शिक्षा आयोगमा रहन गएको छ । सो आयोगले मेडिकल कलेजहरुको लागत लगायतका आधारमा शुल्क तय गर्नु पर्नेमा शैक्षिक शत्र २०२१/२२ का लागि हतारमा उचित गृहकार्य नगरी शुल्क निर्धारण गरेकाले यस कलेजको लागत भन्दा निकै कम शुल्क तय हुन गएको छ । यस निर्णयबाट कलेजलाई दिर्घकालिन रूपमा निकै ठुलो नकारात्मक असर पर्न जाने देखिन्छ ।
- ४.२ आ.व. २०७८/७९ मा पनि हामीले लाभांश कर बापत रु.८ लाख ८९ हजार तथा अग्रिम आयकर कट्टी बापत रु.१ करोड ८४ लाख गरी जम्मा रु.२ करोड ७३ लाख राजश्व बुझाएको छौं । यो कुल रकम आ.व. २०७७/७८ मा रु. ७ करोड ८५ लाख रहेको थियो ।
- ४.३ विभिन्न कठिनाइ तथा अनिश्चितता हरुका बावजुद आ.व. २०७८/७९ मा कलेजले कर पछिको मुनाफा रु. १० करोड ६ लाख आर्जन गर्न सक्षम भएको र अन्य खर्च समायोजन गर्दा विवरण योग्य मुनाफा रु.५ करोड १२ लाख उपलब्ध भएकाले संचालक समितिले शेयरधनी महानुभावहरुलाई ६.४८ प्रतिशत (कर सहित) नगद लाभांश वितरण गर्न सञ्चालक समितिले प्रस्ताव गरेकाले सो लाभांशवितरणको प्रस्तावलाई सभाबाट पारीत गरी पूर्णताप्रदान गरी दिन अनुरोध गर्दछौं ।
- ४.४ मेडिकल शिक्षाका क्षेत्रमा सृजना भएको अत्यन्त प्रतिकूल अवस्था र कोभिड १९ को असर भएता पनि कलेजको कूल आमदानी आ.व. २०७७/७८ तुलनामा यस आ.व.मा बढेको अवस्था छ ।
- ४.५ आ.व. २०७७/७८ को तुलनामा आ.व. २०७८/७९ मा कलेजको कूल खर्च कमि भई रु.१०७ करोड २३ लाख पुगेको छ ।
- ४.६ यस कम्पनीतथायसका सहायककम्पनीहरुको समेत एकिकृत वित्तियविवरण अनुसार कूलआम्दानी रु. १३० करोड ८० लाख, कूलखर्च ११८ करोड ११ लाख तथा कर पछिको मुनाफा रु. ८ करोड ३४ लाख हुनगएको छ ।
- ४.७ यस कलेजको पूर्ण तथा संयुक्त लगानीमा खोलिएका के.एम.सी. फार्मसी , एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर ,काठमण्डप डाइग्नोस्टिक सेण्टरले यस वर्ष क्रमशः रु. १ करोड ३ लाख नाफामा, रु.४३ लाख घाटामा र ३ करोड ११ लाख घाटामा गएको छन् ।
- ४.८ अस्पताल सेवातर्फ बिरामीको संख्या (Patient Flow) बढाउनका लागि सेवाको गुणस्तरीयता सुधार आवश्यक भए बमोजिम यस तर्फ लगानी बढाईएको छ । यस अन्तर्गत आ.व. २०७८/७९ मा Capital WIP बाट Fixed Assets Recognized गरेको ३८ करोड २१ लाख र यस बर्ष खरिद गरीएको १४ करोड ५७ लाख गरी ५२ करोड ७९ लाख



बराबरको भवन निर्माण, मेडिकल उपकरण, अफिस उपकरण, फर्निचर आदि जस्ता स्थिर सम्पत्ति थप गरिएको छ ।

४.९ २०७९ आषाढ मसान्तमा कम्पनीको कूल कर्जा गत वर्ष आषाढ मसान्तको रु.५९ करोड ९१ लाखबाट बृद्धि भएर रु. १०४ करोड २६ लाख रहन गएको छ । विगत ५ वर्ष देखि विद्यार्थीहरूको संख्या तथा शुल्कमा गरिएको कमिका कारण हाल प्रभावमा रहेको कोभिड १९ को कारण र बैकहरूमा तरलताको अभावले यस कलेजको नगद प्रवाहमा निकै ठुलो कमि हुन गएको जसका कारण बैक कर्जाको रकममा निरन्तर वृद्धि हुदै गईएको र आगामी दिनहरूमा कर्जा रकम तथा ब्याज खर्च रकममा अभै वृद्धि हुने अवस्था रहेको छ ।

४.१० विश्व स्वास्थ्य संगठनको मापदण्ड अनुसार अस्पतालजन्य फोहरमैला व्यवस्थापनको कार्य अन्तरगत १३ वटा वार्डमा सफलतापूर्वक लागु गरिएको तथा अस्पतालका अन्य वार्ड तथा अन्य बाँकी स्थानहरूमा फोहरमैला व्यवस्थापनको कार्य गर्ने प्रकृत्यामा रहेको छ । फोहर मैला बिक्रीबाट रु.५५७,११० आम्दानी भएको छ ।

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

४.१२ गत वर्षहरूको कठिनता र आगामी केहि वर्षहरूमा समेत कलेजको वित्तीय अवस्थामा प्रतिकूल असर परिहर्ने 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 सुविधाहरू निम्नानुसार रहेका छन् :

##### (क) सिनामंगल :

१. विरामीहरूका लागि औषधीजन्य सेवा छिटो र छरिटो उपलब्ध गराउनको लागि आफ्नो पूर्ण स्वमित्व रहेको औषधी पसल निर्माण कार्य पुरा

भई संचालनमा आइसकेको छ ।

२. आकस्मीक उपचारको लागि आउने विरामीहरूका लागि सोही स्थानमा एक्स रे सेवा उपलब्ध गराई सेवामा अभ् स्तरीयता ल्याउनको लागि आकस्मीक सेवा कक्ष भित्र नै एक्स रे सेवा संचालनको लागि निर्माण कार्य सम्पन्न भई संचालनमा आइसकेको छ ।
३. मुख्य प्रवेश द्वारसंगै रहेको CT Scan संगै Three Tesla Intra Operative Functional MRI मेशिन जडान कार्य शुरु भएको छ ।
४. अस्पतालमा बिरामी, कर्मचारी र विद्यार्थीहरूलाई मध्यनजर गरी सुविधा सम्पन्न क्याटिन र क्याफे संचालनमा रहेको छ ।
५. डाक्टर, कर्मचारीहरूको लागि छुटे पार्किङ संचालन मा आएको छ ।
६. बिरामीको सेवा सुविधाको लागि अत्याधुनिक सुविधा सम्पन्न दुई वटा प्याथोलोजि ल्याब संचालनमा आएको छ ।
७. बहिरंग सैवाहरूलाई अभ् ब्यबस्थीत गर्ने सिलसिलामा देहाय बमोजमका सेवाहरू स्थानान्तरण गरी सेवा शुरु भएकाछन्:
  - हाड जोर्नि बहिरंग सेवा बालरोग भवनको जमिन तल्लामा
  - फिजियोथेरापी बहिरंग सेवा बालरोग भवनको जमिन तल्लामा
  - मनोरोग बहिरंग सेवा पाथिभरा भवन हाताको जमित तल्लामा
  - बालरोग बहिरंग विभाग शैक्षिक भवनको जमिन तल्लामा
८. Cath Lab विकास गर्ने सिलसिलामा निर्माण कार्य सम्पन्न भई हाल सो संग सम्बन्धित मेशिन जडान कार्य अन्तिम चरणमा रहेको छ । साथै Cath Lab संगै नयाँ लिफ्ट जडान कार्य अन्तिम चरणमा पुगेकोछ ।
९. BMD, CBCT / Mamogram मेशिन जडान भई सेवा कार्य शुरु भईसकेकाछन् ।
१०. Oncology सेवा शुरु गरिएको छ ।
११. मनोरोग बहिरंग सेवामा जानको लागि हाल कायम रहेको Ramp चौडा पारिएकोछ ।

## ५.२ उपकरणहरूको विवरण :

सि.न	उपकरणहरू	पुरानो व्यवस्थापन	नयाँ व्यवस्थापनमा थप गरिएको	जम्मा
१	USG Machine	३	१४	१७
२	Dialysis Machine	८	२५	३३
३	CT SCAN	-	१	१
४	Ventilator	१२	३८	५०
५	Patient Monitor	११७	१६५	२८२
६	Syringe Pump	-	१४०	१४०
७	Infusion Pump	-	१००	१००
८	Echo Machine	१	१	२
९	Biliblanket	-	४	४
१०	Incubator	-	२	२
११	CPAP	-	५	५
१२	TMT	१	१	२
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
३७	NCT	१	-	१
३८	EEG	२	-	२
३९	Otodynamics (OAE)	-	१	१
४०	Intelligent Hearing System	-	१	१

## ५.३. सामाजिक उत्तरदायित्वमा निभाएको

## भूमिका :

- (क) यस कलेजले विगतका वर्ष देखिनै कार्यान्वयनमा आइरहेका निम्न कार्यक्रमहरूलाई निरन्तरता दिएको छ :
- नेपाल सरकारको नियम अनुसार गरिब असहाय बिरामीहरूलाई १० प्रतिशत शैया निशुल्क सेवा प्रदान गरिएको छ ।
  - नेपाल सरकारले लागु गरेका आमा सुरक्षा कार्यक्रम र हेमो डाईलासिस सेवा निशुल्क/सहुलियत रुपमा संचालनमा रहेको ।
  - MBBS, BDS, BNS, BSc Nursing / BPT कार्यक्रमहरूमा नेपाल सरकारले पठाएका दश प्रतिशत विद्यार्थीहरूलाई निशुल्क छात्रवृत्ति प्रदान गरिएको छ । यस वापत कलेजले नेपाल सरकारबाट कुनै रकम प्राप्त नगरेको जानकारी गराउँदछौं ।
  - ललितपुरको बुद्धमति स्थित स्वास्थ्य चौकी, बुद्धमतिकै 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 या Nepal, नागरिक उड्डयन प्राधिकरणसंग स्वास्थ्य सेवाका लागि सहकार्य गर्दै आएको छ ।
  - यस वर्ष कलेजले सिनामंगल तथा दुवाकोट अस्पतालहरूका साथै देशका विभिन्न स्थानहरूमा निःशुल्क स्वास्थ्य शिविरहरू संचालन गरेको छ । जसको विवरण यस प्रकार छन् ।
    - जम्मा शिविर : १६० वटा (दिन)
    - जम्मा विरामी संख्या : ९९५९० जना
    - ई. सि. जि. : १५५०७ जना
    - प्याथोलोजी : १६६९९ जना
    - दातनिकालेका : २७०१ जना
    - माईनर अपरेशन : २८ जना
    - के.एम.सी.मा रेफर केस : ३२४० जना
- नोट: जस मध्ये हामीले काठमाण्डौंको साखुमा लामे मेला



शालीनदी मेलामा दर्शन गर्न आउनेहरुलाई र पनौतीको मकर मेलामा पुरै मेलाभरी (१महिना) सेवा दियो ।

#### ५.४ विविध कृयाकलापहरु :

(क) स्वास्थ्य तथा जनसंख्या मन्त्रालय, शिक्षा, विज्ञान तथा प्रविधि मन्त्रालय, नेपाल मेडिकल काउन्सिल, चिकित्सा शिक्षा आयोग तथा काठमाडौं विश्वविद्यालयसंगको सम्बन्धलाई सुमधुर रूपले विकास गर्दै लिएको छ । त्यस्तै गरी, सम्बन्धित देश विदेशका संघ संस्थाहरु, मेडिकल कलेजहरु तथा शैक्षिक तथा स्वास्थ्य क्षेत्रमा कार्यरत संस्थाहरुका साथै अन्य व्यवसायिक प्रतिष्ठानहरूसंगको सम्बन्धलाई सुदृढ गर्दै लिएको छ ।

#### ६. आगामी दिनका रणनीतिक कार्ययोजना :

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

- आमदानीका श्रोतहरुलाई व्यवस्थित तथा वृद्धि गर्ने ।
- शिक्षा तथा स्वास्थ्य सेवाको गुणस्तर वृद्धि गर्ने ।
- खर्चहरुको व्यवस्थापन गर्ने तथा
- उपलब्ध मानव संसाधनको अधिकतम उपयोग गर्ने ।

कलेजको उद्देश्यहरुलाई पुरा गर्नका लागि निम्न रणनीतिक योजनाहरु रहेका छन् ।

- (क) कलेजमा हाल संचालनमा रहेका शैक्षिक कार्यक्रमहरु तथा अस्पताल सेवाहरुलाई सुदृढ गर्दै गुणस्तरमा वृद्धि गर्दै जाने ।
- (ख) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि 128 slice CT Scan Machine १ थान, Biliblanket ४ थान, Incubator २ थान, Resus ३ थान, Body Plethysmograph १ थान, Fibroscan ३ थान र Robotic Surgery (Auto guide) and Neuro Navigation System १ थान लगायतका उपकरणहरु खरिद गरीएका र प्रयोगरत अवस्थामा रहेको र आगामी दिनमा गुणस्तर तथा क्षमता बृद्धि गर्दै जाने ।
- (ग) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि थपिएका उपकरणहरु USG Machine १५ थान, Echo Machine १ थान, भेन्टिलेटर ३८ थान, CPAP ५ थान, TMT १ थान, Holter ४ थान, ABP machine ६ थान, Warmer १५ थान, Phototherapy १५ थान, ECG १० थान, CTG २ थान, Mindray Patient Monitor १६५ थान,

Defibrillator ६ थान, Infusion Pump १०० थान, X-ray ३ थान, PFT (Spirometry) १ थान, C-arm ३ थान, Portable X-ray ४ थान, Endoscopy ४ थान, Dialysis Machine र Syring Pump १४० थान संचालन रहेको छ र आगामी दिनमा गुणस्तर तथा क्षमता बृद्धि गर्दै जाने ।

- (घ) अस्पतालमा स्वास्थ्य सेवा वृद्धिका लागि Three Tesla Intraoperative Functional एम.आर.आई मेशिन १ थान, Cath Lab १ थान, र Heart Lung Machine १ थान र Mammography १ खरिद भई जडानको प्रकृया रहेको ।
- (ङ) अन्य संस्थाको दाँजोमा Competitive रही उत्कृष्ट रूपमा रहिरहन आफ्नो शिक्षण एवं अस्पताल सेवाको गुणस्तर एवं पहुँच सुनिश्चित गर्ने कार्यहरुलाई प्राथमिकता दिने । अस्पताल सेवाको गुणस्तर तथा सेवाको दायरा बढाउदै जानका लागि Speciality rvice हरु थप गर्दै जाने ।
- (च) सिनामंगलमा स्थानको आवश्यकतालाई पुरा गर्न वरपरका जग्गा/भवन थप गर्ने वा भाडामा लिई प्रयोग गर्ने कार्यलाई निरन्तरता दिँदै कलेजको समग्र भौतिक पूर्वाधार सुधार गर्दै जाने ।
- (छ) MBBS कार्यक्रम तर्फ विद्यार्थी सिट संख्या वृद्धि गर्न तथा राष्ट्रिय चिकित्सा शिक्षा ऐन २०७५ को मर्म बमोजिम बैज्ञानिक हिसावले शुल्क तय गर्न चिकित्सा शिक्षा आयोगमा सामुहिक रूपमा एवं कलेजका तर्फबाट भइरहेको पहललाई निरन्तरता दिने ।
- (ज) कलेजमा नयाँ शैक्षिक कार्यक्रमहरु संचालन तथा अस्पताल सेवामा प्रभावकारी सुधार गरी आमदानी बढाउन आवश्यक कार्यहरुलाई प्राथमिकताका साथ अघि बढाउने । कलेजका विभिन्न विभागहरु अन्तरगत MD/MS कार्यक्रममा सीट बढाउदै जाने तथा पारामेडिकल कार्यक्रमहरु मध्ये Bachelor in Physiotherapy (BPT) शुरु भएको र Bachelor in Midwifery, Bachelor in Optometry, Bachelor in Science in Medical Image (B.Sc MIT), Bachelor in Science in Laboratory Medicine (B.Sc.Lab.Med), Bachelor in Pharmacy Program शुरु गर्ने ।
- (झ) कलेजका विभिन्न विभागहरु अन्तरगत M.Sc.PH in Global Health, M.Sc.PH in Epidemiology DM/Mch

& Fellowship कार्यक्रमहरु शुरुवात गर्नका लागि आवश्यक कार्यहरु गर्ने ।

- (ज) नेपाल सरकारले लागु गरेका विभिन्न निशुल्क/सहुलियतका थप कार्यक्रम उपलब्ध गराउने छ ।
- (ट) कलेजका कर्मचारी एवं विद्यार्थीहरुको दक्षता वृद्धि गर्न शिक्षा एवं स्वास्थ्य क्षेत्रमा तालिम, अध्ययन अनुसन्धान सम्बन्धी कार्यहरुलाई बढावा दिने ।
- (ठ) Corporate Social Responsibility पुरा गर्ने तर्फ कलेज अग्रसर रहने ।

उपरोक्त सबै कुराहरु मनन गर्दा हामीले गरेका अथक प्रयासहरुका बाबजुद पनि साविकका समस्या तथा हाल कोभिड १९ को कारण तथा नेपाल सरकारले मेडिकल शिक्षाका सम्बन्धमा लिएका निर्णयहरुले कलेज संचालनमा दूगामी रूपमा नकारात्मक असर पर्ने अवश्यभावी 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 वित्तिय 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 पुऱ्याएको 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 ।

**होमा देवी न्यौपाने**  
कार्यकारी अध्यक्ष



## कम्पनी ऐन, २०६३ को दफा १०९ वमोजिमको विवरणहरु:

**(क) विगत वर्षको कारोवारको सिंहावलोकन:**

सञ्चालक समितिको प्रतिवेदनको बुँदा नं ४ मा उल्लेख भए बमोजिम

**(ख) राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोवारलाई कुनै असर परेको भए सो असर:**

यस आ.व.मा पनि राष्ट्रिय तथा अन्तर्राष्ट्रिय स्तरमा फैलिएको कोभिड १९ को कारणले कम्पनीको एकेडेमी डिपार्टमेन्ट र अस्पतालको कारोवारलाई असर पारेको ।

**(ग) प्रतिवेदन तयार भएको मितिसम्म चालू वर्षको उपलब्धि र भविष्यमा गर्नु पर्ने कुराको सम्बन्धमा सञ्चालक समितिको धारणा: संचालक समितिको प्रतिवेदनको बुँदा नं ६ मा उल्लेख भए बमोजिम**

**(घ) कम्पनीको औद्योगिक वा व्यवसायिक सम्बन्ध:**

यस आ.व.मा त्यस्तो कुनै खास सम्बन्ध कायम नरहेको ।

**(ङ) सञ्चालक समितिमा भएको हेरफेर र सो को कारण: संचालक समितिको विवरण: (२०७९ आषाढ मसान्त सम्म कायम रहेका)**

१. श्री सुनिलकुमार शर्मा	कार्यकारी अध्यक्ष
२. श्रीमती शोभना पोखरेल	सदस्य
३. श्री विजयकुमार पाण्डे	सदस्य
४. श्री नेत्रबन्धु बानिया	सदस्य
५. श्री सन्दिप गुरागाई	सदस्य
६. श्री सोइना शर्मा	सदस्य
७. श्री चुडामणि भण्डारी	सदस्य

**हाल कायम रहेको संचालक समितिको विवरण**

१. श्रीमती होमा देवि नेउपाने	कार्यकारी अध्यक्ष
२. श्रीमती शोभना पोखरेल	सदस्य
३. श्री विजयकुमार पाण्डे	सदस्य
४. श्री नेत्रबन्धु बानिया	सदस्य
५. श्री सन्दिप गुरागाई	सदस्य
६. श्री सोइना शर्मा	सदस्य
७. श्री चुडामणि भण्डारी	सदस्य

**(च) कारोबारलाई असर पार्ने मुख्य कुराहरु :**

कोभिड १९ को कारणले यस आ.व.मा पनि कम्पनीको कारोवारलाई असर पार्ने प्रमुख कारण रहेको ।

**(छ) लेखा परिक्षण प्रतिवेदनमा कुनै कौफियत उल्लेख भएको भए सो उपर सञ्चालक समितिको प्रतिक्रिया :**

लेखा परिक्षण प्रतिवेदनमा लेखा परिक्षकले दिएको प्रतिक्रिया बमोजिम आर्थिक कारोवार सञ्चालन गर्ने, गराउने ।

**(ज) लाभांश बाँडफाँड गर्न सिफारिस गरिएको रकम : २०७९ आषाढ मसान्तको संचित मुनाफाबाट चुक्ता पुजीको ६.४८ प्रतिशतका दरले (कर सहित) नगद लाभांश वितरण गर्ने भनी सञ्चालक समितिले सिफारिस गरेको ।**

**(झ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अंकित मूल्य त्यस्तो शेयर जफत हुनुभन्दा अगावै सो वापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयरवापत रकम फिर्ता गरेको भए सो को विवरण :**

आर्थिक वर्ष २०७८/७९ को यस अवधिमा कुनै शेयर जफत गरिएको छैन ।

**(ञ) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन:**

समिक्षा वर्षमा काठमाडौं मेडिकल कलेज र यसका सहायक कम्पनीहरु के.एम.सी. फार्मसी एण्ड मेडिकल सप्लाइज प्रा.लि., के.एम.सी. इन्भेष्टमेन्ट प्रा.लि. तथा एडभान्स्ड इमेजिङ एण्ड डायग्नोस्टिक सेण्टर प्रा.लि.को प्रगति सन्तोषजनक रहेको छ । कम्पनी र यसका सहायक कम्पनीहरुको कारोवारको प्रगति र सो अवधिको अन्तमा रहेको स्थिति संलग्न एकिकृत वित्तीय वासलात (Consolidated Financial Statement) ले प्रष्ट पार्दछ ।

(ट) कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेको प्रमुख कारोबारहरु र सो अवधिमा कम्पनीको कारोवारमा आएको कुनै महत्वपूर्ण परिवर्तन:

यस कलेजको प्रमुख व्यवसाय MBBS, B.Sc. Nursing, BDS, PG तथा DM/MCh को शिक्षा प्रदान गर्ने तथा शिक्षण अस्पतालमा बिरामीहरुलाई सुपथ मुल्यमा गुणस्तरीय सेवा प्रदान गर्ने रहेको र सो अवधिमा कलेजको कारोवारमा कुनै परिवर्तन आएको छैन । साथै कलेजको सहायक कम्पनीहरु के.एम.सी. फार्मसी एण्ड मेडिकल सप्लाइज प्रा.लि. ले औषधी खरिद बिक्री कार्य गर्दै आएको तथा एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर प्रा.लि. रेडियो डाइग्नोस्टिक सेवाहरु प्रदान गर्दै आइरहेको र ती कम्पनीहरुको कारोवारमा कुनै परिवर्तन भएको छैन ।

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

यस्तो कुनै जानकारी कम्पनीलाई प्राप्त भएको छैन ।

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

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

सि.नं.	नाम	शेयर संख्या
१	श्रीमती होमा देवि नेउपाने	८२९९१
२	श्रीमति शोभना पोखरेल	४५८९९२
३	श्री विजय कुमार पाण्डे	३०७३२०
४	श्री नेत्रबन्धु बानिया	१०००
५	श्री सन्दिप गुरागाई	१०००
६	श्री सोइना शर्मा	४७६१७४
७	श्री चुडामणी भण्डारी	१०००

(ढ) विगत आर्थिक वर्षमा कम्पनीसंग सम्बन्धित सम्भौताहरुमा कुनै संचालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराईएको जानकारीका व्यहोरा:

कम्पनीलाई त्यस्तो जानकारी उपलब्ध नभएको ।

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

यस्तो कुनै कारोवार भएको छैन ।

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

कम्पनीको कारोवारमा बृद्धि हुदै जाने क्रममा आन्तरिक नियन्त्रण प्रणालीलाई अझ प्रभावकारी बनाउनु पर्ने महशुस गरी आन्तरिक लेखापरीक्षकबाट नियमित रुपमा आन्तरिक लेखापरीक्षण कार्य भैरहेको छ ।

(थ) विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण:

विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण देहाय वमोजिम रहेको छ ।

कर्मचारी खर्च रु. ५२,०८,२४,४८२

व्यवस्थापन खर्च रु. २३,३७,५८,५८९

जम्मा रु. ७५,४५,८३,०७१/-

(द) लेखापरीक्षण समितिका सदस्यहरुको नामावली, निजहरुले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेका काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सो को विवरण: छैन ।

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

छैन ।



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

यस आ.ब. २०७३/७४ देखि कम्पनीको आर्थिक अवस्थालाई मध्य नगर गर्दै संचालक समितिले सो इच्छाले यो सुविधालाई उपभोग गरेको छैन ।

साथै प्राचार्य तथा अस्पताल निर्देशकको पारिश्रमिक वापत जम्मा रु.८३७४५०२.६४/- भुक्तानी गरिएको छ ।

(प) शेयरधनीहरूले बुझिलिन बाँकी रहेको लाभांशको रकम:

२०७९ आषाढ मसान्तमा भूक्तानी गर्न बाँकी लाभांश रु. १,०४,३३,३३२/-रहेको ।

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

कम्पनीलाई आवश्यक पर्ने सम्पत्तिहरू (जमिन, भवन, अस्पताल उपकरण, कार्यालय सामान) को खरिद बिक्रीको विवरण वित्तिय विवरणको अनुसूचि ४.८ मा रहेको छ । सम्पत्ति खरिद बिक्री गर्दा प्रचलित बजार मूल्यको आधारमा कम्पनीको आर्थिक प्रशासन विनियमावलीले तोकेको कार्यविधि अवलम्वन गरिएको छ ।

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

छैन ।

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

छैन ।

(म) अन्य आवश्यक कुराहरू:

छैन ।





SUJAN KAFLE & ASSOCIATES  
Chartered Accountants

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**INDEPENDENT AUDITOR'S OPINION  
TO THE SHAREHOLDERS OF  
Kathmandu Medical College Public Limited**

**Report on the Audit of Consolidated Financial Statements**

**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 Ashad 32, 2079 (corresponding to July 16, 2022) and the consolidated statement of profit or loss, the consolidated statement of other comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information prepared in accordance with Nepal Financial Reporting Standards.

In our opinion, the financial statements of the company and the consolidated financial statements of the group present fairly, in all material respects, the financial position of the company and the group as at Ashad 32, 2079 (corresponding to July 16, 2022) and its financial performance, the statement of comprehensive income, the statement of changes in equity and the statement of cash flow for the year then ended in accordance with the Nepal Financial Reporting Standards.

**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 the audit of the financial statements and include the most significant assessed risk of material misstatement (whether or not due to fraud) identified, including those which had the greatest effect on the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. Except the matters provided in basis of opinion section, we have determined that there are no key audit matters to communicate in this report.

**Other Information**

Management is responsible for other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

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



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misstated. If based on the work we will perform, we conclude that there will material misstatement of the other information, we will require to report that fact appropriately.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of 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 is responsible for overseeing the Group's financial reporting process.

#### **Auditor's Responsibility for the Audit of the Financial Statements**

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

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

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company and its subsidiary's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.
- Evaluate the overall presentation, structure, content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion

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

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

### Report on Other Legal and Regulatory Requirements

Based on our examination of the consolidated financial statements as aforesaid, we report that:

- a. 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.
- b. The accounts and records of the company and its subsidiaries have been maintained as required by law and practice in a manner to reflect the real affairs of the Group.
- c. The consolidated statement of financial position, consolidated statement of financial performance and the consolidated statement of cash flow dealt with by this report are in agreement with the books of account of the Group.
- d. In our opinion and to the best of our information and according to the explanation given to us, the Board of Directors, the representative or any employee of the company and its subsidiaries have not acted contrary to the provision of law relating to accounts nor caused direct loss or damage to the Group deliberately or acted in a manner that would jeopardized the interest and security of the Group and the business of the Group appears to have been conducted satisfactorily.



-----  
Laba Kumar Khatri | FCA  
Partner

Place: Kathmandu

Date: November 02, 2022

UDIN No.: 221116CA00739bSFNL



## Statement of Financial Position

For the year ended 32 Asar 2079

(NPR)

Particulars	Group			KMC	
	Note	Current Year	Previous Year	Current Year	Previous year
<b>ASSETS</b>					
<b>Non Current Assets</b>					
Property Plant & Equipments	4.3	3,649,226,658	2,587,098,230	2,331,995,958	1,973,831,210
Goodwill	4.1	23,547,430	23,547,430	-	-
Investments	4.4	-	-	354,012,197	204,012,197
Other Non Current Assets	4.5	32,115,019	4,010,199	32,115,019	4,010,199
<b>Total Non Current Assets</b>		<b>3,704,889,106</b>	<b>2,614,655,858</b>	<b>2,718,123,174</b>	<b>2,181,853,605</b>
Deferred Tax Assets		-	-	-	-
<b>Current Assets</b>					
Short Term Investments	4.7	-	-	-	-
Inventories	4.8	21,105,745	10,394,358	8,455,725	8,920,483
Trade Receivables	4.9	6,717,880	3,935,141	-	-
Other Current Assets	4.10	256,321,346	267,907,829	179,651,883	158,866,493
Cash & Cash Equivalent	4.11	8,888,818	21,563,955	3,115,273	10,037,564
Current Tax Assets	4.15	52,352,712	49,197,600	41,414,667	39,559,743
<b>Total Current Assets</b>		<b>345,386,501</b>	<b>352,998,882</b>	<b>232,637,548</b>	<b>217,384,282</b>
<b>Total Assets</b>		<b>4,050,275,607</b>	<b>2,967,654,740</b>	<b>2,950,760,722</b>	<b>2,399,237,888</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Current Liabilities</b>					
Trade & Other Payables	4.12	617,579,653	468,309,442	558,923,168	402,579,117
Short Term Borrowings	4.13	139,769,801	165,127,581	139,769,801	165,127,581
Other Current Liabilities	4.14	76,729,160	68,248,287	68,029,160	66,328,287
Current Tax Liabilities	4.15	-	-	-	-
<b>Total Current Liabilities</b>		<b>834,078,614</b>	<b>701,685,309</b>	<b>766,722,130</b>	<b>634,034,984</b>
<b>Non Current Liabilities</b>					
Long Term Borrowing & Debt	4.16	2,020,438,000	1,060,280,000	994,058,000	582,200,000
Deferred Tax Liabilities	4.6	68,795,495	54,033,173	64,755,907	56,377,425
Deferred Grant Liabilities		23,816,000	29,770,000	23,816,000	29,770,000
Long Term Provision		-	-	-	-
Other Non-Current Liabilities	4.17	396,050,146	420,900,447	396,050,146	422,710,884
<b>Total Non Current Liabilities</b>		<b>2,509,099,641</b>	<b>1,564,983,620</b>	<b>1,478,680,053</b>	<b>1,091,058,309</b>
<b>Equity</b>					
Share Capital	4.18	600,955,300	600,955,300	600,955,300	600,955,300
Retained earning & other reserves	4.19	98,327,179	91,829,084	104,403,239	73,189,295
Non Controlling Interest (NCI)	4.1	7,814,873	8,201,427	-	-
<b>Total Equity and NCI</b>		<b>707,097,352</b>	<b>700,985,811</b>	<b>705,358,539</b>	<b>674,144,595</b>
<b>Total Equity &amp; Liabilities</b>		<b>4,050,275,607</b>	<b>2,967,654,740</b>	<b>2,950,760,722</b>	<b>2,399,237,888</b>

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

Homa Devi Neupane  
Executive Chairman

Mr. Vijay Kumar Pandey  
Director

Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director

Mr. Chudamani Bhandari  
Director

Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner

Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu



## Statement of Profit or Loss

For the year ended 32 Asar 2079

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Revenue	4.21	919,678,236	1,044,020,790	897,587,740	1,009,833,101
Other Income	4.22	388,418,493	147,983,347	314,728,584	138,150,925
<b>Total Income</b>		<b>1,308,096,729</b>	<b>1,192,004,137</b>	<b>1,212,316,325</b>	<b>1,147,984,026</b>
Hospital Supplies Consumption	4.23	95,322,978	224,146,702	92,931,471	194,358,499
Personnel Expenses	4.24	520,824,482	594,549,513	520,824,482	588,475,640
Administrative Expenses	4.25	248,361,207	156,542,381	233,758,589	156,373,369
Depreciation and Amortization	4.26	131,882,360	101,464,004	129,309,384	100,119,431
Finance Costs	4.27	182,854,202	61,908,987	95,558,321	57,197,944
Impairment charge ( Reversal) of financial assets measured at amortized cost		1,877,229	-		
<b>Total Expenses</b>		<b>1,181,122,459</b>	<b>1,138,611,587</b>	<b>1,072,382,246</b>	<b>1,096,524,883</b>
Share of profit of Associates	4.1				
<b>Profit Before Tax</b>		<b>126,974,271</b>	<b>53,392,550</b>	<b>139,934,079</b>	<b>51,459,143</b>
<b>Income Tax Expense</b>		<b>43,560,730</b>	<b>13,451,363</b>	<b>39,330,128</b>	<b>12,721,534</b>
Current Tax	4.28	22,529,925	7,547,597	16,585,778	7,547,597
Deferred Tax	4.28	21,030,805	5,903,767	22,744,349	5,173,937
<b>Profit/(Loss) for the year from Continuous Operation</b>		<b>83,413,541</b>	<b>39,941,187</b>	<b>100,603,951</b>	<b>38,737,609</b>
Profit/(Loss) for the year from Discontinue Operation ( NFRS-5)			-		
<b>Profit for the Period</b>		<b>83,413,541</b>	<b>39,941,187</b>	<b>100,603,951</b>	<b>38,737,609</b>

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

Homa Devi Neupane  
Executive Chairman

Mr. Vijay Kumar Pandey  
Director

Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director

Mr. Chudamani Bhandari  
Director

Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu

## Statement of Distribution of profit

For the year ended 32 Asar 2079

Particulars	NPR	
	Current Year	Previous Year
<b>Net profit or (loss) as per statement of profit or loss</b>	<b>100,603,951</b>	<b>38737608.82</b>
<b>Opening Figures</b>		
<b>Appropriations:</b>		
a. General reserve		
b. Foreign exchange fluctuation fund		
c. Capital redemption reserve		
d. Corporate social responsibility fund		
e. Employees' Gratuity Fund		
f. Other		
>Investment adjustment reserve		
>Cash dividend		
>Bonus Share issued		
>Corporate Social Responsibility Fund		
>Employee training fund		
>Share issue expenses written off		
>Others		
<b>Profit or (loss) before regulatory adjustment</b>	<b>100,603,951</b>	<b>38,737,609</b>
<b>Regulatory adjustment :</b>		
a. Interest receivable (-)/previous accrued interest received (+)		
b. Short loan loss provision in accounts (-)/reversal (+)		
c. Short provision for possible losses on investment (-)/reversal (+)		
d. Short loan loss provision on Non Banking Assets (-)/reversal (+)		
e. Deferred tax assets recognised (-)/ reversal (+)		
f. Goodwill recognised (-)/ impairment of Goodwill (+)		
g. Bargain purchase gain recognised (-)/reversal (+)		
h. Actuarial loss recognised (-)/reversal (+)	(57,463,471)	
i. Other (+/-)	8,097,386	
Distributable profit or (loss)	<b>51,237,866</b>	<b>38,737,609</b>

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

Homa Devi Neupane  
Executive Chairman

Mr. Vijay Kumar Pandey  
Director

Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director

Mr. Chudamani Bhandari  
Director

Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu

## Statement of Other Comprehensive Income

For the year ended 32 Asar 2079

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
<b>Profit for the year</b>		83413540.85	39,941,187	100603951.2	38,737,609
<b>Other Comprehensive Income, Net of Income Tax</b>					
<b>a) Items that will not be reclassified to profit or loss</b>					
(Gains)/losses from investment in equity instruments measured at fair value					
Gains/(losses) on revaluation				57,463,471	
Actuarial gains/(losses) on defined benefit plans				(14,365,868)	
Income tax relating to above items					
Net other comprehensive income that will not be reclassified to profit or loss					
<b>b) Items that are or may be reclassified to profit or loss</b>					
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					
<b>c) Share of other comprehensive income of associate accounted as per equity method</b>					
Other Comprehensive Income for the year, Net of Income Tax					
<b>Total Comprehensive Income for the Period</b>		<b>83,413,541</b>	<b>39,941,187</b>	<b>57,506,348</b>	<b>38,737,609</b>
<b>Total Comprehensive Income attributable to:</b>					
Equity-Holders of the Company		83,413,541	39,941,187	57,506,348	38,737,609
Non-Controlling Interest					
<b>Total Comprehensive Income for the Period</b>		<b>83,413,541</b>	<b>39,941,187</b>	<b>57,506,348</b>	<b>38,737,609</b>
Earnings per Share					
Basic Earnings per Share				9.57	6.45
Diluted Earnings per Share				9.57	6.45

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

Homa Devi Neupane  
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Director

Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director

Mr. Chudamani Bhandari  
Director

Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu



## Statement of Cash Flows

For the year ended 32 Asar 2079

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit/(Loss) as per Income Statement	126,974,271	53,392,550	139,934,079	51,459,143
<b>Adjustment for Non-Cash and Non Operating Expenses:</b>				
Depreciation	131,882,360	101,464,004	129,309,384	100,119,431
Finance Income	(2,718,667)	(1,158,345)	(284,800)	(94,539)
Interest & financial charges	182,854,202	61,908,987	95,558,321	57,197,944
Transferred from deferred income	(6,240,077)	(251,922)	(6,240,077)	(251,922)
(Gain)/Loss on sale of fixed assets	-	(2,215,907)	(412,484)	(215,907)
Dividend income	-	-	-	-
Excess provision write back	-	-	-	-
Actuarial gain/loss on long service benefit	(57,463,471)	8,860,776	(57,463,471)	8,860,776
Impairment of Goodwill	-	-	-	-
Deferred Tax	6,268,482	-	6,268,482	-
<b>Operating Cash Flow Before Change in Working Capital</b>	<b>375,288,618</b>	<b>222,000,143</b>	<b>306,669,433</b>	<b>217,074,926</b>
<b>Working Capital Adjustments:</b>				
(Increase)/Decrease in Current Assets	(1,907,644)	(160,457,023)	(20,320,633)	3,110,131
(Increase)/Decrease in Other Non-Current Assets	(28,104,820)	(518,209)	(28,104,820)	(70,708,313)
Increase/(Decrease) in Current Liabilities	132,393,305	4,961,814	132,687,145	(44,042,843)
Increase/(Decrease) in Other Non-Current Liabilities	38,853,247	(12,850,662)	(20,420,660)	(10,209,552)
<b>Cash Flows from Operating Activities Before Income Tax</b>	<b>516,522,706</b>	<b>53,136,064</b>	<b>370,510,465</b>	<b>95,224,349</b>
Income tax payment	31,953,519	71,328,826	24,726,902	47,176,687
<b>Net Cash flows from operating activities</b>	<b>484,569,187</b>	<b>(18,192,763)</b>	<b>345,783,564</b>	<b>48,047,662</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Acquisition of property, plant & equipments	(1,194,010,788)	(869,451,192)	(487,474,133)	(262,028,374)
Increase in capital work in progress	-	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-
Increase in Short Term Investment	-	-	(150,000,000)	(132,000,000)
Finance Income	2,718,667	1,158,345	284,800	94,539
Dividend income	-	-	-	-
<b>Net Cash Flows from Investing Activities</b>	<b>(1,191,292,121.12)</b>	<b>(868,292,846.32)</b>	<b>(637,189,332.21)</b>	<b>(393,933,834.41)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from the issue of share capital	-	-	-	-
Increase/(Decrease) in long term borrowing & debt	960,158,000	907,513,333	411,858,000	429,433,333
Payment of interest & financial charges	(182,854,202)	(61,908,987)	(95,558,321)	(57,197,944)
Dividends paid	(17,788,277)	(50,420,150)	(17,788,277)	(50,420,150)
Grant Receipt/Refunded	(5,954,000)	29,770,000	(5,954,000)	29,770,000
Other receipt and payment	(59,513,722)	(1,514,477)	(8,073,924)	(396,052)
<b>Net Cash Flows from Financing Activities</b>	<b>694,047,798</b>	<b>823,439,720</b>	<b>284,483,478</b>	<b>351,189,187</b>
Net increase in cash and cash equivalents	(12,675,136)	(63,045,889)	(6,922,291)	5,303,015
Cash and cash equivalents at the beginning of the period	21,563,955	84,609,844	10,037,564	4,734,549
<b>Cash and cash equivalents at the end of the period</b>	<b>8,888,819</b>	<b>21,563,955</b>	<b>3,115,273</b>	<b>10,037,564</b>

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

Homa Devi Neupane  
Executive Chairman  
Mr. Vijay Kumar Pandey  
Director  
Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director  
Mr. Chudamani Bhandari  
Director  
Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu





## Statement of Change in Equity of Group

For the year ended 32 Asar 2079

Statement of Change in Equity of Group											
Attributable to Equity-Holders of the Company											
Particulars	Share Capital	Other Reserves	KMC	PHARMA	AIDC	KMC INV		Retained Earning	Total	Non-Controlling Interest	Total Equity
<b>Balance at Shrawan 01, 2077</b>	<b>600,955,300</b>	<b>1,682,304</b>	-	-	-			<b>102,143,716</b>	<b>704,781,320</b>	<b>8,197,931</b>	<b>712,979,251</b>
Non Controlling Interest in Fair Value									-		-
Consolidation adjustments									-		-
Comprehensive Income for the year											
<b>Profit for the year</b>			<b>38,668,262</b>	<b>685,566</b>	<b>279,759</b>	<b>(228,200)</b>		<b>39,405,386</b>	<b>39,405,386</b>	<b>27,668</b>	<b>39,433,055</b>
<b>Other Comprehensive Income, Net of Tax</b>									-		-
Gains/(losses) from investment in equity instruments measured at fair value									-		-
Gains/(losses) on revaluation									-		-
Actuarial gains/(losses) on defined benefit plans									-		-
Gains/(losses) on cash flow hedge									-		-
Exchange gains/(losses)(arising from translating financial assets of foreign operation)									-		-
<b>Total Comprehensive Income for the year</b>	-	-	<b>38,668,262</b>	<b>685,566</b>	<b>279,759</b>	<b>(228,200)</b>		<b>39,405,386</b>	<b>39,405,386</b>	<b>27,668</b>	<b>39,433,055</b>
Transfer to Reserves during the year									-		-
Transfer from Reserves during the year		(251,921)							(251,921)		(251,921)
<b>Transactions with Owners, directly recognized in Equity</b>											-
Share Issued									-		-
Share Based Payments									-		-
Dividend to Equity-Holders									-		-
Bonus Shares Issued									-		-
Cash Dividend Paid								(50,420,150)	(50,420,150)		(50,420,150)
Other								(730,252)	(730,252)	(24,172)	(754,424)
<b>Total Contributions by and Distributions</b>	-	(251,921)	-	-	-	-		(51,150,402)	(51,402,323)	(24,172)	(51,426,495)
<b>Balance at Asar 31, 2078</b>	<b>600,955,300</b>	<b>1,430,384</b>	<b>38,668,262</b>	<b>685,566</b>	<b>279,759</b>	<b>(228,200)</b>		<b>90,398,700</b>	<b>692,784,384</b>	<b>8,201,427</b>	<b>700,985,811</b>



## Statement of Change in Equity of Group

For the year ended 32 Asar 2079

<b>Balance at Shrawan 01, 2078</b>	<b>600,955,300</b>	<b>1,430,384</b>	<b>38,668,262</b>	<b>685,566</b>	<b>279,759</b>	<b>(228,200)</b>		<b>90,398,700</b>	<b>692,784,384</b>	<b>8,201,427</b>	<b>700,985,811</b>
Non Controlling Interest in Fair Value									-		-
Consolidation adjustments									-		-
Comprehensive Income for the year											
<b>Profit for the year</b>			<b>100,603,951</b>	<b>10,300,051</b>	<b>(3,968,100)</b>	<b>(45,200)</b>	<b>(31,187,992)</b>	<b>75,702,710</b>	<b>75,702,710</b>	<b>(386,554)</b>	<b>75,316,155</b>
<b>Other Comprehensive Income, Net of Tax</b>									-		-
Gains/(losses) from investment in equity instruments measured at fair value									-		-
Gains/(losses) on revaluation									-		-
Actuarial gains/(losses) on defined benefit plans			(43,097,603)					(43,097,603)	(43,097,603)		(43,097,603)
Gains/(losses) on cash flow hedge									-		-
Exchange gains/(losses)(arising from translating financial assets of foreign operation)									-		-
<b>Total Comprehensive Income for the year</b>	<b>-</b>	<b>-</b>	<b>57,506,348</b>	<b>10,300,051</b>	<b>(3,968,100)</b>	<b>(45,200)</b>	<b>(31,187,992)</b>	<b>32,605,106</b>	<b>32,605,106</b>	<b>(386,554)</b>	<b>32,218,552</b>
Transfer to Reserves during the year									-		-
Transfer from Reserves during the year		(286,077)							(286,077)		(286,077)
<b>Transactions with Owners, directly recognized in Equity</b>											-
Share Issued									-		-
Share Based Payments									-		-
Dividend to Equity-Holders									-		-
Bonus Shares Issued									-		-
Cash Dividend Paid								(17,788,277)	(17,788,277)		(17,788,277)
Other								(8,032,656)	(8,032,656)	-	(8,032,656)
<b>Total Contributions by and Distributions</b>	<b>-</b>	<b>(286,077)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,820,933)</b>	<b>(26,107,010)</b>	<b>-</b>	<b>(26,107,010)</b>
<b>Balance at Asar 32, 2079</b>	<b>600,955,300</b>	<b>1,144,307</b>	<b>96,174,610</b>	<b>10,985,617</b>	<b>(3,688,341)</b>	<b>(273,400)</b>	<b>(31,187,992)</b>	<b>97,182,874</b>	<b>699,282,480</b>	<b>7,814,873</b>	<b>707,097,352</b>

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

Homa Devi Neupane  
Executive Chairman  
Mr. Vijay Kumar Pandey  
Director  
Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director  
Mr. Chudamani Bhandari  
Director  
Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu

## Statement of Change in Equity of KMC

For the year ended 32 Asar 2079

Statement of Change in Equity of KMC											
Attributable to Equity-Holders of the Company											
Particulars	Share Capital	Other Reserves	KMC	PHARMA	AIDC	KMC INV	KDMS	Retained Earning	Total	Non-Controlling Interest	Total Equity
<b>Balance at Shrawan 01, 2077</b>	<b>600,955,300</b>	<b>1,682,304</b>	-	-	-			<b>83,654,931</b>	<b>686,292,535</b>		<b>686,292,535</b>
Comprehensive Income for the year									-		
<b>Profit for the year</b>								<b>38,668,262</b>	<b>38,668,262</b>		<b>38,668,262</b>
<b>Other Comprehensive Income, Net of Tax</b>									-		
Gains/(losses) from investment in equity instruments measured at fair value									-		-
Gains/(losses) on revaluation									-		-
Actuarial gains/(losses) on defined benefit plans									-		-
Gains/(losses) on cash flow hedge									-		-
Exchange gains/(losses)(arising from translating financial assets of foreign operation)									-		-
<b>Total Comprehensive Income for the year</b>								<b>38,668,262</b>	<b>38,668,262</b>		<b>38,668,262</b>
Transfer to Reserves during the year			-						-		-
Transfer from Reserves during the year		(251,921)							(251,921)		(251,921)
<b>Transactions with Owners, directly recognized in Equity</b>									-		-
Share Issued									-		-
Share Based Payments									-		-
Dividend to Equity-Holders									-		-
Bonus Shares Issued									-		-
Cash Dividend Paid								(50,420,150)	(50,420,150)		(50,420,150)
Other								(144,131)	(144,131)		(144,131)
<b>Total Contributions by and Distributions</b>	<b>-</b>	<b>(251,921)</b>	<b>-</b>					<b>(50,564,281)</b>	<b>(50,816,202)</b>		<b>(50,816,202)</b>
<b>Balance at Asar 31, 2078</b>	<b>600,955,300</b>	<b>1,430,383</b>	<b>-</b>					<b>71,758,912</b>	<b>674,144,595</b>		<b>674,144,595</b>
<b>Balance at Shrawan 01, 2078</b>	<b>600,955,300</b>	<b>1,430,383</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>71,758,911</b>	<b>674,144,595</b>		<b>674,144,595</b>



## Statement of Change in Equity of KMC

For the year ended 32 Asar 2079

Comprehensive Income for the year									-	
<b>Profit for the year</b>								<b>100,603,951</b>	<b>100,603,951</b>	<b>100,603,951</b>
<b>Other Comprehensive Income, Net of Tax</b>									-	-
Gains/(losses) from investment in equity instruments measured at fair value									-	-
Gains/(losses) on revaluation									-	-
Actuarial gains/(losses) on defined benefit plans							(43,097,603)	(43,097,603)		(43,097,603)
Gains/(losses) on cash flow hedge									-	-
Exchange gains/(losses)(arising from translating financial assets of foreign operation)									-	-
<b>Total Comprehensive Income for the year</b>							<b>57,506,348</b>	<b>57,506,348</b>		<b>57,506,348</b>
Transfer to Reserves during the year										
Transfer from Reserves during the year		(286,077)							(286,077)	(286,077)
<b>Transactions with Owners, directly recognized in Equity</b>									-	-
Share Issued									-	-
Share Based Payments									-	-
Dividend to Equity-Holders									-	-
Bonus Shares Issued									-	-
Cash Dividend Paid							(17,788,277)	(17,788,277)		(17,788,277)
Other							(8,218,049)	(8,218,049)		(8,218,049)
Impairment of Goodwill									-	-
<b>Total Contributions by and Distributions</b>		-	(286,077)	-			<b>(26,006,326)</b>	<b>(26,292,403)</b>		<b>- (26,292,403)</b>
<b>Balance at Asar 32, 2079</b>	<b>600,955,300</b>	<b>1,144,306</b>	<b>-</b>				<b>103,258,933</b>	<b>705,358,539</b>		<b>705,358,539</b>

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

Homa Devi Neupane  
Executive Chairman  
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Director

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Director  
Mr. Chudamani Bhandari  
Director  
Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu

# SIGNIFICANT ACCOUNTING POLICIES & NOTES TO CONSOLIDATED STATEMENT OF FIANCIAL STATEMENTS

## 1. Reporting Entity

### 1.1 Corporate Information

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

### Primary Activities of KMC

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

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

### 1.2 Consolidated Financial Statements

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

### 1.3 Ownership held by the KMC in subsidiary companies

Name of the Company	Status	Ownership as on 16- July-2022	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 Company Act2063
K.M.C Investment Pvt. Ltd.	Subsidiary	100%	Private Limited which is registered under Companies Act, 2063
Kasthamandap Diagnostic and Medical Service Pvt. Ltd.	Subsidiary	100%	Private Limited which is registered under Companies Act,2063

### 1.4 Subsidiary Companies

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

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

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



of K.M.C Investment Pvt. Ltd. is to make investment in financial sectors, financial market, housing, real estate and similar activities.

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

## 2. Basis of Preparation

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

The financial statements comprise Statement of Financial Position, Statement of Profit or Loss and Statement of Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Notes to the accounts. The significant accounting policies applied in the preparation of 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 company which comprises components mentioned above have been prepared in accordance with Nepal Financial Reporting Standards 2018 (hereafter referred as NFRS) issued by Accounting Standard Board of Nepal, endorsed by the Institute of Chartered Accountants of Nepal and in compliance with the requirements of the Companies Act, 2063 and Generally Accepted Accounting Principles.

### 2.2 Reporting Period and Approval of Financial Statements

#### 2.2.1. Reporting Period

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

	Nepali Calendar	English Calendar
	1st Shrawan 2078 to	16th July 2021 to
Current Year Period	32nd Ashad 2079	16th July 2022
	1st Shrawan 2077 to	16th July 2020 to
Previous Year Period	31st Ashad 2078	15th July 2021

#### 2.2.2. Responsibility for Financial Statement

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

#### 2.2.3. Approval of Financial Statements by Directors

The accompanied Financial Statements have been authorized by the Board of Directors vide its resolution dated September 5, 2022 and recommended for its approval by the Annual General Meeting of the shareholders.

### 2.3 Functional and Presentation Currency

The Financial Statements of the company are presented in Nepalese Rupees (NPR), which is the



currency of the primary economic environment in which the group operates. Financial information has been presented in Nepalese Rupees.

#### 2.4 Use of Estimates, Assumptions and Judgments.

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

##### 2.4.1 Going Concern

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

#### 2.5 Changes in accounting Policy

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

#### 2.6 New Reporting standards issued and effective

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

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

- 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 company have been prepared on the historical cost basis, except where the standards require otherwise.

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

### 3.2 Basis of Consolidation

#### a. Goodwill on Consolidation

The Group’s financial statements comprise consolidation of the 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 Associates 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 acquired, 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 acquired 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.

#### b. 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 Group's interest in a Subsidiary that do not result in a loss of control are accounted 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 relative interests in the Subsidiary.

#### c. Investment in Subsidiaries

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

- KMC Pharmacy & Medical Supplies Pvt. Ltd.
- Advanced Imaging & Diagnostic Centre Pvt. Ltd.
- K.M.C 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 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 newly established Kasthamandap Diagnostic and Medical Services Pvt. Ltd. for the reporting period.

#### d. Loss of Control

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

However the Company has not lost control over its any subsidiaries.

#### e. 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 Company 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 Company becomes a party to the contractual provisions of the instrument. This includes 'regular way trades'. Regular way trade means purchases or sales of financial assets that required delivery of assets within the time frame generally established by regulation or convention in the market place.

##### b. Recognition and Initial Measurement of Financial Instruments

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

### **Classification and Subsequent Measurement of Financial Instruments**

#### **Classification and Subsequent Measurement of Financial Assets**

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

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

The subsequent measurement of financial assets depends on their classification.

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

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

##### (i) **Financial Assets Held for Trading**

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



hedging instruments in hedge relationships as defined by Nepal Accounting Standards (NAS) 39 “Financial Instruments: Recognition and Measurement”.

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

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

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

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

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

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

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

**(b) Held to Maturity Financial Assets**

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

**(c) Loans and Receivables from Customers**

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

- Those that the Company intends to sell immediately or in the near term and those that

the company, upon initial recognition, designates as fair value through profit or loss.

- Those that the Company, upon initial recognition, designates as available for sale
- Those for which the Company may not recover substantially all of its initial investment through contractual cash flows, other than because of credit deterioration.

After initial measurement, loans and receivables are subsequently measured at amortized cost using the effective interest rate, less allowance for impairment. Within this category, loans and advances to the customers have been recognized at amortized cost using the method that very closely approximates effective interest rate method. The amortization is included in 'Interest Income' in the Statement of Profit or Loss. The losses arising from impairment are recognized in 'Impairment charge / reversal for loans and other losses' in the Statement of Profit or Loss.

**(d) Financial Assets Available for Sale**

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

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

**Classification and Subsequent Measurement of Financial Liabilities**

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

**(a) Financial liabilities at fair value through profit or loss**

- i. Financial liabilities held for trading
- ii. Financial liabilities designated at fair value through profit or loss

**(b) Financial liabilities at amortized cost**

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

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

**(a) (i) Financial Liabilities Held for Trading**

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

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



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

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

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

**(b) Financial Liabilities At Amortized Cost**

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

## De-recognition of Financial Assets and Liabilities

**(a) De-recognition of Financial Assets**

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

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

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

**(b) De-recognition of Financial Liabilities**

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

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

### Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount presented in the Statement of Financial Position when and only when the Company has a legal right to set off the recognized amounts and it intends either to settle on a net basis or to realize the asset and settle the liability simultaneously. Income and expenses are presented on a net basis only when permitted under NFRSs or for gains and losses arising from a group of similar transaction such as in trading activity.

### Amortized Cost Measurement

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

### Determination of Fair Value

'Fair value' is the price that would be received to sell an asset or paid to transfer a liability (exit price) in an orderly transaction between market participants at the measurement date in the principal or, in its absence, the most advantageous market to which the Company has access at that date. The fair value of liability reflects its non-performance risk.

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

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

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

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

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

Further, all unquoted equity investments are recorded at cost.

### 3.5 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 Company does not have any derivative financial instruments.

### 3.7 Property, Plant and Equipment

#### Recognition

An intangible asset is an identifiable non-monetary asset without physical substance, held for use in the production or supply of goods or services, for rental to others or for administrative



purposes. An intangible asset is recognized if it is probable that the future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. An intangible asset is initially measured at cost. Expenditure incurred on an intangible item that was initially recognized as an expense by the Company in previous annual Financial Statements or interim Financial Statements are not recognized as part of the cost of an intangible asset at a later date.

### Computer Software & Licenses

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

### Subsequent Expenditure

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

Goodwill is measured at cost less accumulated impairment losses.

### Amortization of Intangible Assets

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

### Subsequent Cost

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

### Depreciation

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

Asset Category	Rate of Depreciation per annum (%)	
	For the year ended 15 July 2019	For the year ended 16 July 2020
Buildings	3%	3%
Leasehold Properties	20%	20%
Furniture & Fixture	15%	15%



Electronic and Office Equip-ment	20%	20%
Transport Devices	15%	15%
Hospital & Scientific Equip-ment	15%	15%
Other Assets	15%	15%
Library Books	10%	10%

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

### Changes in Estimates

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

### Capital Work in Progress

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

### Borrowing Costs

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

### De-recognition

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

### Impairment of PPE

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

## 3.8 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 Company in previous annual Financial Statements or interim Financial Statements are not recognized as part of the cost of an intangible asset at a later date.

### Computer Software & Licenses

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

### Subsequent Expenditure

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

Goodwill is measured at cost less accumulated impairment losses.

### Amortization of Intangible Assets

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

Asset Category	For the year ended 16 July 2022	For the year ended 15 July 2021
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 Gratuity Obligation

#### 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 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 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 was carried out by M/s Insured Tech Actuary, 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. As per the valuation report dated 23 September 2022, the gratuity liability was NPR 160,860,092 and the same amount of provision has been maintained in books of account as follows:

**Defined benefit obligation (liability)..... : 160,860,092**

**Fair Value of Plan assets ..... : 107,091,943**

**Fund status / Surplus (Deficit) ..... : (53,768,149)**

The amount charged in profit and loss account in fiscal year 2078/79 is Rs. 2,50,73,929.

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

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 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	15-7-2021	16-7-2022
Present Value of Defined Benefit Obligation	8,615,965.00	9,713,608

### 3.13 Revenue Recognition

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

### 3.14 Finance and Operating Leases

Premises are taken are operating 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. NFRS 17, "Leases" is applied for accounting leases.

### 3.15 Foreign Currency Transactions, Translation and Balances

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

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

### 3.16 Share Capital and Reserves

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

### 3.17 Earnings Per Share Including Diluted

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

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

### 3.18 Dividend on Ordinary Shares

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

### 3.19 Cash Flow Statement

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

### 3.20 Comparative Figures

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

## 4. Schedules of Explanatory Information to Financial Statements

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

### 4.1 Goodwill Valuation

At the date when KMC had acquired additional 70.11% shares in Advanced Imaging and Diagnostic Center Pvt. Ltd, Goodwill has been computed as per NFRS 3, "Business Combination". Non-Controlling interest and value of existing shareholding has been valued at fair value.

More details of Goodwill computed are as follows:

Calculation of Goodwill	
Fair value of Previously held Equity Interest	17,400,000
Fair value of PC	58,050,000
Fair value of NCI	7,350,000
Less: Fair value of net assets on acquisition	59,252,570
Goodwill	23,547,430
Less: Impairment of Goodwill	-
Goodwill for consolidated statement	23,547,430

### Impairment of Goodwill

From the date of recognition of goodwill, as required by NAS 36 Impairment, at the end of every fiscal year, goodwill has been tested for impairment.

During this fiscal year also goodwill has been tested for impairment. But no any impairment has been identified on goodwill.

### 4.2 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 fellow 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 were occurred as arm's length transactions.
- The nature of 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 interest free short-term loan from AIDC. All these transactions were occurred as arm's length transactions.
- The nature of transaction entered into with K.M.C Investment Pvt. Ltd includes Representation in Board of Directors, Assists in overall operation and management etc. The Company has taken interest free loan & advance from KMC Investment. All these transactions were occurred as arm's length transactions.
- The nature of transaction entered into 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 rental expense payment for using of Lap Plant & Machinery, House Space, required consumables



and employee from KMC Hospital. The company had also provided interest free loan & advance. All these transactions were occurred as arm's length transactions.

#### Associates:

The company does not have any associates.

#### Other Related Parties:

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

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

#### Fellow Subsidiaries:

The company does not have any fellow subsidiary companies.

#### Key Management Personnel (KMP):

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

KMPs of the Kasthamandap includes following persons:

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

#### (b) Key Management Personnel Compensation:

Particulars	Current Year	Previous Year
Short-term employee benefits	83,74,502	48,41,813
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Meeting Fees	-	-
<b>Total</b>	-	-

**Payment to Chief Executive Officer (CEO)**

Particulars	Current Year	Previous Year
Annual salary and allowances	-	-
Performance based allowances	-	-
i) Employee Bonus	-	-
ii) Benefits as per prevailing provisions	-	-
iii) Incentives	-	-
<b>Insurance related benefits</b>	-	-
i) Life Insurance	-	-
ii) Accident Insurance	-	-
iii) Health Insurance (including family members)	-	-
Other benefits	-	-
<b>Total</b>	-	-

There is no any CEO in Kathmandu Medical College Public Limited except principle and hospital directors and compensation paid to principal and hospital directors are included in point number (b) key management personnel compensation.

**(c) Related Party Transactions:**

Particulars	Holding Company	Subsidiaries	Associate	Fellow Subsidiaries	Key Managerial Personnel	Total
Hospital Income						
Student Revenue						
Other Income						
Rental Income Received		42,00,000				42,00,000
Interest Income Received						
<b>Sale of Property, Plant &amp; Equipment</b>						

Purchase of Property, Plant & Equipment						
Hospital Supplies Purchase						
Interest Expense Paid		23,86,382				23,86,382
Rental Expense Paid		6,00,000				6,00,000
Dividend						
Meeting Fee/Allowance						
Allowances to Directors						
Other income & expense						

**(d) Related Party Balances:**

Particulars	Holding	Subsidiaries	Associate	Fellow Subsidiaries	Key Managerial Personnel	Total
Trade Receivables						
Other Non-Trade Receivables		2,02,65,177				2,02,65,177
Trade Payables						
Other Non-Trade Payables						
Other Payable		6,70,00,000				6,70,00,000
<b>Loan &amp; Advance Payables</b>						
Other Payable		6,70,00,000				6,70,00,000
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.

### 4.3. Medium and Long-Term Loans

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

Details of loans	Loan amount (NPR)
NIBL-Fixed Term Loan	51,11,00,000
SBL Fixed Term Loan	47,27,80,000
SBL Import Loan	3,88,03,000
SBL- Short Term Loan	0
Term Loan – NIBL	0
<b>Total</b>	<b>1,02,26,83,000</b>

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

### 4.4 Lease Commitments

Operating lease commitments	Current Year	Previous Year
Future minimum lease payments under non cancellable operating lease, where the company is lessee:		
Payable within next 1 year		
Payable later than 1 year		
Sub total		
Finance lease commitments		
<b>Future minimum lease payments under non cancellable Finance lease, where the company is lessee:</b>		
<b>Payable within next 1 year</b>		
<b>Payable later than 1 year</b>		
<b>Sub total</b>		
<b>Grand total</b>		

As per NFRS 16, "If a lessee elects not to apply the requirements in paragraphs 22–49 (NFRS 16) 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.

### 4.5 Event after reporting period

Kathmandu Medical College Public Ltd. has not entered into any reportable event after the reporting date.

### 4.6 Regrouped/Rearrangement

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

## Property Plant and Equipment

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	Total
Cost												
<b>Balance as on 31st Ashad 2077</b>	<b>217,259,322</b>	<b>1,495,515,802</b>	<b>697,000,200</b>	<b>-</b>	<b>7,009,587</b>	<b>83,636,220</b>	<b>142,653,433</b>	<b>37,193,585</b>	<b>20,485,543</b>	<b>65,883,417</b>		<b>2,766,637,109</b>
wip Assets												-
Addition during the Year												-
Acquisition	-	-	50,860,633	29,770,000	-	11,220,314	1,636,532	6,795,889		3,939,328		104,222,696
Capitalization	-	1,383,569	-		-	-	-		-	-		1,383,569
Disposal during the year	-	-	(2,763,000)		-	-	-	(3,035,000)	-	-		(5,798,000)
<b>Adjustment/Revaluation</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Balance as on 31 Ashad 2078	217,259,322	1,496,899,371	745,097,833	29,770,000	7,009,587	94,856,534	144,289,964	40,954,474	20,485,543	69,822,745		2,866,445,373
Addition during the Year	-											
Acquisition	-	29,555,971	82,504,176	-	-	14,865,787	4,370,133	8,660,937	1,177,362	3,258,095	1,358,206	145,750,666
Capitalization	-	14,153,696	368,032,708									382,186,404
<b>Disposal during the year</b>	<b>-</b>					<b>(372,900)</b>		<b>(11,784,751)</b>				<b>(12,157,651)</b>
Adjustment/Revaluation	-											
Balance as on 32 Ashad 2079	217,259,322	1,540,609,038	1,195,634,717	29,770,000	7,009,587	109,349,421	148,660,097	37,830,660	21,662,905	73,080,841	1,358,206	3,382,224,792
Depn												
Balance as on 31st Ashad 2077	-	310,672,642	413,391,211	-	5,327,279	58,362,005	90,405,381	21,908,374	11,949,025	42,914,839		954,930,756
Impairment for the year												-
Depreciation charge for the year	-	35,579,884	43,712,724		251,922	5,806,592	7,967,969	2,338,992	853,652	3,492,062		100,003,798
<b>Disposals</b>	<b>-</b>		<b>(76,138)</b>					<b>(2,052,622)</b>				<b>(2,128,760)</b>
Adjustments	-	-			-	-	-	-	-	-		-
Balance as on 31 Ashad 2078	-	346,252,526	457,027,797	-	5,579,201	64,168,597	98,373,350	22,194,745	12,802,677	46,406,901	-	1,052,805,794



Impairment for the year	-											
Depreciation charge for the year		34,519,405	66,537,300	5,954,000	286,077	7,846,741.16	7,182,418	3,066,775	44,081	3,759,402	113,184	129,309,384
<b>Disposals</b>								<b>(9,472,348)</b>				<b>(9,472,348)</b>
Adjustments												
Balance as on 32 Ashad 2079	-	380,771,931	523,565,097	5,954,000	5,865,278	72,015,338	105,555,768	15,789,171	12,846,758	50,166,304	113,184	1,172,642,829
Capital Work in Progress	-	30,259,830	86,902,830		-	-	-	-	-	5,251,335		122,413,995
Net Book Value	217,259,322	1,159,837,106	672,069,620	23,816,000	1,144,309	37,334,083	43,104,329	22,041,489	8,816,147	22,914,537		2,209,581,963
<b>As on Asar end 2078</b>	<b>217,259,322</b>	<b>1,159,837,106</b>	<b>672,069,620</b>	<b>23,816,000</b>	<b>1,144,309</b>	<b>37,334,083</b>	<b>43,104,329</b>	<b>22,041,489</b>	<b>8,816,147</b>	<b>22,914,537</b>		<b>2,209,581,963</b>
<b>As on 31 Ashad 2079</b>	<b>217,259,322</b>	<b>1,159,837,106</b>	<b>672,069,620</b>	<b>23,816,000</b>	<b>1,144,309</b>	<b>37,334,083</b>	<b>43,104,329</b>	<b>22,041,489</b>	<b>8,816,147</b>	<b>22,914,537</b>		<b>2,209,581,963</b>

Homa Devi Neupane  
Executive Chairman  
Mr. Vijay Kumar Pandey  
Director  
Mr. Sandip Guragain  
Director

Mr. Netra Bandhu Baniya  
Director  
Mr. Chudamani Bhandari  
Director  
Mrs. Soina Sharma  
Director

CA. Laba Kumar Khatri  
Partner  
Sujan Kafle & Associates  
Chartered Accountants

Date:  
Place: Kathmandu

## Notes to Financial Statements

For the year ended 31 Asar 2079

### Investment

4.4  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Investment in Associates		-		
Investment in Subsidiaries		-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

4.4.1 Investment in Subsidiaries	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Investment in Quoted Subsidiaries	-	-		
Investment in Unquoted Subsidiaries	354,012,197	-	354,012,197	204,012,197
Total Investment	354,012,197	-	354,012,197	204,012,197
Less: Impairment Allowances			-	-
Net Carrying Amount	354,012,197	-	354,012,197	204,012,197

4.4.2 Information relating to Subsidiaries of the KMC	NPR	
	Percentage of Ownership held by KMC	
	Current year	Previous year
KMC Pharmacy & Medical Supplied Pvt. Ltd.	100%	100%
Advanced Imaging & Diagnostic Center Pvt. Ltd.	91%	91%
KMC Investment Pvt. Ltd.	100%	100%
Total		

### Other Non Current Assets

4.5  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Deposits	32,115,019	4,010,199	32,115,019	4,010,199
Total	32,115,019	4,010,199	32,115,019	4,010,199

### Deferred Tax

4.6  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Deferred Grant Liability	23,816,000	2,650,998	23,816,000	-
Deferred tax liability	75,063,977	56,684,171	71,024,389	56,377,425
Total	51,247,977	54,033,173	47,208,389	56,377,425

**Short Term Investments**

4.7  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Short Term Investments (Fixed Deposit)				
Total				

**Inventories**

4.8  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Inventories				
Total	21,105,745	10,394,358	8,455,725	8,920,483

**Trade Receivable**

4.9  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Considered Good				-
Trade Receivable	6,717,880	3,935,141		-
Considered Doubtful				-
Trade Receivable				-
less: Provision for Impairment				-
Total	6,717,880	3,935,141	-	-

**Other Current Assets**

4.10  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Loans and Advances	62,964,323	10,000,000		-
Deposits	30,000	36,499	-	-
Other Receivable	180,100,263	241,470,289	166,919,642	142,531,104
Vat Receivable	483,351			
Prepaid expenses	5,465,581	7,021,282	5,454,413	6,955,630
Receivables from related parties	-	-	-	-
Accrued Interest in Fixed Deposit	-	-	-	-
Accrued Interest -Gratuity Fund (CIT)	7,277,828	9,379,758	7,277,828	9,379,758
Less: Non current portion	-	-	-	-
Total	256,321,346	267,907,829	179,651,883	158,866,493



**Cash and Cash Equivalents**4.11  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Cash in Hand	1,847,018	1,892,420	1,704,378	1,892,420
Balances with BFIs	6,009,723	3,884,629	1,410,895	349,856
Money at Call and Short Notice	1,032,077	15,786,906	-	7,795,289
Other		-		-
<b>Total</b>	<b>8,888,818</b>	<b>21,563,955</b>	<b>3,115,273</b>	<b>10,037,564</b>

**Trade and Other Payable**4.12  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Trade Payable	345,714,711	170,169,778	310,813,825	163,357,636
Deposits from Parties	10,908,842	10,908,842	9,600,000	9,600,000
Duties & Taxes	466,221	102,957		-
Other Payable	259,434,456	283,036,786	237,470,728	225,530,403
Endowment Fund	1,055,423	4,091,077	1,038,615	4,091,077
<b>Total</b>	<b>617,579,653</b>	<b>468,309,442</b>	<b>558,923,168</b>	<b>402,579,117</b>

## 4.12.1 Other Payables

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Salaries payable	120,852,975	66,567,930	120,852,975	66,567,930
Security deposit from students	-	-		-
Insurance Claim	42,638	41,138	42,638	41,138
Kathmandu University Payable	11,759,458	3,674,600	11,759,458	3,674,600
Kathmandu Hospital Pharmacy Payable-APF	-	56,645	-	56,645
Taxes & duties payable	9,686,816	8,754,583	9,372,161	8,754,583
Audit fees payable	700,600	557,500	565,000	557,500
Commission Payable	2,689,472	2,689,472	2,689,472	2,689,472
Dividend Payable	19,433,332	8,238,245	19,433,332	8,238,245
Staff bonus payable	13,386,040	5,139,621	13,386,040	5,139,621
House Rent Payable	-	94,990	-	94,990
LC Account Payable	59,008,791	126,691,625	59,008,791	126,691,625
Lease hold payables	-	0	-	0
Tuition Fees Payable	-	2,504,454		2,504,454
Other payables	21,523,381	168,647	9,908	168,647
Rention Money Under Contract	350,953	350,953	350,953	350,953
<b>Total</b>	<b>259,434,456</b>	<b>225,530,403</b>	<b>237,470,728</b>	<b>225,530,403</b>



4.12.2 Endowment Fund Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Gold Medal Fund	1,790,726	1,790,726	1,790,726	1,790,726
Less: Gold Medal Fund Investment	(2,315,305)	(2,266,131)	(2,315,305)	(2,266,131)
Poor Patient Treatment Fund		2,968,849		2,968,849
Less: Poor Patient Treatment Fund Inv.	(372,848)	(371,306)	(372,848)	(371,306)
Chairman Welfare Fund	37,089	37,089	37,089	37,089
Disaster Relief Management Fund	304,604	304,604	304,604	304,604
Employees EHCS Fund	574,551	574,551	574,551	574,551
Helpless Service Fund	25,000	25,000	25,000	25,000
Accident Treatment Fund	121,288	121,288	121,288	121,288
Poor Patient Fund	16,808	32,896		32,896
KMC Foundation	99,262	99,262	99,262	99,262
KMC Staff Welfare Fund	774,250	774,250	774,250	774,250
<b>Total</b>	<b>1,055,423</b>	<b>4,091,077</b>	<b>1,038,615</b>	<b>4,091,077</b>

**Short Term Borrowing**

4.13  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Bank overdraft & demand loan- current	139,769,801	165,127,581	139,769,801	165,127,581
<b>Total</b>	<b>139,769,801</b>	<b>165,127,581</b>	<b>139,769,801</b>	<b>165,127,581</b>

**Other Current Liabilities**

4.14  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Current Portion of Long term Borrowing	37,325,000	18,820,000	28,625,000	16,900,000
Current Portion of Students deposits	39,404,160	19,616,473	39,404,160	19,616,473
Current Portion of Advance Tuition Fees	-	29,811,813	-	29,811,813
<b>Total</b>	<b>76,729,160</b>	<b>68,248,287</b>	<b>68,029,160</b>	<b>66,328,287</b>

**Current Tax Liabilities**

4.15  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Current Tax Assets				
Current year Income Tax Assets	58,296,862	69,772,615	58,000,446.4	60,134,758
Tax Assets of Prior Periods		-		-
Current Tax Liabilities				-
Current year Income Tax Liabilities	5,944,147	20,575,015	16,585,778	20,575,015

Tax Liabilities of Prior Periods				-
				-
Total	(52,352,715)	(49,197,600)	(41,414,668)	(39,559,743)

**Long Term Borrowing**4.15  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Secured bank loans- non current	2,020,438,000	1,060,280,000	994,058,000	582,200,000
Total	2,020,438,000	1,060,280,000	994,058,000	582,200,000

**Other Non-Current Liabilities**4.16  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Advance Tution and Hostel Fees	151,362,539	188,363,156	151,362,539	188,363,156
Liabilities for employees defined benefit obligations	63,512,131	37,804,137	63,512,131	39,614,578
Non current portion of refundable deposit	104,775,476	129,348,163	104,775,476	129,348,163
Advance from Advance Imaging	67,000,000	55,984,987	67,000,000	55,984,987
Rent Deposit from Hospital Pharmacy	9,400,000	9,400,000	9,400,000	9,400,000
Total	396,050,146	420,900,442	396,050,146	422,710,884

**Share capital**4.17  
NPR

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
Convertible preference shares (equity component only)		-		-
Irredeemable preference shares (equity component only)		-		-
Perpetual debt (equity component only)		-		-
Total	600,955,300	600,955,300	600,955,300	600,955,300

## 4.18.1 Ordinary Shares

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
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
<b>Total</b>	<b>600,955,300</b>	<b>600,955,300</b>	<b>600,955,300</b>	<b>600,955,300</b>

4.18.2 Ordinary share ownership

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Domestic ownership				
Nepal Government	-	-	-	-
"A" class licensed institutions	-	-	-	-
Other licensed institutions	-	-	-	-
Other Institutions	-	-	-	-
Public	-	-	-	-
Other	100%	-	100%	100%
Foreign ownership	-	-	-	-
<b>Total</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>100%</b>

Reserve and Surplus

4.19  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Grant assets reserves	1,144,307	1,430,384	1,144,307	1,430,384
Retained earnings	97,182,873	90,398,700	103,258,933	71,758,911
Other Reserve		-		-
Acutural Gain/loss Reserve		-		-
<b>Total</b>	<b>98,327,179</b>	<b>91,829,084</b>	<b>104,403,239</b>	<b>73,189,295</b>

KMC has received hospital equipments and office equipments amounting to NRs. 70,09587 in grant till this fiscal year which was credited to Grant Asset Reserve Account and Hospital & Office Equipments (For running of High Dependency Unit-HDU) amounting to NRs. 29,770,000 in grant till this fiscal year which was credited to Deferred Grant Liabilities Account. During this period depreciation amounting to NRs. 286,077 and amounting to NRs. 5,954,000 respectively has been charged in these assets and the equal amount has been transferred to Statement of Profit or Loss from Grant Asset Reserve Account & Deferred Grant Liabilities Account respectively.

Contingent liabilities and commitments

4.19  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Contingent liabilities		-	-	-
Undrawn and undisbursed facilities		-	-	-
Capital commitment		-	-	-
Lease Commitment		-	-	-
Litigation		-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Operating lease commitments		-		
Not later than 1 year				
Later than 1 year but not later than 5 years				
Later than 5 years				
Sub total	-	-	-	-
Finance lease commitments				
Not later than 1 year				
Later than 1 year but not later than 5 years				
Later than 5 years				
Sub total				
Grand total	-	-	-	-

## Notes to Financial Statements

For the year ended 31 Asar 2079

### Revenue

4.21  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Admission & Tuition Fees	432,962,843	321,637,259	432,962,843	321,637,259
Hospital Income	464,624,897	688,195,843	464,624,897	688,195,843
Sales Pharmacy	3,388,449	32,172,913.79	-	-
Sales AIDC	-	2,014,775.00	-	-
Radiology Income -KDMS	18,702,047			
<b>Total</b>	<b>919,678,236</b>	<b>1,044,020,790</b>	<b>897,587,740</b>	<b>1,009,833,101</b>

4.21.1 Admission and Tuition Fees	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Admission Fees - MBBS	123,915,304	-	123,915,304	-
Admission Fees - B. Sc. Nursing	-	-	-	-
Admission Fees - BDS	22,215,369	-	22,215,369	-
Admission Fees - BNS	2,499,990	-	2,499,990	-
Tuition Fees - MBBS	227,237,857	255,776,112	227,237,857	255,776,112
Tuition Fees - B. Sc. Nursing	13,736,250	19,126,275	13,736,250	19,126,275
Tuition Fees - BDS	41,101,553	45,632,372	41,101,553	45,632,372
Tuition Fees - BNS	2,256,520	1,102,500	2,256,520	1,102,500
<b>Total</b>	<b>432,962,843</b>	<b>321,637,259</b>	<b>432,962,843</b>	<b>321,637,259</b>

4.21.2 Hospital Income	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Registration Charges	100,522,997	3,588,739	100,522,997	3,588,739
Bed Charges	-	140,757,438	-	140,757,438
Bed Charges-COVID	15,115,067	29,831,000	15,115,067	29,831,000
Pathology Charges	8,212,100	300,645,057	8,212,100	300,645,057
X-Ray, ECG, Echo., Endoscopy	110,109,557	42,171,199	110,109,557	42,171,199
Ultrasound Charges	55,396,900	27,981,242	55,396,900	27,981,242
Operation Charges	72,415,908	72,029,741	72,415,908	72,029,741
Dialysis Income	8,715,429	6,890,578	8,715,429	6,890,578
Dental Income	38,409,410	5,103,120	38,409,410	5,103,120
Other Hospital Charges	55,727,530	59,197,729	55,727,530	59,197,729
<b>Total</b>	<b>464,624,897</b>	<b>688,195,843</b>	<b>464,624,897</b>	<b>688,195,843</b>

### Other income

4.22  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Application Fees	340,499	229,000	340,499	229,000

Hostel Income	35,608,502	47,712,902	35,608,502	47,712,902
Rental Income	201,404,507	43,278,363	131,077,189	36,687,251
Project Income	1,800,106		1,800,106	
Interest Income	2,718,667	1,158,345	284,800	94,539
Internship, Examination & Other Charges	4,514,535	12,093,934	4,514,535	12,093,934
Clinical Charges from PG	113,719,383	19,618,905	113,719,383	19,618,905
Elective Course Income	7,922,384	10,379,672	7,922,384	10,379,672
Dividend Income	-	27,044	-	-
Donation Received	-	106,838	-	106,838
Discount Received	627,221		421,805	
Amount Transferred from Deferred Income	6,240,077	251,922	6,240,077	251,922
Gain on sale of fixed assets	908,611	2,215,907	412,484	215,907
Other Miscellaneous Income	7,995,348	10,910,516	7,768,166	10,749,725
Sale to Hospital Pharmacy	-	10,331	-	10,331
Scrap Sales	303,110		303,110	-
Water Supply Income	133,750		133,750	-
Electricity Charge/Rebate/Received	2,533,793		2,533,793	-
Forensic Income- Autopsy Posting	1,648,000		1,648,000	-
Total	388,418,493	147,983,347	314,728,584	138,150,925

## Supplies Consumption During the Year

4.23  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Chemicals & glasswares	17,360,711	106,034,609	17,360,711	106,034,609
X-Ray films and chemicals	5,897,163	8,632,430	5,897,163	8,632,430
Oxygen	1,581,553	17,399,975	1,581,553	17,399,975
Hospital supplies and Tools	55,660,092	40,770,025	55,660,092	41,718,199
Printing, stationery and reproduction costs	7,001,282	4,601,763	7,001,282	4,601,763
Cleaning material	2,984,512	1,822,174	2,984,512	1,822,174
Teaching materials & newspapers	-	2,958,620	-	2,958,620
Housekeeping & linen expenses	2,446,158	8,080,597	2,446,158	8,080,597
	-			
Add: Opening inventories	-	12,030,614	-	12,030,614
Less: Closing inventories	-	(8,920,483)	-	(8,920,483)
Cost of goods sold pharmacy	2,391,508	27,898,722	-	-
Cost of Sales AIDC	-	2,837,657	-	-
Total	95,322,978	224,146,702	92,931,471	194,358,499

**Personnel Expenses**

4.24  
NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Wages and salaries and other benefits	452,354,140	534,143,324	452,354,140	528,455,040
Contributions to defined contribution plans (PF)	15,299,402	22,247,143	15,299,402	22,029,405
Staff gratuity Expenses (Actuary Valuation)	(32,389,542)	-	(32,389,542)	-
Extended hospital services allowance	62,813,481	20,393,117	62,813,481	20,393,117
Leave encashment	1,131,368	9,028,628	1,131,368	8,860,776
Staff development expenses	-	-	-	-
Uniform Expenses	-	-	-	-
SSF Contribution Expenses	13,368,573	3,598,322	13,368,573	3,598,322
Staff Bonus	8,247,061	5,138,979	8,247,061	5,138,979
<b>Total</b>	<b>520,824,482</b>	<b>594,549,513</b>	<b>520,824,482</b>	<b>588,475,640</b>

Provision for the staff bonus has been made at the rate of 10% of net profit before tax and bonus for the current fiscal year.

**Administrative Expense**

4.25

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Academic & examination expenses	708,724	344,619	708,724	344,619
Advertisement & publicity	1,305,625	577,056	1,265,581	577,056
Affiliation and Recognition Fees	482,100	-	482,100	-
AGM and annual day expenses	57,427	-	57,427	-
AMC Expenses	8,000	1,202,183	8,000	1,202,183
Audit fees (including internal audit fees)	740,600	1,265,200	565,000	1,130,000
Bank Charges	4,239,816	2,350	1,365,403	-
Business promotion expenses	-	232,269	-	232,269
Cargo & Courier	48,470	-	48,470	-
Postage & Communication	2,000	-	2,000	-
Cash shortage	54,069	-	14,069	-
CMC Expenses	2,629,048	-	2,629,048	-
Commission	-	-	-	-
Consultancy charges	13,689,283	11,076,462	13,639,283	11,076,462
Cleaning Expenses	2,182,599	-	2,182,599	-
Credit Rating Expenses	708,500	-	508,500	-
Electricity expenses	29,802,801	20,841,451	29,802,801	20,841,451
Energy Audit	250,000	-	250,000	-
Fees & renewal	11,446,957	6,225,607	10,476,135	5,993,607
Field visit expenses	-	81,100	-	81,100
Foreign Exchange Loss	6,882,722	2,299,126	6,882,722	2,299,126
Fuel expenses	5,874,553	4,695,851	5,874,553	4,695,851



Fine and penalty	1,071,567		1,070,567	
Flooring Expenses	853,816		853,816	
Gardening expenses	224,712	74,945	224,712	74,945
Guest House Expenses	520,428		520,428	
Institution teaching cost	-	491,550	-	491,550
Health Camp Expenses	1,626,900	-	1,626,900	-
Hostel Management Expenses	16,778,195	8,931,944	16,778,195	8,931,944
Insurance premium	8,895,732	7,172,720	8,790,296	6,976,739
Legal fees	664,520	686,520	664,520	604,520
Loss of Disposal of Fixed Assets	2,208,171	-	542,692	-
Meeting fees	8,577	548,250	8,577	548,250
Miscellaneous Expenses	9,519,931	773,808	8,633,260	193,997
Newspaper and Magazine & printing	716,588		716,588	
Office supplies expenses	72,195	115,041	16,090	74,275
Packing Materials	-	42,875		-
Pantry Expenses	-	-		-
Patient welfare expenses	-	15,000		15,000
Poor Patient fund Expenses	1,089,185		165,000	
Printing & Stationery Expenses	93,038	287,890	-	-
Reception & refreshment	4,976,690	6,783,209	4,976,690	6,783,209
Rental expenses	7,496,868	10,326,385	3,296,868	11,900,385
Repairs & maintenance expenses	34,610,176	19,369,912	33,785,984	19,336,077
Research Grant Expenses	225,000		225,000	
Security expenses	27,269,300	23,247,193	27,269,300	23,247,193
Service Outsourcing Expenses	43,503,801	20,657,511	42,447,938	20,609,261
Student ECA & welfare expenses	-	-	-	-
TADA	779,820	1,139,132	779,820	1,139,132
Tax Expenses	-	304,653	-	249,500
Telephone, fax email, internet etc	2,075,966	2,383,625	2,075,966	2,383,625
Training/seminar expenses	105,000	604,000	105,000	600,000
Transportation & conveyances	1,099,998	1,983,291	1,099,998	1,983,291
Vat Expenses	436,655			
Water supply & purification expenses	321,971	1,759,652	321,971	1,756,752
Welfare Expenses	3,115			
<b>Total</b>	<b>248,361,207</b>	<b>156,542,381</b>	<b>233,758,589</b>	<b>156,373,369</b>

### Depreciation and Amortization

4.26  
(NPR)

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Depreciation on property and equipment	131,882,360	101,464,004	129,309,384	100,119,431
Depreciation on investment property		-		-
Amortization of intangible assets		-		-
<b>Total</b>	<b>131,882,360</b>	<b>101,464,004</b>	<b>129,309,384</b>	<b>100,119,431</b>



**Finance Cost**

4.27  
(NPR)

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Interest on borrowings	182,854,202	61,908,987	95,558,321	57,104,610
Bank Charges & Communication	4,239,816	573,334	1,365,403	93,334
<b>Total</b>	<b>182,854,202</b>	<b>61,908,987</b>	<b>95,558,321</b>	<b>57,197,944</b>

**Income Tax Expenses**

4.28  
(NPR)

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous year
Current tax expense	22,529,925	7,547,597	16,585,778	7,547,597
Current Year	22,529,925	7,547,597	16,585,778	7,547,597
Adjustments for prior years	-	-	-	-
Deferred tax expense	21,030,805	5,903,767	14,646,964	5,173,937
Origination and reversal of temporary differences	21,030,805	5,903,767	14,646,964	5,173,937
Changes in tax rate	-	-	-	-
Recognition of previously unrecognized tax losses	-	-	-	-
<b>Total income tax expense</b>	<b>43,560,730</b>	<b>13,451,363</b>	<b>31,232,742</b>	<b>12,721,534</b>



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## Kathmandu Medical College Public Limited

काठमाडौं मेडिकल कलेज शिक्षण अस्पताल

सिनामंगल, काठमाडौं

फोन नं. : ४४६८०६२/६३/६४

दुवाकोट, भक्तपुर

फोन: ०१-६६९६७८९