



ज्ञान, मानवीय सेवाको लागि

काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड



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सत्रौं वार्षिक प्रतिवेदन
२०८२/८३



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

सत्रौं वार्षिक प्रतिवेदन
२०८२/८३



काठमाण्डौ मेडिकल कलेज पब्लिक लिमिटेडको १७ औं वार्षिक साधारण सभा बस्ने बारेको सूचना

शेयरधनी महानुभावहरु,

मिति २०८३/०५/०७ गते शुक्रबार बसेको यस कम्पनीको सञ्चालक समितिको ३२५ औं बैठकको निर्णयानुसार कम्पनीको १७ औं साधारण सभा निम्न मिति, स्थान र समयमा निम्न प्रस्तावमा छलफल र निर्णय गर्नका लागि बस्ने भएकोले सम्पूर्ण शेयरधनी महानुभावहरु स्वयं वा रितपूर्वकको प्रतिनिधिद्वारा उपस्थित हुन जानकारीको लागि यो सूचना प्रकाशित गरिएको छ ।

मिति, स्थान र समय:

मिति: २०८३ साल असोज महिना २ गते शुक्रबार

स्थान: काठमाण्डौ मेडिकल कलेज, दुवाकोट, भक्तपुर
(मल्टिपर्पोज हल)

समय: विहान ११ बजे ।

छलफलका प्रस्तावहरु

१. सामान्य प्रस्ताव:

- १.१ सञ्चालक समितिको तर्फबाट कार्यकारी अध्यक्षद्वारा पेश हुने कम्पनीको आ.व. ०८२/०८३ को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने।
- १.२ कम्पनीको आ.व.०८२/०८३ को लेखापरिक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब र नगद प्रवाह विवरण तथा सोसँग सम्बन्धित अनुसुचीहरु उपर छलफल गरी पारित गर्ने।
- १.३ कम्पनीको आ.व. ०८३/०८४ को लेखापरिक्षण गर्नका लागि लेखापरिक्षकको नियुक्ति गरी निजको पारिश्रमिक तोक्ने ।
- १.४ सञ्चालक समितिबाट प्रस्ताव भए बमोजिम आ.व.०८२/०८३ को नाफा तथा वितरण योग्य संचित मुनाफाको रकम मध्येबाट चुक्ता पूँजीको २५ प्रतिशत (कर सहित) रकम शेयरधनीहरुलाई नगद लाभांस वितरण गर्ने प्रस्ताव पारित गर्ने।

२. विशेष प्रस्ताव:

- २.१ सञ्चालक समितिबाट प्रस्ताव भए बमोजिम कम्पनीको नियमावलीको नियम ३२ अनुसार कार्यकारी अध्यक्षको पारिश्रमिक वृद्धि तथा अन्य सुविधा तोक्ने सम्बन्धमा ।
- २.२ अस्पतालको स्तर वृद्धिकालागि विभिन्न प्रकारका

स्वास्थ्य उपकरणहरु खरिद गरी विश्वस्तरीय स्वास्थ्य सेवा संचालन गर्नुपर्ने अवस्था भएमा, स्वास्थ्य सेवा संचालनार्थ आवश्यकता अनुसार घर जग्गा समेत खरिद गर्नुपर्ने अवस्था हुन आएको खण्डमा 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 प्रस्ताव पारित गर्ने।

३. विविध ।

कम्पनीको व्यवसाय विस्तारका लागि समान उद्देश्य भएका तथा अन्य उद्देश्य भएका (हाइड्रो इनर्जी तथा सोलार इनर्जी) लगायत विभिन्न कम्पनीहरु खरिद गर्न तथा त्यस्ता कम्पनीहरुको शेयरमा लगानी गर्न सञ्चालक समितिलाई अधिकार प्रदान गर्ने प्रस्ताव पारित गर्ने।

साधारण सभा सम्बन्धी जानकारी

१. मिति २०८३/०५/११ गते देखि २०८३/०६/०२ गते सम्म कम्पनीको शेयर दाखिल खारेज बन्द गरिनेछ । साथै, नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०८३/०५/१० गते सम्म ओ.टि.सि. कारोवार भई यस कम्पनीको शेयर दाखिल खारेजका लागि प्राप्त हुन आएका शेयरधनी महानुभावहरुलाई यस साधारण सभाको प्रयोजनको लागि शेयरधनी कायम गरिनेछ ।
२. साधारण सभाको सूचना र आर्थिक विवरण शेयरधनीको दर्ता किताबमा कायम रहेको Email ठेगानामा पठाइनेछ र यस कम्पनीको शेयर रजिष्ट्रार कम्पनीको website: www.kmc.edu.np मा साधारण सभा हुने मिति भन्दा अगावै राखिने छ।
३. प्रोक्सी दिने शेयरधनीले सभा शुरु हुनुभन्दा ४८ घण्टा अगावै रितपूर्वकको प्रतिनिधि पत्र (प्रोक्सी) कम्पनीको रजिष्टर्ड कार्यालयमा दर्ता भएकोलाई मान्यता दिइनेछ। प्रोक्सी सम्बन्धी अन्य व्यवस्थाहरु विद्यमान कम्पनी ऐन र कम्पनीको नियमावली अनुरूप हुनेछ ।
४. साधारण सभा सम्बन्धी अन्य जानकारीको लागि कम्पनीको रजिष्टर्ड कार्यालय, सिनामंगल काठमाडौंमा (कम्पनी सचिवको कार्यालय) मा सम्पर्क गर्नुहुन अनुरोध छ ।

सञ्चालक समितिको आज्ञाले
कम्पनी सचिव

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



अनुसूचि ३

कम्पनी ऐन २०६३ को दफा ७१(३) सँग सम्बन्धित

श्री काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड
सिनामंगल, काठमाडौं

विषय : प्रतिनिधि नियुक्त नगरेको बारे ।

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

प्रतिनिधि नियुक्त भएको व्यक्तिको,
हस्ताक्षरको नमूना
शेयर प्रमाणपत्र नं.

मिति :

निवेदक

दस्तखतः

नामः

शेयर प्रमाणपत्र नं. :

शेयर संख्या :



काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड सत्रौं वार्षिक प्रतिवेदन २०८२/०८३

विषय सूची



१. संचालक समितिको प्रतिवेदन
२. कम्पनीको ऐन, २०६३ को दफा १०९ बमोजिमको विवरण
३. लेखा परीक्षकको प्रतिवेदन
४. वित्तीय स्थितिको विवरण (वासलात)
५. नाफा वा नोक्सानको विवरण
६. अन्य विस्तृत आम्दानी विवरण
७. नगद प्रवाह विवरण
८. इक्वीटीमा भएको परिवर्तनको विवरण
९. अनुसूचीहरू
१०. विगत वर्षको तुलनात्मक वित्तीय विवरण
११. मूल्य अभिवृद्धि विवरण
१२. आ.व. २०८२/८३ का महत्वपूर्ण तथ्याङ्कहरू
१३. वित्तीय फलकहरू
१४. कुल आम्दानीको तुलनात्मक प्रस्तुती



संचालक समिति



सोईना शर्मा
कार्यकारी अध्यक्ष



होमादेवी न्यौपाने
संचालक



नेत्र बन्धु बानिया
संचालक



डा. संदीप गुरागाई
संचालक



चुडामणी भण्डारी
संचालक

व्यवस्थापन समूह



डा. सगेन्द्र प्रसाद न्योपाने
प्रमुख व्यवस्थापक सल्लाहकार



प्रा. डा. रतीन्द्र नाथ श्रेष्ठ
प्राचार्य



प्रा. डा. मिना थापा
अस्पताल निर्देशक



KMC Duwakot



KMC Duwakot



MRI-3 (Tesla-64 Channel)



Combo Biplane CATH LAB for Cardio and Vascular treatment



CT Scan (128 Slice)



ICU



KMC OT Duwakot



NICU



सत्रौं वार्षिक साधारण सभामा

संचालक समितिको तर्फबाट कार्यकारी अध्यक्षद्वारा प्रस्तुत वार्षिक प्रतिवेदन:

आदरणीय शेयरधनी महानुभावहरू,

म यस काठमाडौं मेडिकल कलेज पब्लिक लिमिटेडको कार्यकारी अध्यक्ष तथा यस संस्थाको तर्फबाट यस गरिमामय वार्षिक साधारण सभामा उपस्थित सम्पूर्ण संचालक समितिका सदस्य ज्यूहरू, शेयरधनी महानुभावहरू एवं आमन्त्रित पाहुना गणहरूलाई हार्दिक स्वागत गर्दछु ।

काठमाडौं मेडिकल कलेजले यसको स्थापनाकाल देखि नै विभिन्न आरोह अवरोहहरूको सामना गर्दै आएको कुरा यहाँहरू सबैलाई विदितै छ । कलेजले प्राप्त गरेको १५० कोटाहरूको कटौती गरि १०० मा सिमित गर्दै चिकित्सा शिक्षामा एउटा ठूलो दरार गत १० वर्ष देखि देखा परिरहेको परिप्रेक्ष्यमा हाल आएर १०० बाट १३० कोटा कलेजले प्राप्त गर्नसक्नु आफैमा एउटा ऐतिहासिक उपलब्धिको रूपमा लिनुपर्ने हुन्छ । त्यस्तैगरि विरामीको सेवाको दृष्टिकोणबाट हेर्ने हो भने गतसाल भन्दा यस वर्ष अस्पतालले गुणात्मक फड्को मार्नु अर्को एउटा अहम् प्रगतिको घोटकको रूपमा लिन सकिन्छ । कलेजले सुपरस्पेश्यालिटीका सम्पूर्ण विधाहरूमा अफ्नो सेवा सुचारुगरि वर्तमान अवस्थामा यो देशकै एउटा रेफरल सेन्टरको रूपमा विकसित हुदै गरेको कुरा यहाँहरू समक्ष जानकारी गराउनु पाउदा आफुलाई गर्वको महशुस भएको छ । निकट भविष्यमा भक्तपुर स्थित दुवाकोट अस्पताल ३०० शैया सहित पूर्णरूपमा संचालनमा ल्याई यस कलेजले अब उपरान्त ९०० शैयाको अत्याधुनिक उपकरण र विशिष्टिकृत चिकित्सकहरू मार्फत सेवा प्रदान गराउने विषय यहाँहरू समक्ष अवगत गराउनु चाहन्छु । आ.व २०८१/८२ भन्दा आ.व २०८२/८३ मा संस्थाले प्राप्त गरेको खुद मुनाफामा पनि गुणात्मक फड्को मारेको कुरा यहाँहरूलाई जानकारी गराउन पाउँदा म अत्यन्तै खुश भएको छु ।

धेरै विषयहरू प्रतिकुल रहँदा रहँदै पनि राष्ट्रिय परिस्थिति र मेडिकल शिक्षालाई राज्यले हेर्ने दृष्टिकोणमा अब पनि सुधार नआईसकेको परिप्रेक्ष्यमा राज्यले हचुवाको भरमा गरिने निर्णयहरूले कलेज संचालनमा बाधा परिरहेको कुरा पनि यहाँहरूलाई निवेदन गर्न चाहन्छु । खासगरि यस आर्थिक वर्षको मध्यतिर पोस्ट ग्राजुरेटका विद्यार्थीहरूको स्टाईपेन्ड अनपेक्षीत रूपमा बृद्धि गर्नाले संस्थाको आर्थिक समृद्धिलाई असर पुर्याएको छ भने नेपाल सरकारले संचालनमा ल्याएको विमा कार्यक्रमको ठूलो रकम सरकारले समयमा निकास नगर्दा

संस्थाको दिनानुदिन गरिने क्रियाकलापहरूमा अफठ्यारो परेको कुरा पनि म यहाँहरूलाई बोध गराउन चाहन्छु ।

त्यसैगरि गत ११ वर्ष देखि कलेजको शैक्षिक कार्यक्रममा लिइने शुल्कहरू नेपाल सरकारले समयानुकूल समायोजन नगर्दा कलेजको दिगो समृद्धि गर्ने सपनालाई साकार पार्न चुनौती महसुस भैरहेको छ । हामीले विभिन्न प्लेटफर्म मार्फत र आफैले पनि विभिन्न सरोकारवाला निकाय र व्यक्तिहरूसँग प्रत्यक्ष भेटघाट गरी यस विषयमा सभ्य तरिकाबाट हाम्रा कुराहरू प्रस्तुत गर्न कुनै कसर बाँकी नराखेको जानकारी गराउन चाहन्छु । तथापी वर्तमान अवस्थामा यहाँहरूको सद्भाव, कर्मचारी र चिकित्सकहरूको मेहनत साथै व्यवस्थापनमा बस्नुहुने व्यक्तित्वहरूको अथक परिश्रमको कारणले संस्थाको अफ्नो प्रत्येक दिनको क्रियाकलापलाई चुस्त र दुरुस्त राख्न सफल हुनु भएकोमा म पुनश्च यहाँहरू सबैलाई धन्यवाद ज्ञापन गर्न चाहन्छु । विभिन्न समस्याहरूको वावजुत पनि यस संस्था संचालनको लागि हामीले आफ्ना रणनीतिहरू निम्नलिखित रूपमा प्रस्तुत गरेकाछौं ।

यस संस्थाको गरिमामय इतिहास ।

१. 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 चलन खुलेको यस संस्थाको मर्म र उद्देश्य ।
२. हजारौं लाखौं विद्यार्थी तथा अभिभावकज्यूहरूले यस संस्था प्रति देखाउनु भएको माया र विश्वास ।
३. नियमनकारी निकायहरूले आजसम्म गर्नु भएको यस संस्थाको मूल्याङ्कन ।
४. विभिन्न समयमा संचालक समितिको सुभबुभूपूर्ण दूरदर्शी नीति निर्देशनहरू, सल्लाहकार तथा शुभचिन्तकहरूको बुद्धिमत्तापूर्ण सल्लाहहरू, संस्थाले अपनाएको कडा आर्थिक अनुशासन र व्यवस्थापन पक्षको कार्यकुशलताको मिश्रित परिणामबाट यो संस्था यहाँसम्म पुगेकोमा सत्यता छ ।

काठमाडौं मेडिकल कलेजको 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 :

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

१.१ यो बर्ष विभिन्न नियमनकारी निकायहरुद्वारा विभिन्न कार्यक्रमहरुको अनुमतीका लागि र सरकारबाट मेडिकल शिक्षाका बारेमा उठेका विषयहरुको जाँचबुझ गर्न भनि यस कलेजमा पटक पटक निरिक्षण भएको ।

१.२ गत वर्ष भन्दा उल्लेखनीय रुपमा थप सिटहरु निरिक्षणहरुको फलस्वरुप यस कलेजमा एम.बि.बि.एस तर्फ १३० सिट, बि.डि.एस तर्फ ४५ सिट, बि.एस.सी. नर्सिङ तर्फ ६० वटा सिट, बि.एन.एस.२०, बि.पि.टी.२०, एम.डी/एम.एस तर्फ ५८ वटा सिट पाउन हामी सफल भएको छौं ।

१.३ हामीले यस बर्ष DM/M.Ch कार्यक्रम शैक्षिक सत्र २०२६ तर्फमा निम्न सिट प्राप्त गर्न सफल भएको छौं । DM Neurology - 1, M.Ch Plastic Surgery - 1, M.Ch Gastroenterology - २, DM Critical Care - 2 सिट, DM Neonatology 1, - DM Pulmonology- 1, DM Cardiology -1, DM Nephrology - 1, M.Ch Urology -1, M.Ch Neurosurgery 1 सिट रहेका छन् ।

सि.नं.	हाल संचालनमा रहेका कार्यक्रमहरु	आउँदो बर्ष शुरु गर्न पूर्ण तयारीमा रहेका कार्यक्रमहरु	स्वीकृत विद्यार्थीको सिट संख्या
1.	MBBS		130
2.	BDS		45
3.	B.Sc. Nursing		60
4.	MD/MS		45
5.	BNS		20
6.	M. Sc. Nursing		8
7.	MDS		5
8.	DM/M.Ch		12
9.	BPT		20
		BMLT	30
		BMIT	30

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

१.५ यस समिक्षा बर्षमा नियमित पठनपाठन र परिक्षाहरु

बाहेक यस कलेजका विभिन्न विभागहरुबाट संचालन भएका विभिन्न प्राज्ञिक कार्यक्रमहरु निम्नानुसार रहेका छन् :

(क) कलेजका विभिन्न विभागहरुद्वारा बढि वटा भन्दा बढि विभिन्न महत्वपूर्ण बिषयहरुमा CME/Workshop हरु संचालन गरिएको छ साथै CPC (Clinico Pathological Conferenace) हरेक १५ दिनमा निरन्तर भइरहेको छ ।

(ख) कलेजमा कार्यरत शिक्षकहरुले राष्ट्रिय तथा अन्तरराष्ट्रिय जर्नलहरुमा बढि भन्दा बढि सोधपत्रहरु प्रकाशन गर्नु भएको छ ।

(ग) यस कलेजले Journal of Kathmandu Medical College (JKMC) निरन्तर रुपमा (Online) प्रकाशित गर्दै आएको छ । हालसालै Issue 52 पनि प्रकाशित भईसकेको छ ।

(घ) यस बर्ष कलेजका विभिन्न विभागहरुमा विभिन्न महत्वपूर्ण विषयहरुसंग सम्बन्धित राष्ट्रिय तथा अन्तरराष्ट्रिय स्तरका तालिम कार्यक्रमहरुको संचालन गरिएको छ । यी कार्यक्रमहरु मध्ये उल्लेखनिय तालिमहरु निम्न बमोजिम रहेका छन्:

- विदेशी Medical विद्यार्थीहरु Observer ship को लागि विभिन्न विभागहरुमा आउने क्रम बढेको छ जस्तै: Cardiology, CTVS, Anesthesia, Orthopedic (Hand Surgery), Gyne/Obst Ophthalmology, Medicine .
- नर्सिङ कर्मचारीहरुलाई Continue Nursing Education Training प्रदान गरिरहेका छै ।
- नर्सिङ कर्मचारीहरु लाई कामको आधारमा पुरस्कार प्रदान गरिरहेका छौ ।
- यस कलेजले Critical Care Nurses हरुलाई Basic Life support तालिम प्रदान गरिरहेको छै ।
- यस कलेजमा Breast feeding week celebration August, पहिलो हप्तामा मनाइन्छ ।



Medical Education Department
बाट **Faculty** तथा विद्यार्थीहरूलाई विभिन्न **Program** गरियो ।

- ३ दिने Teacher's Training Program सफलता पूर्वक सम्पन्न भएको छ ।
- ३ दिने Evaluation Assessment workshop सफलता पूर्वक सम्पन्न भएको छ ।
- ३ दिने Research and Publication Ethics workshop सफलता पूर्वक सम्पन्न भएको छ ।
- १ दिन PG Thesis Workshop 1st year Resident हरूलाई सफलता पूर्वक सम्पन्न भएको छ ।
- २ दिने Workshop on Research Proposal writing 1st year Resident हरूलाई सफलता पूर्वक सम्पन्न भएको छ ।
- Student's welfare Committee वाट विद्यार्थीहरूलाई Stress Handling को लागि परिक्षा पुर्व Program Conduct गर्छ । काठमाडौं मेडिकल कलेजमा अध्ययनरत विद्यार्थीहरूलाई हरेक सेमेस्टर अध्ययनरत विद्यार्थीहरू लाई Counselling session भईरहेको 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 University / Tohoku University, Denmark University तथा University of New England, Australia संग Collaboration गरी विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यक्रम गरि रहेको छ । यसै गरि कलेजले University of West of England, Bristol (UWE), UK, Harvard T.H. Chan School of Public Health, Harvard University, Boston, USA, University of Texas Health USA, University of Oxford, UK, University of California Davis, USA, Duke University, USA सितको सहकार्यमा

विभिन्न शैक्षिक तथा अनुसन्धानमुलक कार्यका लागि निरन्तरता दिएको छ । यसका अलावा युरोप, अमेरिका लगायत अन्य देशका मेडिकल कलेजका विद्यार्थीहरू समेत यस कलेजमा Elective Course गर्न आउने गरेका छन् । हाल यस्तो तालिम लिने विद्यार्थीहरूको संख्यामा वृद्धि भइरहेको तथा सो वापत लिने शुल्कमा समेत परिमार्जन गरिएको छ ।

१.७ शैक्षिक सत्र २०८२/८३ मा एम.बि.बि.एस. तर्फ १३० सिट, बि.डि.एस. तर्फ ४५ सिट, बि.एस.सी. नर्सिङ्ग तर्फ ६० वि. एन.एस. तर्फ २० वटा सिट र बि.पि.टि. २० सिट प्राप्त गर्न सफल छौं ।

१.८ शैक्षिक सत्र २०८२/८३ बाट Paediatrics / Child Health Nursing बिभागमा (Post Graduate) कार्यक्रम संचालन भई सकेको छ ।

१.९ BMLT/ BMIT कार्यक्रमको पनि प्रस्तावना तयार गरी अगि बढाएका छौं ।

१.१० काठमाडौं विश्वविद्यालयसँग आवद्ध कलेजहरू मध्ये हाम्रो कलेज देशमा Mch. Plastic Surgeon उत्पादन गर्ने पहिलो कलेज हुन गएको पनि सहर्ष जानकारी गराउन चाहन्छौं ।

१.१२ डेण्टल प्रोग्राम तर्फ पाँचवटा बिषयहरूमा MDS (Post Graduate) कार्यक्रम संचालनका लागि स्वीकृत भई कार्यक्रम सुचारु रहेको छ । MDS: Endodontics, Pedodontics, Periodontics, and Oral and Maxillofacial Surgery मा विद्यार्थीहरू अध्ययनरत गर्दैछन ।

१.१३ दुवाकोटमा रहेको Skill Lab लाई विभिन्न विधाको (Basic /Clinical Nursing) पठनपाठनका लागि स्तरोन्नती गर्ने कार्य सम्पन्न गरी सकिएको छ । Advanced Skill lab mannequin functions were demonstrated by Biomed Company expert to the clinical department. Representatives planning to develop the advanced skill as training center are being discussed.

१.१४ डेण्टल प्रोग्राम अन्तरगत Dental Implant Service सूचारु भएको तथा Ceramic Lab को स्थापना गरी सञ्चालन गर्ने तयारी हुदै छ ।

१.१५ यस कलेजले नेपाल सरकारबाट Autopsy सेवा सहितको Medicolegal सेवा काठमाडौं मेडिकल



- कलेज यस्तो अनुमती प्राप्त गर्ने सरकारी मेडिकल कलेज बाहेकको पहिलो मेडिकल कलेज बन सफल भएको छ । यो सेवा शुरु भए पश्चात हाम्रा विद्यार्थीहरूलाई अरु संस्थाहरूमा फरेन्सीक मेडिसिनको व्यवहारिक ज्ञानको तालिमका लागि जान पढ्न र यसले फरेन्सीक मेडिसिन बिषयमा MD कार्यक्रम संचालनमा रहेको छ ।
- १.१६ यस कलेजमा Institutional Review Committee (IRC) ले कलेजमा कार्यरत Faculty तथा अध्ययनरत विद्यार्थीको Research Proposal लाई नियमन गरी NHRC को SOP अनुसार नियमित रुपमा Research को कार्य निरन्तरता भईरहेको छ ।
- १.१७ यस कलेजका विद्यार्थीहरूलाई अध्ययन प्रति अभिप्रेरित गर्न तथा उनीहरूको मनोबल उच्च बनाउन विगतका वर्षहरूमा जस्तै MBBS, तथा BDS का उत्कृष्ट विद्यार्थीहरूलाई हैसला प्रदान गर्ने कार्यहरु : Sport Week, Research Grant for UG, PG तथा कार्यरत Faculty तथा विद्यार्थीहरूलाई सम्मानित तथा पुरस्कार प्रदान गर्ने कार्यलाई निरन्तरता दिइएको छ ।
- १.१८ गत वर्ष MBBS तर्फ २३ औं समूहका ८९ जना विद्यार्थीहरूले अन्तिम परीक्षा दिएकोमा ७४.२ प्रतिशत विद्यार्थीहरु उत्तिर्ण भएका थिए । B.Sc Nursing तर्फ १५ औं समूहका ३९ जना विद्यार्थीहरु अन्तिम परीक्षामा सामेल भएकोमा १०० प्रतिशत उत्तिर्ण भएका थिए । BDS कार्यक्रम तर्फ आठौं समूहका ४८ जना विद्यार्थीहरुमध्ये ३८ जना विद्यार्थी परीक्षामा सामेल भएकोमा ३५ जना उत्तिर्ण भएका थिए जुन ९२.१० प्रतिशत हुन जान्छ ।
- १.१९ यस वर्ष MBBS तर्फ २४ औं समूहका ८९ जना विद्यार्थीहरूले अन्तिम परिक्षामा सामेल हुदै छन् । B.Sc Nursing तर्फ १६ औं समूहका ३२ जना विद्यार्थीहरु अन्तिम परिक्षामा सामेल हुदै छन् । BDS कार्यक्रम तर्फ नवौं समूहका ३७ जना विद्यार्थीहरु, अन्तिम परिक्षामा सामेल हुदै छन् । साथै MD/MS तर्फ २०२२-२०२३ सेसन को ५९ जना नियमित समूहका ९३.२२ प्रतिशत यस वर्ष उत्कृष्ट नतिजा प्राप्त भएको देखिन्छ ।

२. स्वास्थ्य सेवातर्फका कार्य एवं उपलब्धीहरु :

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

- २.१ हाम्रो शिक्षण अस्पतालको सेवाद्वारा अधिकतम जनताहरूलाई सेवा पुर्‍याउनका लागि बिरामीहरूलाई प्रदान गरिने सेवाको गुणस्तरमा सुधार गर्नका लागि विशेषज्ञ चिकित्सकहरूलाई समेत Floor Duty राख्ने कार्यलाई निरन्तरता दिइएको छ ।
- २.२ न्यूरोलोजी विभाग भिन्दै विभागको रुपमा शुरु भए देखि नै सानो अप्ट्यारो ठाउँमा रहि उल्लेख्य संख्यामा बिरामीहरूलाई सेवा पुर्‍याईरहेको कारणले गर्दा हाल सो विभागलाई छुट्टै ओपिडीको उचित व्यवस्था गरी सेवाग्राही र सेवा प्रदायक दुबैलाई सुविधाप्रदान गरिएको छ । न्यूरोलोजी विभागबाट Thrombolysis, Plasmapheresis उपचार सेवाप्रदान गर्न शुरु गरिएको छ । Neuro-Intervention सेवा सुरु भएको ।
- २.३ IUI सेवा संचालनमा ल्याइएको र IVF सेवा संचालनको तयारीमा रहेको ।
- २.४ Fetal Medicine & Breast Surgery सेवाशुरु गरिएको छ ।
- २.५ शिक्षण अस्पतालको सेवाविस्तार एवं गुणस्तर वृद्धि प्रतिध्यान पुर्‍याउदै यसका लागि चाहिने Video Laparoscope, Video Endoscopy, Gastroscopy, Cautery Machine, Holmium Laser, Anesthesia Machine, Ultrasound Machine, Dialysis Machine, OT Table, OT Light, Bipolar Resectoscope, Flexible Ureteroscope, Vessel Sealer Cautery, Harmonic Scalpel, Cath Lab, CT, MRI आदी जस्ता महत्वपूर्ण उपकरणहरूको खरिद गरी सेवालाई चुस्तदुरुस्त एवं आधुनिक बनाइएको छ ।
- २.६ SICU र POW को लागि ब्यवस्थित Visitor Area ब्यवस्था मिलाइएको छ ।
- २.७ कलेजको सबै अवस्थाबारे छिटो र सरल तरिकाले रोगहरु पत्ता लगाउन FIBRO SCAN तथा २ थान Flexible Nasopharyngro Laryngoscopy, ENT सम्बन्धि मासु पलाएको, हड्डी बाङ्गो भएको पत्ता लगाउन नयाँ मेसिनहरु जडान गरी कार्य संचालन भईरहेको ।
- २.८ सिनामगल / दुवाकोट स्थित अस्पताललाई ५०० शैयाको स्वीकृति प्राप्त भए अनुसार दुवाकोट अस्पतालमा २०० शैया पुर्ण क्षमताको अस्पताल सञ्चालन गरिएको छ, जसअन्तर्गत ६ वटा मोड्युलर अप्रेशन थ्रेटर, २८ शैयाको ICU तथा १५ शैयाको HIGH CARE UNIT सहित



- अन्तरंग सेवा सुरु गरिएको छ । त्यस बाहेक क्याथल्याब सेवा, CT SCAN , MRI, प्रसुति सेवा तथा नवजात शिशु कक्षा सेवा समेत सुचारु भईरहेको छ ।
- २.९ अंग प्रत्यारोपनको लागि २ वटा मोड्युलर अप्रेसन थ्रेटर, ४ शैयाको ICU र पोष्ट अपरेटिभ वार्ड संचालनमा ल्याईएको छ ।
- २.१० पि एन् पन्त भवनको छैठौ तल्लामा १८ शैयाको PAYING वार्ड, ८ शैयाको HIGH CARE UNIT र ७ शैयाको क्यानसर वार्ड संचालन गरिएको छ।
- २.११ प्रसुती तथा स्त्री रोग विभागमा, ल्याप्रोस्कोपीक सर्जरी, हिस्टेस्कोपीक सर्जरी र पाठ्येघरको क्यान्सरसंग सम्बन्धि अप्रेसन सेवा सुचारु भएको । त्यस्तै युरो गाइनेकोलोजी सेवा अर्न्तगत पिसाव चुहिने, पाठ्येघर खस्ने तथा महिलाको पिसावसँग सम्बन्धित रोगहरुको उपचार सेवा सुरु भएको ।
- २.१२ RESPIRATORY PHYSIOTHERAPY र विभिन्न डाईग्नोस्टिक प्रोसिडियोर सहितको छुटै पल्मोनोलोजी विभाग खोलिएको छ।
- २.१३ GASTROENTEROLOGY विभाग छुटै खोलिएको र ANAESTHESIA मा ENDOSCOPY/SIGMOIDOSCOPY र ERCP संचालनमा रहेको छ ।
- २.१४ सिनामंगलमा अस्पताल तथा यसका भगिनी संस्थाको नाममा यस संस्थासंग जोडीएका ६ रोपनी १५ आना ० पैसा १.४३ दाम (३५३२.२० बर्ग मिटर) जग्गा तथा सोमा बनेको भवन खरिद गरिएका छन् । सो जग्गा रिङ्गरोड सम्म जोडिएको र हाल पार्किङ्गको व्यवस्था गरेको बारे सबैमा सहर्ष अवगत गराउन चाहान्छु ।
- २.१५ सिनामंगल अस्पतालमा Blood Bank संचालन भइरहेको र हालस्तर उन्नतिको गरि कार्य भइसकेको ले C Grade को लागि पहल भैरहेको छ ।
- २.१६ Forensic Medicine दुवाकोटमा पहिलो पटक NMC/KIST Medical College का MBBS विद्यार्थीहरुलाई autopsy practical गराईरहेको ।
- २.१७ २ वटा Mortuary machine भएकोमा ४ वटा थपिजम्मा ५ वटा मध्ये २ वटा दुवाकोटमा पठाई शव राख्न व्यवस्था मिलाईएको ।
- २.१८ Echo Van ३ वटा, Winger Van १ सूजुकी कार १ नयाँ खरिद गरेको ।
- २.१९ २ वटा नयाँ एम्बुलेन्स खरिद गरी संचालनमा रहेको ।
- २.२० Registration मा Digital queue system जडान भई संचालनमा आएको छ ।
- २.२१ १ वटा मात्र X-ray machine बाट काम चलाई रहेकोमा थप २ थान नयाँ जडान गरि कार्य संचालन भएको र अर्को ER भित्र नयाँ जडान गरेको ।
- २.२२ दुवाकोट स्थित अस्पतालमा Cath lab सेवा सुचारु भई हाल संचालनमा रहेको छ ।
- २.२३ Kidney transplant को सेवा सुचारु भई हाल ८३ वटा केस सम्पन्नभएको छ र Liver Transplant ५ वटा केस सम्पन्नभएको । PATHOLOGY LAB 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, P-ANCA, C-ANCA, Anti-GBM, C3, C4, Tarolimus, ANA screening, ENA profile इत्यादीको परिक्षण सेवा पनि सुरु गरिएको छ ।
- २.२४ युरोलोजी विभागको स्तरोन्नती गरी Endourology, Laproscopic Urology, Uro-oncology, Reconstructive Urology, Open Urology, Andrology, RIRS जस्ता सेवाहरु प्रदान गरिनुका साथै अत्याधुनिकप्रविधिहरु (Prostate, Bipolar TURBT, Laser PCNL, BNI, OIU) को प्रयोगबाट Retrograde Intrarenal सेवापनि सुरु गरिएको छ ।
- २.२५ अस्पताल सेवालाई चुस्त दुरुस्त राख्न MiDas Hospital Management Software लाई Upgrade गरी सबै क्षेत्रमा संचालनमा रहेको र पेपरलेस सिस्टम बनाउनतर्फ अगाडि बढेको छ ।
- २.२६ अस्पतालको सेवालाई चुस्त दुरुस्त राख्न QRT (Quick Response Team), VCC (Visitor Counseling Cell), OPD supervisor नियुक्त गरिएको साथै नर्सिङ्ग सेवालाई प्रभावकारी बनाउनको निमित्त निरिक्षण र सुपरिवेक्षणको लागि अस्पताल सुपरभाईजर नियुक्त गरिएको छ । OPD सेवालाई छरिये बनाउन सबै OPD हरूमा विलिङ्ग काउन्टरको व्यवस्था गरिएको छ ।
- २.२७ ONCOLOGY OPD सुरुभएको र CHEMOTHERAPY सेवा सञ्चालन गरिएको ।



२.२८ कलेजले स्वास्थ्य सेवा क्षेत्रमाहासिल गरेको प्रगति संक्षेपमानिम्नानुसार रहेको छ :

सि.नं.	विवरण	समिक्षावर्ष २०८१/८२ (विरामी संख्या)	समिक्षावर्ष २०८२/८३ (विरामी संख्या)
१	बहिरङ्ग सेवा	२९८६२१	३४६३२४
२	अंतरङ्ग सेवा (विरामीभर्ना दिन)	२०९६३	२०३९२
३	शल्यकृया	११२१५	१४१३१
४	प्याथोलोजीलयाबमा गरिएको परिक्षण	१५१६५२	१९६५१८
५	एक्स रे संख्या, एम्. आर. आई सि.टि. स्क्रान	७१९४२	९८५७९
६.	अल्ट्रासाउन्ड, इकोग्राफीतथा अन्य परिक्षणहरु	८६५५४	११०२२०

३ अनुसन्धान तर्फकाकार्य एवं उपलब्धिहरु :

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

३.१ यस कलेजले Nuffield Department of Rheumatology and Musculoskeletal sciences (NDORMS) University of Oxford, UK मार्फत २०२३ देखि २०२७ सम्म ४ वर्षको लागि Hip Care विषयक अनुसन्धान शुरू निरन्तर रुपमा भइरहेको छ ।

३.२ नेपाल सरकारको समलग्नतामा यस कलेजले नेपाल इन्जुरी रिसर्च सेण्टरको स्थापना कलेज परिसर मै गरी यस रिसर्च 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 छ ।

३.३ युनिभर्सिटी अफ वेस्ट अफ इल्याण्ड, ब्रिस्टलसंगको सहकार्यमा अनुसन्धानका लागि :

- एन.आई.एच.आर ग्लोबल हेल्थ रिसर्च ग्रुपद्वारा नेपालमा चोटपटक अनुसन्धान केन्द्रलाई नया अनुदान प्राप्त गरी कार्य भैरहेको छ ।
- नेपालमा सडक सुरक्षाको निम्ती सुरक्षित प्रणालीको लागि अनुसन्धानका प्रथमिकताहरु पहिचान गर्न एन. आई. एच. आर. ग्लोबल हेल्थ पोलिसी एण्ड सिस्टम रिसर्च कार्यक्रमद्वारा अनुदान अनुदान प्राप्त गरी कार्य सम्पन्न भएको छ ।

- यस अनुसन्धान केन्द्रको निरन्तरताको लागि एन. आई. एच. आर. बाट A 'Safe Systems' Approach for Enabling Traffic Injury Prevention in Nepal (SAFE TriP Nepal) कार्यक्रम अर्न्तगत २०२२-२०२६ को लागि अनुसन्धान अनुदान प्राप्त भई, सो कार्य भइरहेको छ ।

३.४ गर्भवती महिलामाथि हुने हिंसा बिरुद्ध सम्बोधन गर्न NTNU, नर्वे र नर्वेजियन अनुसन्धान परिषद मार्फत FIFRO Grant प्राप्त भई कार्य सुरु भएको छ । Norway सरकारको NORHED FUND अर्न्तगत काठमाडौं मेडिकल कलेजमा फिजियोथेरापी अध्ययन अध्यापक गर्नमा सहयोग गर्न Grant उपलब्ध भएको छ । Linnaeus University, Sweden र Rajshahi University, Bangladesh संगको अनुसन्धान सजांल बिकास गर्नका लागि स्वीडेन सरकारबाट रिसर्च सजांल कोष प्राप्त भई निरन्तर रुपमा कार्य भइरहेको छ ।

३.५ यस वर्ष यस कलेजका शिक्षक शिक्षिकाहरुको तर्फबाट १२९ वटा, बिद्यार्थीहरुको तर्फबाट ११० वटा र अन्य बाहिरी संस्थाहरुका तर्फबाट ३ वटा गरी जम्मा २४२ वटा अनुसन्धानका प्रस्तावहरु यस कलेजको Institutional Review Committee मार्फत स्विकृति प्रादान गरिएको छ ।

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



- ३.७ यस कलेजको माइक्रोबायोलोजी तथा बायोकेमेस्ट्री विभागमा १, १ वटा रिसर्च ल्याबको स्थापना गरिएको छ ।
- ३.८ त्यस्तै गरी बहु दिर्घकालीन रोग, अवस्थाहरुको बारेमा बेलायतको लिचेस्टर विश्वविद्यालय संग एन. आई. एच. आर. बाट ५ वर्ष (२०२२-२०२७) को लागी अनुसन्धान पाप्त भएको छ ।

४. वित्तीय क्षेत्रका कार्यहरु :

- ४.१ आ.व. २०८२/८३ मा अग्रिम आयकर कट्टी बापत रु.११ करोड ५२ लाख बुझाएको छौं । यो कुल रकम आ.व. २०८१/८२ मा रु. ७ करोड ६९ लाख रहेको थियो ।
- ४.२ विभिन्न कठिनाइ तथा अनिश्चितता हरुका बावजुद आ.व. २०८२/८३ मा कलेजले कर पछिको मुनाफा रु. २७,६१,००,७०८ आर्जन गर्न सक्षम भएको छ । आ.व. २०८२/८३ सम्मको वितरण योग्य सञ्चित मुनाफाबाट चुक्ता पुँजीको २५% नगद लाभांस बाड्ने निर्णय गरियो ।
- ४.३ आ.व. २०८२/८३ मा कलेजको कूल खर्च रु.२३४ करोड २१ लाख पुगेको छ ।
- ४.४ यस कम्पनी तथा यसका सहायक कम्पनीहरुको समेत एकिकृत वित्तिय विवरण अनुसार कूल आम्दानी रु.३५१ करोड १४ लाख, कूलखर्च ३१० करोड १३ लाख तथा कर पछिको मुनाफा रु.२९ करोड ६९ लाख हुन गएको छ ।
- ४.५ यस कलेजको पूर्ण तथा संयुक्त लगानीमा खोलिएका के.एम.सी. फार्मसी, एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर, काठमण्डप डाइग्नोस्टिक सेण्टर, के.एम.सी. इनभेसमेन्ट ले यस वर्ष क्रमशः रु. ९९ लाख नाफामा, रु.४२ हजार घाटामा , १ करोड ९ लाख नाफामा र ४५ हजार घाटामा गएको छन् ।
- ४.६ अस्पताल सेवातर्फ बिरामीको संख्या (Patient Flow) बढाउनका लागि सेवाको गुणस्तरीयता सुधार आवश्यक भए बमोजिम यस तर्फ लगानी बढाईएको छ । भवन निर्माण, मेडिकल उपकरण, अफिस उपकरण, फर्निचर आदि जस्ता स्थिर सम्पत्ति थप गरिएको छ ।
- ४.७ २०८३ आषाढ मसान्तमा कम्पनीको कूल कर्जा गत वर्ष आषाढ मसान्तको रु.१५७ करोड ८ लाखबाट बृद्धि भएर रु. १७८ करोड ९८ लाख रहन गएको छ ।

- ४.८ विश्व स्वास्थ्य संगठनको मापदण्ड अनुसार अस्पतालजन्य फोहरमैला व्यवस्थापनको कार्य अन्तरगत १३ वटा वार्डमा सफलतापूर्वक लागु गरिएको तथा अस्पतालका अन्य वार्ड तथा अन्य बाँकी स्थानहरुमा फोहरमैला व्यवस्थापनको कार्य गर्ने प्रकृत्यामा रहेको छ । फोहर मैला बिक्रीबाट रु. ७,८१,५८४ आम्दानी भएको छ ।

- ४.९ यस कलेजले दुवाकोटमा छात्रावासहरु निर्माण गरी सञ्चालन गरेको कारणले गर्दा बिद्यार्थीहरुको पठनपाठनमा राम्रो वातावरण सृजना गर्न सकिनुका अलावा यसबाट कलेजको आम्दानीमा वृद्धि गर्न समेत ठुलो सहायता मिलेको छ ।

५. अन्य महत्वपूर्ण उपलब्धिहरु

५.१ भौतिक संरचनामा गरिएको विकासः

यस वर्ष निर्माण तथा थप गरिएका भौतिक संरचनाहरु तथा सेवा सुबिधाहरु यस प्रकार रहेकाछन्ः

दुवाकोटः

१. डेण्टल भवन परिसरमा रहेको जेनेरेटर भवनको जमिन तल्लामा जेनेरेटर कक्षा विस्तार गरी सो भवनको कौसीमा चमेना गृह विकासको लागि निर्माण कार्य सम्पन्न भएकोछ ।
२. डेण्टल भवनको दोश्रो तल्लामा क्याथ ल्याबको विकास गर्नको लागि आवश्यक डिजाइन पछि निर्माण कार्य सम्पन्न भएकोछ ।
३. सोही भवनको तेश्रो तल्लामा प्रसुति सम्बन्धि वार्ड तथा शल्य क्रिया कक्षा विकास गर्नको लागि डिजाइन कार्य सम्पन्न भई निर्माण कार्य पनि सम्पन्न भएकोछ ।
४. सोही भवनको अर्को तल्लामा NICU, SBCU, PICU को लागि डिजाइन सम्पन्न भई निर्माण कार्य पनि सम्पन्न भएको छ ।
५. सोही भवनको सातौं तल्लामा ICU, HDU, Dialysis तथा Isolation कक्षा विकास गर्नको लागि निर्माण कार्य सम्पन्न भएकोछ ।
६. सोही भवनको आठौं तल्ला ६ वटा Modular OT, Post Op लगायतका कक्षाहरु निर्माण कार्य सम्पन्न भएकोछ ।
७. सोही भवनको तेश्रो तल्लामा प्रसुती वार्ड निर्माण कार्य सम्पन्न भएको छ ।
८. सोही भवनको जमिन तल्लामा MRI को लागि आवश्यक कक्षा तयार भएकोछ ।



९. सोही भवनको पाचौं तल्लामा Dialysis तथा वार्डको लागि आवश्यक कक्षाको निर्माण कार्य सम्पन्न भएको छ ।
१०. सोही भवनको छैठौं तल्लामा क्याबिनको लागि निर्माण कार्य जारी छ ।
११. सोही भवनको दशौं तल्ला RO Plant को लागि आवश्यक स्ट्रक्चर सहित कक्षा तयार भएकोछ ।
१२. सातौं तल्लामा स्टोर विकास गरिएकोछ ।
१३. Placenta बिर्सजनको लागि Autopsy कक्षा सँगै विकास गरिएकोछ ।
१४. Autopsy कक्षाको पश्चिम तिर संस्थालाई चाहिने बोटबिरुवा उत्पादको लागि आफ्नै नर्सरी विकास गरिएकोछ ।
१५. छात्रावास परिसरमा रहेका भवनहरुमा आवश्यक मर्मत कार्य जारी छ ।
१६. आधारभूत विज्ञान भवन परिसरमा आवश्यक मर्मत कार्य, रंगरोगनको कार्य तथा ढल निकासको कार्य भइरहेकोछ ।
१७. डेण्टल भवन परिसरमा नयाँ बोरिङ्ग कार्य शुरु भएकोछ ।

सिनामंगलः

१. मुख्य अस्पताल भवनमा एउटा मात्र लिफ्ट भएकोले विरामीको चापलाई अझ सहजता पुऱ्याउन अर्को एउटा लिफ्ट जडान गर्नको लागि आवश्यक सिभिल निर्माण कार्य भइरहेकोछ ।
२. विरामीलाई औषधी सहजरूपमा उपलब्ध गराउन सोही लिफ्टसँगै नयाँ औषधी बिक्री कक्षाको निर्माण कार्य सम्पन्न भएकोछ ।
३. डा. पुष्करनाथ पन्त स्मृति भवनको कौसीमा Paying ward को लागि डिजाइन गरी निर्माण कार्य सम्पन्न भएकोछ ।
४. यस अघि जडान गरेको लिफ्ट सेवालाई पनि सोही Paying ward तल्ला सम्म पुऱ्याउनको लागि आवश्यक निर्माण कार्य सम्पन्न भएकोछ ।
५. क्याबिन ब्लक भवनको कौसीमा छाला रोगको लागि आवश्यक बहिरंग विभाग बनाउने हेतुले आर्किटेक्चरल तथा इन्टेरियर डिजाइन यस संस्थाको इन्जिनियरिङ्ग विभाग आफैले सम्पन्न गरी निकै आकर्षक तथा गुणस्तरीय Derma OPD विकास तथा निर्माण कार्य सम्पन्न भएकोछ ।

६. वर्तमान न्यूरो बहिरंग विभागमा बिज्ञ डाक्टरहरुको संख्या थप भएकोले हालको टिकट काउण्टर क्षेत्रमा अर्को ओ. पि. डि. कक्षा विकास गर्नु पर्ने भएकोले उक्त टिकट कक्षलाई विरामी प्रतिकालय कक्षमा स्थानान्तर गर्नको लागि आवश्यक संरचनाहरु बनाउने कार्य सम्पन्न भएको छ ।
७. बैंक भएको भवनमा रहेको लेखा शाखा तथा आन्तरीक निरीक्षण टोलीको कार्य कक्षा उत्तरतिरको भवनमा स्थानान्तरण गरिएकाछन् ।
८. सो उत्तरतिरको भवनमा आवश्यक रंगरोगन, कार्पेट लगाउने कार्य, पर्दा लगाउने कार्य, विद्युतीय कार्य लगायतका कार्य गरिएकाछन् ।
९. बैंक भएको भवनको दोश्रो तल्लामा रहेको Ortho Faculty लाई सोही भवनको तेश्रो तल्लामा आवश्यक निर्माण कार्य सम्पन्न गरी स्थानान्तरण गरिएकोछ ।
१०. सोही भवनको जमिन तल्ला देखि तेश्रो तल्ला सम्ममा IVF विकास गर्ने सिलसिलामा बाहिरको परामर्शदाताबाट आवश्यक आर्किटेक्चरल तथा आन्तरिक सजावट डिजाइन सम्पन्न भई निर्माण कार्य शुरु भएकोछ ।
११. अस्पताल भवनको जमिन तल्लामा रहेको Diagnostic Reporting कक्षलाई थप नयाँ टेबल सहित बिस्तार गरिएकोछ ।
१२. अस्पताल भवनको पहिलो तल्लामा रहेको Diagnostic OPD कक्षलाई बिस्तार तथा सजावट गर्ने कार्य सम्पन्न भएकोछ ।
१३. पछाडि तिरबाट प्रवेश द्वार देखि अक्सिजन प्लाण्ट क्षेत्र सम्म कंक्रीटको टाइल बिछ्याउने कार्य सम्पन्न भई सुन्दरता थप भएकोछ ।
१४. Modular OT निर्माण कार्य सम्पन्न भई सञ्चालनको लागि तयारी अबस्था रहेकोछ ।
१५. OT हरूमा Hepa filter जडान गर्ने कार्य सम्पन्न भएकोछ ।
१६. USG सेवा मेसिन थप गरि विस्तार गर्ने योजना ।
१७. पचास सैयाको थप डाइलसिस वार्डको निर्माण गर्ने योजना रहेको ।



५. २ उपकरणहरूको विवरण :

S.N.	Equipment	Previous Management	Newly Added
1	5 Step Slit Lamp	—	5
2	AB Scan	—	1
3	ABPM	—	6
4	Anesthesia Machine	—	18
5	Argon Plasma Coagulator	—	2
6	Arthro-shaver Set	—	1
7	Auto Refractometer and Keratometry	1	1
8	Autoclave Machine	—	6
9	Biliblanket	—	4
10	Bipap Machine	—	20
11	Body Plethysmograph	—	1
12	Bronchoscope	—	2
13	C-arm	3	9
14	Catarhex	—	1
15	Cath Lab	—	2
16	Cautery (Electrosurgical Unit)	—	22
17	Celina Surgical System	—	1
18	CO2 Laser	—	1
19	Colonoscope	—	2
20	CPAP	—	14
21	CR System	1	—
22	CT Scan	—	2
23	CTG	3	3
24	Cusa	—	1
25	Defibrillator	5	11
26	Dental Chair	10	10
27	Dental X-ray	—	3
28	Derma Chair	—	4
29	Dialysis Machine	8	30

30	Diode Laser	—	1
31	DLCO	—	1
32	Ear Analyser	—	1
33	ECG	4	10+10
34	Echo Machine	1	1+2
35	EEG	2	4
36	Electrotherapy Device	1	1
37	EMG	1	2
38	Endomat	—	3
39	Endoscope	—	2
40	ENT Tower	—	1
41	ETO Machine	—	1
42	Fibroscan	—	1
43	Flexible NPL	—	2
44	Gas Insufflator	1	6
45	Gastroscope	—	2
46	High End Neonate Ventilator (SLE 6000)	—	2
47	Holmium Laser	1	—
48	Holter	—	6
49	Humphrey Machine	1	—
50	ICU Electric Bed	—	64
51	Incubator	—	2
52	Infusion Pump	—	150
53	Intelligent Hearing System	—	1
54	IPC Drill System	—	1
55	Laposcopic Tower	—	10
56	Laser Imager (Radiology Printer)	2	11
57	ENT Microscope	—	2
58	MRI	—	2
59	Neuro Drill System	—	4
60	Neuro Navigation System	—	1
61	Neuroscope	—	1



62	NPL Scope	—	2
63	Operating Microscope	2	2
64	Ophthalmoscope (Eye OPD)	—	4
65	Optovue (Octopus)	—	1
66	OT Light	12	20
67	OT Table	10	12
68	Otodynamics	—	1
69	Patient Monitor	117	165+154
70	Perimetry	—	1
71	Phaco Machine	1	—
72	Phototherapy	—	15
73	Phototherapy Machine (Derma)	—	1
74	PICO Laser System	—	1
75	Portable X-ray	4	4+4
76	Resus	—	3
77	RF Ablation System	—	1
78	Rigid X-ray	2	3+2
79	Robotic Surgery and Neuro Navigation System	—	1
80	Short Wave Diathermy	1	—
81	Skin Analyzer	—	1
82	Sleep Study	—	1
83	Slit Lamp	—	3
84	Space Station	—	1
85	Spirometry (PFT)	1	1
86	Stealth Station 8 with Autoguide	—	1
87	Syringe Pump	—	200
88	Thermal Coagulator	—	1
89	Thulium Laser	—	2
90	TMT	—	2
91	Tourniquet	2	2
92	Traction Machine	2	—

93	Tympanometry (Audiometer)	—	1
94	Ultra Thin Scope (Gastroscope)	—	1
95	Ultrasound Therapy Machine	1	1
96	Ultrasound Harmonic	1	2
97	Urodynamics	—	1
98	Uroflowmetry	—	1
99	Urology Set	—	1
100	USG Machine	3	13+11
101	Ventilator	12	38
102	Vitom 3D / Matika Holding System	—	1
103	Warmer	12	31
104	EP Lab Set	—	1
105	Heart Lung Machine	—	1
106	IABP Machine	—	1
107	ERCP	—	2
108	Retinoscope	—	2
109	Endoscope Tower	—	3
110	EUS	—	1 (Radial)

५.३ सामाजिक उत्तरदायित्वमा निभाएको भुमिका :

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

१. नेपालभरी ७७ ओटै जिल्लाबाट सिफारिस भएका बिरामीहरूलाई पच्चीस प्रतिशत छुट प्रदान गरिएको छ । त्यसैगरी, ६० ओटा गाउँपालिका तथा नगरपालिकासँग सम्झौता गरी केएमसी सिनामंगलमा २५ प्रतिशत र केएमसी दुवाकोटमा ५० प्रतिशत छुट प्रदान गरिनेछ ।
२. MBBS, BDS, BNS, BSc Nursing र BPT कार्यक्रमहरूमा नेपाल सरकारले पठाएका दश प्रतिशत विद्यार्थीहरूलाई निशुल्क छात्रवृत्ति प्रदान गरिएको छ । यस वापत कलेजले नेपाल सरकारबाट कुनै रकम प्राप्त नगरेको जानकारी गराउँदछौं ।
३. ललितपुरको बुङ्मति स्थित स्वास्थ्य चौकी, बुङ्मतिकै अपाङ्ग सेवा संस्था, सिन्धुपाल्चोकको इन्द्रावति कम्युनिटी सर्भिस सेन्टर तथा थोक्पा स्वास्थ्य



चौकीसंगको सहकार्यमा यस कलेजले त्यस भेगका जनताहरूलाई निशुल्क स्वास्थ्य सेवा प्रदान गर्दै आएको छ । त्यसैगरी नागरिक उड्डयन प्राधिकरणसँग स्वास्थ्य सेवाका लागि सहकार्य गर्दै आएको छ ।

४. यस वर्ष २०८२।०८३ कलेजले सिनामंगल तथा दुवाकोट अस्पतालहरूका साथै देशका विभिन्न स्थानहरूमा निःशुल्क स्वास्थ्य शिविरहरू संचालन गरेको छ । जसको विवरण यस प्रकार छन् ।

जम्मा शिविर : ५० वटा

जम्मा विरामी संख्या : ३०२१८ जना

ई. सि. जि. : २६६४ जना

प्याथोलोजी : ३९५७ जना

भिडियो एक्सेरे : ३४३० जना

दातनिकालेको : ४३९ जना

इ.को. : १२७ जना

के.एम.सी.मा रेफर केस : ९४३ जना

५.४ विविध क्याकलापहरू :

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

५.५ अन्य महत्वपूर्ण उपलब्धीहरू

- हाल अस्पताल सिनामंगल तथा दुवाकोट गरी ५०० शैयाको अस्पतालको स्वीकृत भई संचालनमा रहेको ।
- हेमो डायलासिस सेवा ३० शैयाबाट ५० शैयामा सिनामंगल तथा दुवाकोटमा २५ शैया पुर्‍याईनेछ ।
- USG (मिडियो एक्स-रे) मेसिन सिनामंगल तथा दुवाकोटमा २० वटा पुर्‍याईनेछ ।
- हरेक विरामिको औषधि फार्मसीका कर्मचारीले बेडसाईडमा पुर्‍याउने व्यवस्था र फिर्ता गर्नुपर्ने औषधी पनि सोहि कर्मचारीले फिर्ता लुगिदिने व्यवस्था गरिएको छ ।
- हरेक विरामिको डिस्चाजको लागी छुट्टै काउन्टरको व्यवस्था गरिएको छ ।
- भर्ना भएका विरामिको गर्नुपर्ने जाँचहरू हाउसकिपिङ कर्मचारीले बेडसाईडबाट sample collection गरी Lab मा पुर्‍याउने व्यवस्था र रिपोर्ट ल्याउने व्यवस्था

गरिएको छ ।

- Lab को Report हरू SMS द्वारा हेर्न मिल्ने व्यवस्था गरिएको छ ।
- निकट भविष्यमा अत्याधुनिक के.एम.सी एपद्वारा सम्पूर्ण डाक्टरहरूको अनलाइन Appointment, Lab report लगायत अन्य सुविधाहरू संचालनमा ल्याइनेछ ।
- प्रत्येक शौचालयमा Dedicated Cleaning Staff को व्यवस्था गरिएको छ ।
- प्रत्येक वार्ड तथा Critical Care Unit को लागि Cash Counter तथा Pharmacy को व्यवस्था गरिएको छ ।
- प्रत्येक वार्ड तथा Critical Care Unit मा रहेका विरामी तथा विरामी भिजिटरको सहजीकरणको लागि ward Coordinator को व्यवस्था गरिएको छ ।
- प्रत्येक वार्ड तथा Critical Care Unit मा रहेका विरामीहरूका लागि स्वच्छ तातो वा चिसो खानेपानीको व्यवस्था गरिएको छ ।
- प्रत्येक वार्ड तथा Critical Care Unit मा रहेका विरामीहरूका भिजिटरको लागि AC सहितको सुविधा सम्पन्न कुरुवा कक्षको व्यवस्था गरिएको छ ।
- CT, MRI गरेको दिननै रिपोर्ट वितरण गर्नको निमित्त छुट्टै कर्मचारी व्यवस्था गरि चुस्त दुरुस्त सेवा प्रदान गरिएको छ ।
- ईमर्जेन्सी विभागको सेवालाई अझ चुस्त दुरुस्त गराउन रातको समयमा VCC लाई खटाईएको छ ।
- २४ सै घण्टा अस्पताल परिसर भित्र अत्याधुनिक CC TV Camera द्वारा निरिक्षण गर्ने व्यवस्था गरिएको छ ।

६. आगामी दिनका रणनीतिक कार्ययोजना :

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

- आम्दानीका स्रोतहरूलाई व्यवस्थित तथा वृद्धि गर्ने ।
 - शिक्षा तथा स्वास्थ्य सेवाको गुणस्तर बृद्धि गर्ने ।
 - खर्चहरूको व्यवस्थापन गर्ने तथा
 - उपलब्ध मानव संसाधनको अधिकतम उपयोग गर्ने ।
- कलेजको उद्देश्यहरूलाई पुरा गर्नका लागि निम्न रणनीतिक योजनाहरू तर्जुमा गरिएको छ ।
- (क) कलेजमा हाल संचालनमा रहेका शैक्षिक कार्यक्रमहरू तथा अस्पताल सेवाहरूलाई सुदृढ गर्दै गुणस्तरमा वृद्धि गर्दै जाने ।
- (ख) अन्य संस्थाको दाँजोमा प्रतिस्पर्धात्मक रही उत्कृष्ट



- रूपमा रहिरहन आफ्नो शिक्षण एवं अस्पताल सेवाको गुणस्तर एवं पहुँच सुनिश्चित गर्ने कार्यहरूलाई प्राथमिकता दिने । अस्पताल सेवाको गुणस्तर तथा सेवाको दायरा बढाउदै जानका लागि सुपरस्पेसियालिटी सेवाहरु थप गर्दै जाने ।
- (ग) सिनामंगलमा स्थानको आवश्यकतालाई पुरा गर्न वरपरका जग्गा/भवन थप गर्ने वा भाडामा लिई प्रयोग गर्ने कार्यलाई निरन्तरता दिँदै कलेजको समग्र भौतिक पूर्वाधार सुधार गर्दै जाने ।
- (घ) MBBS कार्यक्रम तर्फ विद्यार्थी 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 ।
- (ङ) कलेजका विभिन्न विभागहरु अन्तर्गत M.Sc. PH in Global Health, M.Sc.PH in Epidemiology DM/Mch & Fellowship कार्यक्रमहरु शुरुवात गर्नका लागि आवश्यक कार्यहरु गर्ने ।
- (च) नेपाल सरकारले लागु गरेका विभिन्न निशुल्क/सहुलियतका कार्यक्रमहरूलाई अस्पतालमा थप उपलब्ध

गराउन प्रयास गर्ने ।

- (छ) कलेजका कर्मचारी एवं विद्यार्थीहरूको दक्षता वृद्धि गर्न शिक्षा एवं स्वास्थ्य क्षेत्रमा तालिम, अध्ययन अनुसन्धान सम्बन्धी कार्यहरूलाई बढावा दिने ।
- (ज) सामाजिक उत्तरदायित्व पुरा गर्ने तर्फ कलेज अग्रसर रहने ।

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

सोईना शर्मा
कार्यकारी अध्यक्ष



कम्पनी ऐन, २०६३ को दफा १०९ बमोजिमको विवरणहरु:

(क) विगत वर्षको कारोबारको सिंहावलोकन: सञ्चालक समितिको प्रतिवेदनको बुँदा नं. ४ मा उल्लेख भए बमोजिम ।

(ख) राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोबारलाई कुनै असर परेको भए सो असर: गत ११ वर्ष देखि कलेजको शैक्षिक कार्यक्रममा लिइने शुल्कहरु नेपाल सरकारले समयानुकूल समायोजन नगर्दा कलेजलाई ठुलो आर्थिक भर परेको अवस्था छ ।

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

(ङ) सञ्चालक समितिमा भएको हेरफेर र सो को कारण : संचालक समितिको विवरण: (२०८३ आषाढ मसान्त सम्म कायम रहेको)

१. श्री सोइना शर्मा	कार्यकारी अध्यक्ष
२. श्री होमादेवी नेउपाने	सदस्य
३. श्री नेत्रबन्धु बानिया	सदस्य
४. श्री सन्दिप गुरागाई	सदस्य
५. श्री चुडामणि भण्डारी	सदस्य

हाल कायम रहेको संचालक समितिको विवरण:

१. श्री सोइना शर्मा	कार्यकारी अध्यक्ष
२. श्री होमादेवी नेउपाने	सदस्य
३. श्री नेत्रबन्धु बानिया	सदस्य
४. श्री सन्दिप गुरागाई	सदस्य
५. श्री चुडामणि भण्डारी	सदस्य

(च) कारोबारलाई असर पार्ने मुख्य कुराहरु : मेडिकल शिक्षालाई राज्यले हेर्ने दृष्टिकोणमा अब पनि सुधार नआइसकेको परिप्रेक्ष्यमा राज्यले हचुवाको भरमा गरिने निर्णयहरुले कलेज संचालनमा बाधा परिरहेको । अन्य कुराहरु सञ्चालक समितिको प्रतिवेदनमा उल्लेख गरिएको ।

(छ) लेखा परिक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर सञ्चालक समितिको प्रतिक्रिया : लेखा परिक्षण प्रतिवेदनमा लेखा परिक्षकले दिएको प्रतिक्रिया बमोजिम आर्थिक कारोबार सञ्चालन गर्ने, गराउने ।

(ज) लाभांश बाँडफाँड (गर्न सिफारिस गरिएको रकम : सञ्चालक समितिबाट प्रस्ताव भए बमोजिम आ.व.०८२।०८३ को नाफा तथा बितरण योग्य संचित मुनाफाको रकम मध्येबाट चुक्ता पूँजीको २५ प्रतिशतका दरले (कर सहित) शेयरधनीहरुलाई नगद लाभांश वितरण गर्ने भनी सञ्चालक समितिले सिफारिस गरेको ।

(झ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अंकित मूल्य त्यस्तो शेयर जफत हुनुभन्दा अगावै सो वापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयरवापत रकम फिर्ता गरेको भए सो को विवरण : आर्थिक वर्ष २०८२/८३ को यस अवधिमा कुनै शेयर जफत गरिएको छैन ।

(ञ) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन: समिक्षा वर्षमा काठमाडौं मेडिकल कलेज र यसका सहायक कम्पनीहरु के.एम.सी. फार्मेसी एण्ड मेडिकल सप्लाइज प्रा.लि., के.एम.सी. इन्भेष्टमेन्ट प्रा.लि., एडभान्सड इमेजिङ एण्ड डाइग्नोस्टिक सेण्टर प्रा.लि. तथा काष्ठमंडप डाइग्नोस्टिक प्रा.लि. को प्रगति सन्तोषजनक रहेको छ । कम्पनी र यसका सहायक कम्पनीहरुको कारोबारको 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 कारोबारमा 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 अवधीमा कलेजको कारोबारमा कुनै परिवर्तन आएको छैन । साथै कलेजको सहायक कम्पनीहरु के.एम.सी. फार्मेसी एण्ड मेडिकल सप्लाइज प्रा.लि.ले औषधी खरिद बिक्री कार्य गर्दै आइरहेको र ती कम्पनीको कारोबारमा 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 पदाधिकारीहरूले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोवारमा निजहरू संलग्न रहेको भए सो सम्बन्धमा निजहरूबाट कम्पनीले प्राप्त गरेको जानकारी: संचालकहरूले लिएको शेयर स्वामित्वको विवरण निम्न बमोजिम रहेको र कम्पनीको शेयर कारोवार भएको छैन ।

सि.नं.	नाम	शेयर संख्या
१	श्री सोइना शर्मा	१३८९०६९
२	श्री होमा देवी नेउपाने	१९७३६८
३	श्री नेत्रबन्धु बानिया	१८१९३
४	श्री सन्दिप गुरागाई	७८४८५
५	श्री चुडामणी भण्डारी	२३७८

- (ढ) विगत आर्थिक वर्षमा कम्पनीसंग सम्बन्धित सम्भौताहरूमा कुनै संचालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराईएको जानकारीका व्यहोरा: कम्पनीलाई त्यस्तो जानकारी उपलब्ध नभएको ।
- (ण) कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अंकित मूल्य तथा त्यसरी शेयर खरिद गरेवापत कम्पनीले भुक्तानी गरेको रकम: यस्तो कुनै कारोवार भएको छैन ।
- (त) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सोको विस्तृत विवरण: कम्पनीको कारोबारमा बृद्धि हुदै जाने क्रममा आन्तरिक नियन्त्रण प्रणालीलाई अभि प्रभावकारी बनाउनु पर्ने महशुस गरी आन्तरिक लेखापरीक्षाकवाट नियमित रुपमा आन्तरिक लेखापरीक्षण कार्य भैरहेको छ । जसमा आन्तरिक लेखा परिक्षण गर्न बि.महर्जन एण्ड एशोसिएट्सलाई नियुक्त गरिएको ।
- (थ) विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण: विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण देहाय बमोजिम रहेको छ ।

कर्मचारी खर्च रु.१,०४,२४,०९,६२०/-

व्यवस्थापन खर्च रु.५८,१२,३७,४७३/-

जम्मा रु. १,६२,३६,४७,०९३/-

- (द) लेखापरीक्षण समितिका सदस्यहरूको नामावली, निजहरूले प्राप्त गरेको पारिश्रमीक, भत्ता तथा सुविधा, सो समितिले गरेका काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सो को विवरण: संचालक समिति तथा यस समितिका सदस्यहरूलाई बैठक प्रदान गर्ने व्यवस्था हाल नरहेको । यस समितिले समय समयमा आन्तरिक

लेखापरीक्षण प्रतिवेदन तथा बार्षिक लेखापरीक्षण प्रतिवेदन उपर छलफल गरी व्यवस्थापनलाई आवश्यक सल्लाह, सुझाव तथा निर्देशन दिने र सो सम्बन्धी विवरण संचालक समितिमा पेश गर्दछ । समितिले कम्पनीको वित्तीय स्थिति, आन्तरिक नियन्त्रण प्रणाली विभिन्न कानूनहरूको पालना तथा जोखिम न्यूनिकरण सम्बन्धमा संचालक समितिलाई सुझावहरू प्रदान गरेको छ ।

- (ध) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख, कम्पनीका आधारभुत शेयरधनी वा निजको नजिकका नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै रकम बुझाउन बाँकी भए सो कुरा: छैन ।
- (न) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख तथा पदाधिकारीहरूलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम: कम्पनीको कार्यकारी अध्यक्ष सञ्चालक श्री नेत्रबन्धु बाँनियाले पूर्ण समय अपरेशन डाइरेक्टरको रुपमा काम गरे वापत साथै प्राचार्य तथा अस्पताल निर्देशकको पारिश्रमिक वापत जम्मा रु.२,४१,०६६,७७.८६/- भुक्तानी गरिएको छ ।
- (प) शेयरधनीहरूले बुझिलिन बाँकी रहेको लाभांशको रकम: २०८३ आषाढ मसान्तमा भुक्तानी गर्न बाँकी लाभांश रु १,७२,४७,१९२.९९/- रहेको ।
- (फ) गत आ.व.मा कुनै जग्गा जमिन खरिद नगरिएको, अस्पताल उपकरण प्रतिवेदनको बुदाँ ५.२ मा उल्लेख 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 ।



J.P.S.D. & Associates
Chartered Accountants
Firm No: 400

Kathmandu MPC-11
Kathmandu, Nepal
Tel: 01-4510978
E-mail: jpsdca@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of
 Kathmandu Medical College Public Limited

Opinion

We have audited the consolidated financial statements of Kathmandu Medical College Public Limited and its subsidiaries (collectively referred as the "Group") which comprise the Consolidated statement of financial position as at Ashadh end 2083, the Consolidated statement of profit or loss, and the Consolidated other comprehensive income, Consolidated statement of changes in equity and Consolidated statement of cash flows for the year then ended and notes to the Consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the Consolidated financial statements present fairly, in all material respects, the financial position and performance of the Group for the period FY 2082/83 in accordance with Nepal Financial Reporting Standards (NFRS).

Basis of Opinion

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

Key Audit Matters

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

Other Information

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





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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

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

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

In preparing the financial statements, the management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or to cease operations, or has realistic alternative but to do so.

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

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

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

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

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





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

Report on Other Legal and Regulatory Requirements

Based on our examination of the Consolidated financial statements as per the Group's Act, we report that:

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

For,

J.P.S.D. & Associates,
Chartered Accountants



Subrat Dhakal, FCA
Partner
Place: Kathmandu, Nepal
Date: 3rd Bhadra, 2083



Consolidated Statement of Financial Position

For the year ended 32nd Ashadh 2083

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
ASSETS					
Non Current Assets					
Property Plant & Equipments	5.1	4,827,745,732	4,113,936,131	3,318,918,417	2,796,175,784
Capital Work in Progress	5.1	7,278,583	43,505,952	7,278,583	-
Investments	5.2	-	-	374,012,197	374,012,197
Other Non Current Assets	5.3	22,363,272	22,939,932	22,363,272	22,939,932
Total Non Current Assets		4,857,387,587	4,180,382,015	3,722,572,468	3,193,127,913
Current Assets					
Inventories	5.4	172,211,182	76,908,173	28,299,709	15,802,104
Other Current Assets	5.5	1,208,355,537	863,823,465	1,263,728,156	771,731,895
Cash & Cash Equivalents	5.6	309,721,897	94,001,667	299,018,688	83,330,260
Current Tax Assets	5.7	67,270,281	28,620,641	55,446,585	14,813,260
Total Current Assets		1,757,558,896	1,063,353,946	1,646,493,137	885,677,519
Total Assets		6,614,946,482	5,243,735,961	5,369,065,605	4,078,805,432
EQUITY AND LIABILITIES					
Current Liabilities					
Trade & Other Payables	5.8	697,663,116	686,471,472	535,395,023	510,075,468
Short Term Borrowings	5.9	-	133,828,334	-	133,828,334
Other Current Liabilities	5.10	209,656,375	163,514,040	154,696,375	143,051,378
Total Current Liabilities		907,319,490	983,813,846	690,091,398	786,955,181
Non Current Liabilities					
Long Term Borrowing & Debt	5.11	2,706,512,607	2,345,495,221	1,664,569,420	1,344,078,470
Deferred Tax Liabilities	5.12	82,772,379	76,736,548	77,436,768	71,654,156
Deferred Grant Liabilities	5.12	10,074,215	12,739,240	10,074,215	12,739,240
Other Non - Current Liabilities	5.13	1,193,454,779	904,356,065	1,269,979,878	979,870,765
Total Non Current Liabilities		3,992,813,980	3,339,327,074	3,022,060,281	2,408,342,631
Equity					
Share Capital	5.14	1,201,910,600	600,955,300	1,201,910,600	600,955,300
Retained earning & other reserves	5.15	507,196,564	313,930,089	455,003,325	282,552,319
Non Controlling Interest (NCI)		5,705,847	5,709,652	-	-
Total Equity and NCI		1,714,813,012	920,595,041	1,656,913,925	883,507,619
Total Equity & Liabilities		6,614,946,482	5,243,735,961	5,369,065,605	4,078,805,432

Soina Sharma
Executive Chairperson

Mr. Netra Bandhu Baniya
Director

Subrat Dhakal, FCA
Managing Partner
J.P.S.D & Associates
Chartered Accountants

Mrs. Homa Devi Neupane
Director

Mr. Chudamani Bhandari
Director

Mr. Sandip Guragain
Director

Date: 3rd Bhadra 2083
Place: Kathmandu



Consolidated Statement of Profit or Loss

For the period From 1st Shrawan 2082 to 32nd Ashadh 2083

Particulars	Note	Group		KMC	
		Current Year	Previous Year	Current Year	Previous Year
Revenue	5.16	3,021,776,985	2,107,641,638	2,059,969,567	1,485,087,898
Other Income	5.17	489,630,585	377,865,075	664,076,037	522,497,553
Total Income		3,511,407,569	2,485,506,712	2,724,045,604	2,007,585,451
Cost of Goods Sold (COGS)	5.18	872,809,457	529,742,425	255,412,737	202,858,058
Personnel Expenses	5.19	1,050,583,533	789,457,989	1,042,409,620	786,364,784
Administrative Expenses	5.20	615,926,341	446,816,132	581,237,473	417,000,370
Depreciation and Amortization	5.21	339,195,525	275,580,139	328,279,267	266,990,776
Finance Costs	5.22	222,825,344	214,125,716	134,785,509	126,658,636
Impairment charge(Reversal) of financial assets measured at amortized cost	5.21	-	-	-	-
Total Expenses		3,101,340,200	2,255,722,402	2,342,124,607	1,799,872,625
Profit Before Tax		410,067,370	229,784,311	381,920,998	207,712,826
Income Tax Expense	5.23	113,154,997	73,787,966	105,820,290	70,816,458
Current Tax		107,119,166	65,892,807	100,037,678	63,401,099
Deferred Tax		6,035,831	7,895,159	5,782,612	7,415,359
Profit for the Period		296,912,373	155,996,344	276,100,708	136,896,368

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Mr. Chudamani Bhandari
Director

Mr. Sandip Guragain
Director

Date: 3rd Bhadra 2083
Place: Kathmandu



Statement of Other Comprehensive Income

For the year ended 32nd Ashadh 2083

NPR

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Profit for the year	296,912,373	155,996,344	276,100,708	136,896,368
Other Comprehensive Income, Net of Income Tax				
a) Items that will not be reclassified to profit or loss				
(Gains)/losses from investment in equity instruments measured at fair value				
Gains/(losses) on revaluation				
Actuarial gains/(losses) on defined benefit plans			-	-
Income tax relating to above items			-	-
Net other comprehensive income that will not be reclassified to profit or loss				
b) Items that are or may be reclassified to profit or loss				
Gains/(losses) on cash flow hedge				
Exchange gains/(losses)(arising from translating financial assets of foreign operation)				
Income tax relating to above items				
Reclassify to profit or loss				
Net other comprehensive income that are or may be reclassified to profit or loss				
c) Share of other comprehensive income of associate accounted as per equity method				
Other Comprehensive Income for the year, Net of Income Tax				
Total Comprehensive Income for the Period	296,912,373	155,996,344	276,100,708	136,896,368
Total Comprehensive Income attributable to:				
Equity-Holders of the Company	296,912,373	155,996,344	276,100,708	136,896,368
Non-Controlling Interest				
Total Comprehensive Income for the Period	296,912,373	155,996,344	276,100,708	136,896,368

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Director

Mr. Sandip Guragain
Director

Date: 3rd Bhadra 2083
Place: Kathmandu



Consolidated Statement of Cash Flows

For the year ended 32nd Ashadh 2083

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) as per Income Statement	410,067,370	229,784,311	381,920,998	207,712,826
Adjustment for Non-Cash and Non Operating Expenses:				
Depreciation	339,195,525	275,580,139	328,279,267	266,990,776
Finance Income	(3,109,331)	(409,917)	(3,106,979)	(381,294)
Interest & financial charges	222,825,344	214,125,716	134,785,509	126,658,636
Transferred from deferred income	(2,665,025)	(3,331,282)	(2,665,025)	(3,331,282)
(Gain)/Loss on sale of fixed assets		-		-
Acturial gain/loss on long service benefit		-		-
Impairment of Goodwill		-		-
Deferred Tax		-		-
Operating Cash Flow Before Change in Working Capital	966,313,883	715,748,967	839,213,770	597,649,662
Working Capital Adjustments:				
(Increase)/Decrease in Current Assets	(439,835,080)	100,242,356	(504,493,865)	168,134,469
(Increase)/Decrease in Other Non-Current Assets	576,660	(3,129,413)	576,660	(3,129,413)
Increase/(Decrease) in Current Liabilities	(76,494,355)	84,172,361	(96,863,783)	22,499,974
Increase/(Decrease) in Other Non-Current Liabilities	291,763,739	(219,366,059)	292,774,138	(220,512,259)
Cash Flows from Operating Activities Before Income Tax	742,324,846	677,668,212	531,206,920	564,642,433
Income tax payment	145,768,812	46,316,069	140,671,003	43,974,351
Net Cash flows from operating activities	596,556,034	631,352,143	390,535,917	520,668,082
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property, plant & equipments	(1,016,777,752)	(693,153,505)	(858,300,482)	(667,844,301)
Increase in Short Term Investment		-		-
Finance Income	3,109,331	409,917	3,106,979	381,294
Net Cash Flows from Investing Activities	(1,013,668,421)	(692,743,588)	(855,193,504)	(667,463,007)
CASH FLOW FROM FINANCING ACTIVITIES				
Share Issued	600,955,300		600,955,300	
Increase/(Decrease) in long term borrowing & debt	361,017,386	330,327,221	320,490,950	325,710,470
Payment of interest & financial charges	(222,825,344)	(214,125,716)	(134,785,509)	(126,658,636)
Dividends paid	(103,649,700)	-	(103,649,700)	-
Grant Receipt/Refunded	(2,665,025)	(3,184,810)	(2,665,025)	(3,184,810)
Other receipt and payment		(31,919)		(146,471)
Net Cash Flows from Financing Activities	632,832,617	112,984,776	680,346,017	195,720,553
Net increase in cash and cash equivalents	215,720,230	51,593,331	215,688,430	48,925,628
Cash and cash equivalents at the beginning of the period	94,001,667	42,408,336	83,330,259	34,404,631
Cash and cash equivalents at the end of the period	309,721,897	94,001,667	299,018,688	83,330,259



Statement of Changes in Equity of Group

For the year ended 32nd Ashad 2083

Attributable to Equity-Holders of the Company

Particulars	Share Capital	Other Reserves	CSR Reserve KMC	CSR Reserve Pharmacy	Revaluation Reserve	KMC	KMC Pharmacy	AIDC	KMC Invest.	Kasthamandap	Retained Earning	Total	Non-Controlling Interest	Total Equity
Balance at Ashadh 32, 2082	600,955,300	585,884	2,079,506	229,292	-	246,981,672	41,687,213	(3,841,909)	(408,900)	(2,918,814)	313,344,205	914,885,387	5,709,652	920,595,041
Comprehensive Income for the year											-	-	-	-
Profit for the year	-	-				276,100,708	9,952,114	(39,044)	(45,200)	10,947,599	296,916,176	296,916,176	(3,805)	296,912,371
Other Comprehensive Income, Net of Tax	-	-				-	-	-	-	-	-	-	-	-
Gains/(losses) from investment in equity instruments measured at fair value	-	-				-	-	-	-	-	-	-	-	-
Gains/(losses) on revaluation	-	-				-	-	-	-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit plans	-	-				-	-	-	-	-	-	-	-	-
Gains/(losses) on cash flow hedge	-	-				-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-				276,100,708	9,952,114	(39,044)	(45,200)	10,947,599	296,916,176	296,916,176	(3,805)	296,912,371
Transfer to Reserves during the year	-	-	2,761,007	99,521	6,614,156	9,375,164	(99,521)	-	-	-	-	-	-	-

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SIGNIFICANT ACCOUNTING POLICIES & NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Reporting Entity

1.1 Corporate Information

Kathmandu Medical College Public Limited (hereinafter referred to as “KMC” or the “Parent Company”) was established on 08 Shrawan 2066. The consolidated financial statements comprise the Parent Company and its subsidiaries (collectively referred to as the “Group”). As at 16 July 2026, the Parent Company has Authorized Capital of NPR 2,000,000,000, issued capital of NPR 1,602,547,467 and paid-up capital of NPR 1,201,910,600. Its Head Office is situated at Sinamangal, Kathmandu.

1.2 Primary Activities of the Group

The Group is principally engaged in medical education and healthcare services. The Parent Company provides medical education through programs including MBBS, BDS, BPT, B.Sc. Nursing, Bachelor in Nursing and Post Graduate Programs, together with healthcare services through its teaching hospital.

Through its subsidiaries, the Group also undertakes trading of medical and surgical items, diagnostic imaging and laboratory services, and investment and related activities.

1.3 Subsidiaries Included in the Consolidated Financial Statements

Name of the Company	Status	Ownership as on 16 July 2026	Principal Activities
KMC Pharmacy & Medical Supplies Pvt. Ltd.	Subsidiary	100%	Trading in medical and surgical items
Advanced Imaging & Diagnostic Centre Pvt. Ltd.	Subsidiary	91.12%	Radio imaging and medical diagnostic services
K.M.C Investment Pvt. Ltd.	Subsidiary	100%	Investment in financial sectors, financial markets, housing, real estate and similar activities
Kasthamandap Diagnostic and Medical Service Pvt. Ltd.	Subsidiary	100%	CT scan, laboratory services and sale of medical and surgical supplies

1.4 Subsidiaries Included in Consolidation

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 was incorporated under the Companies Act, 2063 on 2064/09/19. The Parent Company holds 503,000 shares out of 552,000 issued shares, representing 91.12% ownership. It operates from its registered office at Ward No. 9, Sinamangal, Kathmandu, Nepal. Its principal activity 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 consolidated financial statements of the Group have been prepared on the accrual basis of accounting. The consolidated statement of cash flows has been prepared using the indirect method.

The consolidated financial statements comprise the Consolidated Statement of Financial Position, Consolidated Statement of Profit or Loss, Consolidated Statement of Other Comprehensive Income, Consolidated Statement of Changes in Equity, Consolidated Statement of Cash Flows and the accompanying notes. The significant accounting policies applied in their preparation are set out below in Note 3.

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

Basis of Consolidation: The consolidated financial statements comprise Kathmandu Medical College Public Limited (the Parent Company) and its subsidiaries: KMC Pharmacy & Medical Supplies Pvt. Ltd., Advanced Imaging & Diagnostic Centre Pvt. Ltd., K.M.C Investment Pvt. Ltd. and Kasthamandap Diagnostic and Medical Service Pvt. Ltd. Subsidiaries are consolidated from the date control is obtained until the date control ceases. The financial statements of the subsidiaries used for consolidation are prepared for the same reporting period as the Parent Company and, where necessary, adjustments are made to align significant accounting policies. Intra-group balances, transactions, income, expenses and unrealised gains or losses are eliminated in full. Non-Controlling Interest is presented separately within equity and the results are attributed between owners of the Parent Company and Non-Controlling Interest.

As at 32nd Ashadh 2083, Non-Controlling Interest relates to the 8.88% interest in Advanced Imaging & Diagnostic Centre Pvt. Ltd. and amounts to NPR 5,705,847.28 (previous year: NPR 5,709,652.15).

2.1 Statement of Compliance

The consolidated financial statements of the Group, comprising the components referred to 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 Consolidated Financial Statements

2.2.1. Reporting Period

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

	Nepali Calendar	English Calendar
Current Year Period	1st Shrawan 2082 to	17th July 2025 to
	32nd Ashadh 2083	16th July 2026
	1st Shrawan 2081 to	16th July 2024 to
Previous Year Period	32nd Ashad 2082	16th July 2025

2.2.2. Responsibility for Financial Statement

The Board of Directors of the Parent Company is responsible for the preparation and presentation of the consolidated financial statements of the Group in accordance with applicable law and financial reporting standards.



2.3 Functional and Presentation Currency

The consolidated financial statements of the Group are presented in Nepalese Rupees (NPR), which is the functional and presentation currency of the Parent Company and the primary economic environment in which the Group operates.

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

Management has considered a wide range of information relating to present and future conditions, including projections of profitability, cash flows and capital resources, in assessing the Group's ability to continue as a going concern. The Board is not aware of any material uncertainties that may cast significant doubt on the Group's ability to continue as a going concern and does not intend to liquidate or cease the Group's operations. Accordingly, the consolidated financial statements have been prepared on a going concern basis.

2.5 Changes in accounting Policy

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

2.6 New Reporting standards issued and effective

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

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

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

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

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



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

As per the Para 62 of NFRS 15 “Notwithstanding the assessment in paragraph 61, a contract with a customer would not have a significant financing component if any of the following factors exist: (a) the customer paid for the goods or services in advance and the timing of the transfer of those goods or services is at the discretion of the customer. (b) a substantial amount of the consideration promised by the customer is variable and the amount or timing of that consideration varies on the basis of the occurrence or non-occurrence of a future event that is not substantially within the control of the customer or the entity (for example, if the consideration is a sales-based royalty). (c) the difference between the promised consideration and the cash selling price of the good or service (as described in paragraph 61) arises for reasons other than the provision of finance to either the customer or the entity, and the difference between those amounts is proportional to the reason for the difference. For example, the payment terms might provide the entity or the customer with protection from the other party failing to adequately complete some or all of its obligations under the contract.”

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

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

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

The Group 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 Group:

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 consolidated financial statements, unless otherwise indicated.

3.1 Basis of Measurement

The consolidated financial statements of the Group have been prepared on the historical cost basis, except where the standards require otherwise.

Further, the consolidated financial statements have been prepared on the accrual basis of accounting, and the consolidated statement of cash flows is prepared using the indirect method.

3.2 Cash and cash equivalents

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

Details of the Cash and Cash Equivalents are given in Notes to the consolidated financial statements.

3.3 Financial assets and Financial Liabilities

Initial Recognition

a. Date of Recognition

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

b. Recognition and Initial Measurement of Financial Instruments

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

Classification and Subsequent Measurement of Financial Instruments

Classification and Subsequent Measurement of Financial Assets

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

- (a) Financial assets at fair value through profit or loss



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

The subsequent measurement of financial assets depends on their classification.

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

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

(i) Financial Assets Held for Trading

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

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

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

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

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

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

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

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



(b) Held to Maturity Financial Assets

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

(c) Loans and Receivables

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

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

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

(d) Financial Assets Available for Sale

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

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

Classification and Subsequent Measurement of Financial Liabilities

At the inception, the Group 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 Group that are not designated as hedging instruments in hedge relationships as defined by Nepal Accounting Standard - NAS 39 (Financial Instruments: Recognition and Measurement).

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

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

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

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

(b) Financial Liabilities at Amortized Cost

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

De-recognition of Financial Assets and Liabilities

(a) De-recognition of Financial Assets

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

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

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

(b) De-recognition of Financial Liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expired. Where an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of an existing liability are substantially modified, such an exchange or



modification is treated as de-recognition of the original liability and the recognition of a new liability.

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

Offsetting of Financial Instruments

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

Amortized Cost Measurement

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

Determination of Fair Value

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

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

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

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

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

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

Further, all unquoted equity investments are recorded at cost.

3.4 Trading Assets

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

3.5 Derivatives assets and derivative liabilities

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

The Group does not have any derivative financial instruments.



3.6 Property, Plant and Equipment

Recognition

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

Measurement

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

Cost Model

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

Revaluation Model

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

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

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

Subsequent Cost

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

Depreciation

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



Rate of Depreciation per annum (%)

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

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

Changes in Estimates

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

Capital Work in Progress

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

Borrowing Costs

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

De-recognition

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

Impairment of PPE

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



3.7 Goodwill and Intangible Assets

Recognition

An intangible asset is an identifiable non-monetary asset without physical substance, held for use in the production or supply of goods or services, for rental to others or for administrative purposes. An intangible asset is recognized if it is probable that the future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. An intangible asset is initially measured at cost. Expenditure incurred on an intangible item that was initially recognized as an expense by the Group in previous annual consolidated financial statements or interim consolidated 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 Group, 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 arising on acquisition of a subsidiary represents the excess of the consideration transferred, together with the amount of any Non-Controlling Interest, over the Group's interest in the identifiable net assets acquired. Goodwill is carried at cost less accumulated impairment losses and is tested for impairment in accordance with applicable NFRS requirements.

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 Group. Amortization methods, useful lives, residual values are reviewed at each financial year end and adjusted if appropriate. The Group assumes that there is no residual value for its intangible assets.

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

De-recognition of Intangible Assets

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

Impairment of Assets

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



3.8 Investment Property

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

Measurement

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

De-recognition

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

Investment in Associates

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

3.9 Income Tax

As per Nepal Accounting Standard- NAS 12 (Income Taxes), tax expense is the aggregate amount included in determination of profit or loss for the period in respect of current and deferred taxation. Income Tax expense is recognized in the statement of Profit or Loss, except to the extent it relates to items recognized directly in equity or other comprehensive income in which case it is recognized in equity or in other comprehensive income. The Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to tax authorities.

Current Tax

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

Deferred Tax

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

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



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

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

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

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

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

3.10 Provisions

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

3.11 Grant/Donation for Project Income & Expenses

The Parent Company has made arrangements with various foreign universities for conducting research programs. The approved budget received from donors is utilized for completion of the research programs. These project activities form part of the Group's consolidated results.

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

S.N.	Account Name	Opening Credit Balance	Current		Final Credit Balance
			Debit	Credit	
1	KMC -LNU COLLABORATION PROJECT	(285,089)	-	-	(285,088.93)
2	KMC/LNU LGB RESEARCH-PAYABLE	(149,466)	-	-	(149,466.13)
3	KMC/NTNU ADVANCE-2 PROJECT	1,012,087	484,703.48	2,330,172.34	(833,382.02)
4	NORHED PROJECT	1,407,269	1,391,738.84	3,400,847.20	(601,839.55)
5	THE BRISK PROJECT – PAYABLE	(14,515)	-	-	(14,515.46)
6	SAFE TRIP (NIRC)	7,389,589	31,927,071.70	25,004,193.60	14,312,467.30
7	NIHR Project	(13,829,575)	34,723,880.17	12,161,483.67	8,732,821.07



8	HIPCARE PROJECT	4,113,971	29,386,197.09	23,372,047.49	10,128,120.53
9	HVT MOTORCYCLE SAFETY PROJECT	(1,179,270)	331,939.20	-	(847,330.68)
10	IMPACT ASSESSMENT Project	(821,232)	314,368.39	-	(506,864.00)
11	PHIND FUND LIABILITY	1,560,515	3,751,670.00	3,128,413.39	2,183,771.12
12	UNIVERSITY OF EDINBURGH	(963,523)	820,021.68	-	(143,501.26)

3.12 Employee Benefit

1. Gratuity

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

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

Actuarial Assumption:

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

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

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

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

*The term of the citizen saving bond from which the discount rate above is sourced. However, the DMT (in section 9.1) of the liability may be higher, and thus the discount rate can also be expected to be higher.



This is a modelling limitation due to the unviability of required yield curve data. However, using a lower discount rate results in higher liability and hence is a prudent approach.

Gratuity Report as per NAS19

Actuarial valuation of the gratuity liability as per the new gratuity scheme M/s Insured Tech Actuary in FY 2080-81, which is an independent consulting firm with domain expertise in the fields of actuarial and financial valuation, actuarial and insurance consulting, risk management and strategic management advisory. Management has decided to perform actuarial valuation once every three years.

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

2. Leave

The Parent Company has a policy to provide 12 days of sick leave and 18 days of home leave.

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

Actuarial Assumption:

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

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

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

Financial Summary is as follows:

Description	Current Year	Previous Year
Present Value of Defined Benefit Obligation	28,359,453.86	21,864,410.94



3.13 Revenue Recognition

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

3.14 Finance and Operating Leases

The Group accounts for leases in accordance with NFRS 16 "Leases". Where the lease term is twelve months or less, or the underlying asset is of low value and the recognition exemption is elected, lease payments are recognized as an expense on a straight-line basis or another systematic basis that better represents the pattern of benefit. Longer-term leases, where applicable, are recognized through a right-of-use asset and corresponding lease liability.

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

In the consolidated financial statements, share capital represents the issued and paid-up ordinary share capital of the Parent Company. Equity attributable to owners of the Parent Company is presented separately from Non-Controlling Interest. Changes in equity include profit or loss and other comprehensive income, owner contributions and distributions, and movements attributable to Non-Controlling Interest.

3.17 Earnings Per Share Including Diluted

The Group presents basic earnings per share for the ordinary shares of the Parent Company. Basic EPS is calculated by dividing profit attributable to ordinary equity holders of the Parent Company by the weighted average number of ordinary shares of the Parent Company outstanding during the period.

Diluted EPS, where applicable, adjusts both earnings and the weighted average number of ordinary shares for the effects of potentially dilutive instruments. No separate diluted EPS adjustment has been presented in the current consolidated financial statements.

3.18 Dividend on Ordinary Shares

Dividends on ordinary shares of the Parent Company are recognized as a liability and deducted from equity when approved by the Parent Company's shareholders. Dividends approved after the reporting date are disclosed as events after the reporting period where applicable.

3.19 Cash Flow Statement

The consolidated statement of cash flows has been prepared using the indirect method, classifying cash flows into operating, investing and financing activities.

3.20 Comparative Figures

The comparative figures have been regrouped or rearranged wherever necessary to conform with the current year's presentation.



4. Schedules of Explanatory Information to Financial Statements

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

4.1 Related Party Disclosure

(a) Identify Related Parties

Holding Company:

The Parent Company does not have any holding company.

Subsidiaries:

The Parent Company has the following subsidiaries, all of which are included in the consolidated financial statements:

S. No.	Subsidiary included in consolidation	Relationship / Ownership
1	KMC Pharmacy and Medical Supplies Private Limited	100% owned by KMC
2	Advanced Imaging & Diagnostic Centre Pvt. Ltd.	91.12% owned by KMC; NCI 8.88%
3	K.M.C Investment Pvt. Ltd.	100% owned by KMC
4	Kasthamandap Diagnostic and Medical Service Pvt. Ltd.	100% owned by KMC

All subsidiaries are consolidated line by line. Accordingly, transactions and balances among Group entities are eliminated in full on consolidation.

Associates:

The Group does not have any associates as at the reporting date.

Other Related Parties:

Shareholders of the Parent Company who have control, joint control or significant influence over the Parent Company are treated as related parties for purposes of the consolidated financial statements and are listed below:

S. No.	Name of Parties	Share Holding %
1	Nobel Medical College Teaching Hospital Pvt. Ltd	24.185%
2	Mrs. Indira Baral	18.453%
3	Mrs. Soina Sharma	11.557%
4	Mr. Prarsata Pandey	2.870%
5	Mr. Ishan Sharma	12.113%
6	Charity International Nepal	1.866%
7	Mr. Kamal Prasad Gyawali	2.092%
8	Mr. Om Prasad Pandey	1.600%
9	Mr. Hom Devi Neupane	1.642%
10	Dr. Sunil Kumar Sharma	2.424%
11	Mr. Sulabh Panta	1.018%

**Fellow Subsidiaries:**

The Parent Company does not have a holding company; accordingly, the Group has no fellow subsidiaries.

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.

Key management personnel disclosed below principally comprise the Board of Directors and senior management of the Parent Company who have authority and responsibility for planning, directing and controlling the activities of the Group. Intra-group management relationships and transactions are eliminated on consolidation.

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

(b) Key Management Personnel Compensation:

Particulars	Current Year	Previous Year
Short-term employee benefits	17,075,949	10,778,625
Post-employment benefits	-	-
Total	17,075,949	10,778,625

(c) Related Party Transactions:

Transactions between the Parent Company and its subsidiaries, and transactions among subsidiaries, including sales and purchases, rent, management charges, electricity charges, finance income/expenses and loans or advances, have been eliminated in full in preparing the consolidated financial statements.

(d) Related Party Balances:

Receivables, payables, loans, advances and other outstanding balances between entities within the Group have been eliminated in full on consolidation and therefore are not presented as related party balances in the consolidated financial statements.

Transactions, if any, with directors, key management personnel, significant shareholders and other related parties outside the Group are recognized and disclosed in accordance with NAS 24. Intra-group transactions and balances are eliminated on consolidation as stated above.

4.2 Medium and Long-Term Loans

The Group has the following secured bank borrowings, including the portion repayable within twelve months:



Details of loans	Loan amount (NPR)
Kathmandu Medical College Public Limited (Parent Company)	1,789,897,720.20
KMC Pharmacy & Medical Supplies Pvt. Ltd.	469,403,187.03
Kasthamandap Diagnostic and Medical Service Pvt. Ltd.	627,500,000.00
Total secured bank loans	2,886,800,907.23

In applying the effective interest method, the Group has considered the applicable ICAN carve-out referred to in Note 2.6 where fees or transaction costs are immaterial or impracticable to determine reliably.

4.3 Event after reporting period

The Group has not identified any reportable event after the reporting date requiring adjustment to or separate disclosure in these consolidated financial statements, based on the information included in these notes.

4.4 Regrouped/Rearrangement

Previous year figures have been regrouped or rearranged, wherever necessary, to conform with the current year's consolidated presentation and to facilitate comparison. Amounts in the consolidated financial statements are presented in Nepalese Rupees and, unless otherwise stated, rounded to the nearest rupee.



Property Plant and Equipment

Consolidated Depreciation Calculation- 1 Shrawan 2082 to 32nd Ashadh 2083

5.1

Particulars	Land	Building	Hospital & Scientific Equipments	Grant Assets (Hospital & Office Equipments)	Grant Assets (Hospital & Office Equipments)	Electronic & Office Equipments	Furniture & Fixtures	Transport Devices	Library Books	Other Assets	Leasehold Assets	Intangible Assets	Total
Balance as on Shrawan 2082	1,481,571,092	1,714,525,761	2,167,286,200	30,734,876	7,009,587	228,867,868	180,686,429	79,215,560	22,916,578	101,852,689	1,358,206	7,426,389	6,023,451,234
Addition during the Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition	150,048,832.00	103,157,420	496,684,555	-	-	242,554,993	7,558,315	8,500,000	-	995,055	-	-	1,009,499,170
Capitalization	-	-	7,278,583	-	-	-	-	-	-	-	-	-	7,278,583
Disposal during the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment/Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashadh 2083	1,631,619,924	1,817,683,180	2,671,249,338	30,734,876	7,009,587	471,422,861	188,244,745	87,715,560	22,916,578	102,847,744	1,358,206	7,426,389	7,040,228,986
Depn	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 31 Ashadh 2082	-	492,689,879	1,011,318,323	17,995,636	6,423,701	102,292,955	126,911,745	29,843,248	15,377,280	60,978,039	450,585	1,727,756	1,866,009,146
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	38,478,194	240,722,669	2,547,848	117,177	33,209,235	8,355,777	7,564,785	461,318	6,162,481	90,762	1,485,278	339,195,525
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as on 32nd Ashadh 2083	-	531,168,073	1,252,040,992	20,543,484	6,540,878	135,502,191	135,267,522	37,408,034	15,838,599	67,140,520	541,347	3,213,034	2,205,204,671
Net Book Value	1,631,619,924	1,286,515,108	1,419,208,346	10,191,392	468,709	335,920,670	52,977,223	50,307,527	7,077,979	35,707,224	816,859	4,213,355	4,835,024,315
PPE incl. CWIP 2083	1,631,619,924	1,286,515,108	1,419,208,346	10,191,392	468,709	335,920,670	52,977,223	50,307,527	7,077,979	35,707,224	816,859	4,213,355	4,835,024,315
Capital Work in Progress end 2083	-	-	7,278,583	-	-	-	-	-	-	-	-	-	7,278,583
PPE 2083	1,631,619,924	1,286,515,108	1,411,929,763	10,191,392	468,709	335,920,670	52,977,223	50,307,527	7,077,979	35,707,224	816,859	4,213,355	4,827,745,732



Notes to Consolidated Financial Statement

For the year ended 32 Ashadh 2083

Property Plant & Equipment

5.1

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Property Plant & Equipments	4,827,745,732	4,113,936,131	3,318,918,417	2,796,175,784
Capital Work in Progress	7,278,583	43,505,952	7,278,583	-
Total	4,835,024,315	4,157,442,083	3,326,196,999	2,796,175,784

Investment

5.2

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

Other Non Current Assets

5.3

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Deposits	22,363,272	22,939,932	22,363,272	22,939,932
Total	22,363,272	22,939,932	22,363,272	22,939,932

Inventories

5.4

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Medical & Surgical items (KMC Pharmacy Inventories)	143,911,472	61,106,069	-	-
Inventories of AIDC	-	-	-	-
Inventories	28,299,709	15,802,104	28,299,709	15,802,104
Total	172,211,182	76,908,173	28,299,709	15,802,104

Other Current Assets

5.5

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Loans and Advances	22,563,252	19,243,815	-	-
Deposits	1,295,330	1,295,330	-	-
Other Receivable	439,652,993	103,533,259	592,230,939	137,312,972
Trade Receivables	63,117,511	93,542,421	-	-
Vat Receivable	-	1,363,747	-	-
Prepaid expenses	11,254,021	9,226,804	11,024,788	8,800,834
Receivables from related parties	10,000,000	10,000,000	-	-
Fees Receivable From Students	660,472,429	625,618,090	660,472,429	625,618,090
Total	1,208,355,537	863,823,465	1,263,728,156	771,731,895

Trade Receivable

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Considered Good				
Trade Receivable	63,117,511	93,542,421	-	-
Considered Doubtful				
Trade Receivable	-	-	-	-
less: Provision for Impairment	-	-	-	-
Total	63,117,511	93,542,421	-	-
All trade receivables are considered good.				

**Cash and Cash Equivalents****5.6**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Cash in Hand	5,428,878	2,908,532	3,899,253	1,806,042
Balances with BFIs	304,255,460	91,055,576	295,119,435	81,524,218
Other	37,559	37,559	-	-
Total	309,721,897	94,001,667	299,018,688	83,330,260

Current Tax Assets**5.7**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current Tax Assets				
Current year Income Tax Assets	174,389,447	94,513,448	155,484,263	78,214,359
Tax Assets of Prior Periods	-	-	-	-

Current Tax Liabilities

Current year Income Tax Liabilities	107,119,166	65,892,807	100,037,678	63,401,099
Tax Liabilities of Prior Periods	-	-	-	-
Total	67,270,281	28,620,641	55,446,585	14,813,260

Trade & Other Payables**5.8**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Trade Payable	394,679,648	465,262,365	315,352,148	322,304,107
Deposits from Parties	1,578,842	1,568,842	200,000	200,000
Duties & Taxes	4,034,770	400,882	-	-
Other Payable	296,851,645	218,721,174	219,341,473	187,069,960
Endowment Fund	518,209	518,209	501,402	501,402
Total	697,663,116	686,471,472	535,395,023	510,075,468

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
5.8.1 Other Payables				
Salary, Wages & Incentives Payable	106,552,635	96,844,724	106,479,070	96,814,412
Insurance Claim	-	-	-	-
Kathmandu University Payable	-	-	-	-
Taxes & duties payable	37,975,692	39,514,555	37,975,692	37,513,355
Audit fees payable	813,350	838,104	557,500	659,704
Commission & Other Payable	8,253,094	7,814,568	8,253,094	7,814,568
House Rent Payable	1,575,103	967,935	1,575,103	967,935
Dividend Payable	17,247,193	15,871,133	17,247,193	15,871,133
Staff bonus payable	50,905,235	31,080,265	47,253,822	27,428,852
Other payables	70,000,633	25,789,888	-	-
Total	293,322,934	218,721,174	219,341,473	187,069,960

Short Term Borrowing**5.9**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Bank overdraft & demand loan- current	-	133,828,334	-	133,828,334
Total	-	133,828,334	-	133,828,334

Other Current Liabilities**5.10**

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current Portion of Long term Borrowing	180,288,300	113,379,805	125,328,300	92,917,144
Current Portion of Students deposits	29,368,075	50,134,235	29,368,075	50,134,235
Total	209,656,375	163,514,040	154,696,375	143,051,378

**Long Term Borrowing**

5.11

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Secured bank loans- non current	2,886,800,907	2,458,875,026	1,789,897,720	1,436,995,613
Less: Secured bank loans- current Portion	(180,288,300)	(113,379,805)	(125,328,300)	(92,917,144)
Total	2,706,512,607	2,345,495,221	1,664,569,420	1,344,078,470

Deferred Liabilities

5.12

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Deferred Grant Liability	10,074,215	12,739,240	10,074,215	12,739,240
Deferred tax liability	82,772,379	76,736,548	77,436,768	71,654,156
Total	92,846,594	89,475,788	87,510,984	84,393,397

Other Non-Current Liabilities

5.13

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Liabilities for employees defined benefit obligations	146,078,691	129,577,204	146,078,691	129,577,204
Advance from Advance Imaging	-	-	66,933,900	66,978,900
Other Non Current Liabilities	1,047,376,087	774,778,861	1,056,967,287	783,314,661
Total	1,193,454,779	904,356,065	1,269,979,878	979,870,765

Share capital

5.14

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Ordinary shares	1,201,910,600	600,955,300	1,201,910,600	600,955,300
Total	1,201,910,600	600,955,300	1,201,910,600	600,955,300

5.14.1 Ordinary Shares

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Authorized Capital				
20,000,000 Ordinary share of Rs. 100 each Issued capital	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000
Issued capital				
16,025,474.67 Ordinary share of Rs. 100 each	1,602,547,467	1,602,547,467	1,602,547,467	1,602,547,467
Subscribed and paid up capital				
12,019,106 Ordinary share of Rs 100 each	1,201,910,600	600,955,300	1,201,910,600	600,955,300
Total	1,201,910,600	600,955,300	1,201,910,600	600,955,300

5.14.2 Ordinary share ownership

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

Reserve and Surplus

5.15

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Grant assets reserves	468,706	585,884	468,706	585,884
Retained earnings	494,944,375	311,035,406	443,079,950	279,886,928
Other Reserve	11,783,483	2,308,798	11,454,670	2,079,506
Total	507,196,564	313,930,089	455,003,325	282,552,318



Notes to Consolidated Financial Statement

For the year ended 32 Ashadh 2083

Revenue

5.16

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Revenue KMC	2,009,457,319	1,454,881,357	2,059,969,567	1,485,087,898
Sales Pharmacy	796,632,275	493,279,705	-	-
Radiology Income -KDMS	215,687,391	159,480,575	-	-
Total	3,021,776,985	2,107,641,638	2,059,969,567	1,485,087,898

	Group		KMC	
5.16.1 Admission and Tuition Fees	Current Year	Previous Year	Current Year	Previous Year
Admission Fees	356,995,021	245,466,171	356,995,021	245,466,171
Tuition Fees - MBBS	363,003,930	309,227,887	363,003,930	309,227,887
Tuition Fees - BDS	67,509,784	60,822,712	67,509,784	60,822,712
Tuition Fees - B. Sc. Nursing	30,128,453	38,578,576	30,128,453	38,578,576
Tuition Fees - BPT	9,407,039	7,819,704	9,407,039	7,819,704
Tuition Fees - BNS	863,767	1,333,336	863,767	1,333,336
Clinical Charges from PG	130,732,473	135,276,800	130,732,473	135,276,800
Total	958,640,467	798,525,185	958,640,467	798,525,185

	Group		KMC	
5.16.2 Hospital Income	Current Year	Previous Year	Current Year	Previous Year
Bed Charges	244,758,677	158,774,556	244,758,677	158,774,556
X-Ray, ECG, Echo., Endoscopy	170,591,537	103,724,920	170,591,537	103,724,920
Other Hospital Charges	335,757,595	174,431,214	335,757,595	174,431,214
Operation Charges	198,804,030	143,591,100	198,804,030	143,591,100
Registration Charges	36,183,374	30,581,300	36,183,374	30,581,300
Dental Income	25,408,255	15,553,351	25,408,255	15,553,351
Dialysis Income	39,313,385	29,699,732	39,313,385	29,699,732
Radiology Income	215,687,391	159,480,575	-	-
Pharmacy Sales	796,632,275	493,279,705	50,512,248	30,206,540
Total	2,063,136,518	1,309,116,453	1,101,329,100	686,562,713

Other Income

5.17

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Rental Income	264,068,962	213,232,223	497,452,565	357,893,324
Hostel Income	34,518,959	53,702,079	34,518,959	53,702,079
Project Income	102,684,150	87,421,702	102,684,150	87,421,702
Other Miscellaneous Income	5,148,279	5,307,452	4,996,814	5,307,452
Safe Mother Child Programme Income	8,289,200	6,983,100	8,289,200	6,983,100
Internship, Examination & Other Charges	355,551	1,424,040	355,551	1,424,040
Amount Transferred from Deferred Income	2,665,025	3,331,282	2,665,025	3,331,282
Electricity Charge/Rebate/Received	2,078,076	2,097,055	2,078,076	2,097,055
Interest Income	3,109,331	409,917	3,106,979	381,294
Scrap Sales	781,584	1,233,149	781,584	1,233,149
Forensic Income- Autopsy Posting	-	1,064,800	-	1,064,800
Application Fees	318,490	372,000	318,490	372,000
Discount Received	214,488	1,286,275	214,488	1,286,275



Foreign Exchange Income	6,614,156	-	6,614,156	-
Incentive Income	58,784,333	-	-	-
Total	489,630,585	377,865,075	664,076,037	522,497,553

Cost of Goods Sold (COGS)

5.18

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Hospital supplies and Tools	96,469,087	85,777,387	96,469,087	85,777,387
Chemicals & glasswares	44,930,154	34,611,226	44,930,154	34,611,226
Printing, stationery and reproduction costs	13,329,773	11,747,632	13,329,773	11,747,632
X-Ray films and chemicals	16,013,275	17,674,960	16,013,275	17,674,960
Oxygen	10,823,026	15,055,307	10,823,026	15,055,307
Housekeeping & linen expenses	15,846,991	13,596,862	15,846,991	13,596,862
Cost of Goods Sold	675,397,152	351,279,051	58,000,432	24,394,684
Total	872,809,457	529,742,425	255,412,737	202,858,058

Personnel Expenses

5.19

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Wages and salaries and other benefits	762,670,860	586,171,883	754,496,948	584,136,991
Extended Hospital Services & Incentives Allowances	198,500,507	144,078,335	198,500,507	144,078,335
Contributions to defined contribution plans (SSF)	33,924,026	21,951,228	33,924,026	21,951,228
Contributions to defined contribution plans (PF)	10,745,157	12,176,757	10,745,157	12,112,471
Leave encashment	7,212,299	3,314,477	7,212,299	3,314,477
Staff Bonus	37,530,684	21,765,310	37,530,684	20,771,283
Total	1,050,583,533	789,457,989	1,042,409,620	786,364,784

Administrative Expense

5.20

	Group		KMC	
Particulars	Current Year	Previous Year	Current Year	Previous Year
Service Outsourcing Expenses	138,892,828	108,302,265	138,892,828	85,841,065
Electricity expenses	54,734,328	40,959,122	54,734,328	40,959,122
Security expenses	47,237,266	36,140,403	47,237,266	36,140,403
Repairs & maintenance expenses	19,199,356	15,276,015	18,995,529	14,062,791
Consultancy charges	34,020,398	29,560,389	33,963,898	29,560,389
Project Expenses	95,583,154	82,859,059	95,583,154	82,859,059
Hostel Management Expenses	-	1,384,250	-	1,384,250
Insurance premium	21,918,403	18,243,258	21,206,026	18,128,949
Foreign Exchange Loss	-	860,325	-	860,325
Academic & examination expenses	28,085,215	14,521,288	28,085,215	14,521,288
Miscellaneous Expenses	35,749,070	13,839,547	11,041,019	11,924,344
Advertisement & publicity	16,822,254	7,460,393	14,449,728	6,763,496
Fuel expenses	10,547,882	7,735,556	10,547,882	7,735,556
Fees & renewal	12,708,951	7,236,008	12,128,644	5,948,317
Reception & refreshment	12,151,637	10,534,710	9,311,135	9,283,935
Rental expenses	31,859,954	12,800,460	31,859,954	14,000,460
CMC Expenses	29,526,711	19,133,539	29,526,711	19,133,539
Safe Mother Child Programme Expense	1,656,800	1,187,200	1,656,800	1,187,200
Transportation & conveyances	3,095,869	2,431,714	2,201,397	2,134,706
Cleaning Expenses	2,790,186	2,537,597	2,790,186	2,537,597
Health Camp Expenses	834,300	946,110	834,300	946,110
Telephone, fax email, internet etc	2,723,614	2,046,543	2,687,750	2,000,950



Newspaper and Magazine & printing	708,775	1,645,330	546,174	1,049,509
Internal Audit Fees	3,356,634	2,370,439	3,356,634	2,370,439
Bank Charges	2,918,495	1,368,711	2,878,417	1,263,252
Audit fees	850,600	745,800	565,000	565,000
Legal fees	5,197,403	1,530,486	5,197,403	1,530,486
Water supply & purification expenses	348,866	553,000	348,866	553,000
Welfare Expenses	333,978	1,027,992	333,978	1,027,992
Office supplies expenses	104,140	851,780	-	-
TADA	153,988	95,300	153,988	95,300
Meeting fees	-	352,941	-	352,941
Fine and penalty	1,707,022	237,615	15,000	237,615
Cargo & Courier	108,263	40,985	108,263	40,985
Total	615,926,341	446,816,132	581,237,473	417,000,371

Depreciation & Ammortisation

5.21

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Depreciation on property and equipment	339,195,525	275,580,139	328,279,267	266,990,776
Depreciation on investment property	-	-	-	-
Impairment of PPE	-	-	-	-
Total	339,195,525	275,580,139	328,279,267	266,990,776

Finance Costs

5.22

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Interest on borrowings	215,387,761	214,125,716	127,347,926	126,658,636
Other Finance Costs (NFRS Adjustment)	7,437,583	-	7,437,583	-
Total	222,825,344	214,125,716	134,785,509	126,658,636

Income Tax Expense

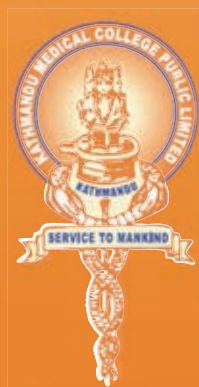
5.23

Particulars	Group		KMC	
	Current Year	Previous Year	Current Year	Previous Year
Current tax expense	107,119,166	65,892,807	100,037,678	63,401,099
Current year	107,119,166	65,892,807	100,037,678	63,401,099
Adjustments for prior years	-	-	-	-
Deferred tax expense	6,035,831	7,895,159	5,782,612	7,415,359
Origination and reversal of temporary differences	6,035,831	7,895,159	5,782,612	7,415,359
Changes in tax rate	-	-	-	-
Recognition of previously unrecognised tax losses	-	-	-	-
Total	113,154,997	73,787,966	105,820,290	70,816,458

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काठमाडौं मेडिकल कलेज पब्लिक लिमिटेड

के.एम.सी., सिनामंगल, काठमाडौं फोन नं. : ०१-४५२८५८३, ४५२७०६२, ४५७६१५२

के.एम.सी., दुवाकोट, भक्तपुर फोन नं.: ०१-६६११७५७, ६६१८३५८

✉ info@kmc.edu.np 🌐 www.kmc.edu.np