Birat Agri Ltd.

"Integrated Agricultural Value Chain"

Projected Financial Statement

FY83|84, FY84|85 ,FY85|86, FY86|87 & FY87|88

Submitted to

Himalayan Securities Banker Limited

Madan Bhandari Sadak, New baneshwor, Kathmandu , Nepal

CamScanner

Birat Agri Limited
Statement of Projected Financial Position

(projected Amount presented in NPR)

Particulars	Sch	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Equities and Liabilities						
Equity						
Share Capital	1	800,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Total		**800,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**
Reserve & Surplus	2	73,104,076.53	123,859,984.83	183,702,231.61	266,247,250.32	361,285,692.65
Total Equity		**873,104,076.53**	**1,123,859,984.83**	**1,183,702,231.61**	**1,266,247,250.32**	**1,361,285,692.65**
Liabilities						
Non Current Liabilities						
Loans & Borrowings	3	42,500,000.00	38,250,000.00	28,687,500.00	21,515,625.00	16,136,718.75
Liabilities for Employee Benefits		1,594,015.38	1,691,686.15	1,796,037.46	1,907,583.03	2,026,880.26
Provisions		1,534,237.00	1,610,948.85	1,691,496.29	1,776,071.11	1,864,874.66
Total Non Current Liabilities		**45,628,252.38**	**41,552,635.00**	**32,175,033.75**	**25,199,279.14**	**20,028,473.67**
Current Liabilities & Provision						
Loans & Borrowings						
Other Liabilities and Provision	7	65,447,513.48	153,286,103.06	182,859,346.85	211,701,386.42	228,910,926.92
Short Term Loan & Borrowings	7A	125,000,000.00	125,000,000.00	125,000,000.00	125,000,000.00	125,000,000.00
Total Current Liabilities		**190,447,513.48**	**278,286,103.06**	**307,859,346.85**	**336,701,386.42**	**353,910,926.92**
Total Equities and Liabilities		**1,109,179,842.40**	**1,443,698,722.90**	**1,523,736,612.22**	**1,628,147,915.88**	**1,735,225,093.23**
Non-Current Assets						
Net Property Plant & Equipments	8	473,921,867.20	478,144,826.57	446,478,346.17	415,756,754.43	389,551,601.69
Investment in Livestock Value Chain		150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00
Other Non Current Assets		1,095,175.43	1,435,675.77	1,801,828.12	2,196,197.66	2,891,630.70
Total Non-Current Liabilities		**625,017,042.63**	**629,580,502.34**	**598,280,174.28**	**567,952,952.09**	**542,443,232.39**
Current Assets						
Cash and bank balances	4	9,950,475.77	10,945,523.34	12,040,075.68	13,244,083.24	14,268,491.57
Advance & Receivable	5	180,782,484.00	296,079,232.20	322,952,261.91	350,377,463.46	365,236,583.53
Closing Stock	6	228,429,840.00	435,593,465.02	511,814,100.34	610,058,417.09	718,110,285.75
Biological Assets		65,000,000.00	71,500,000.00	78,650,000.00	86,515,000.00	95,166,500.00
Total Assets (A)		**484,162,799.77**	**814,118,220.56**	**925,456,437.93**	**1,060,194,963.79**	**1,192,781,860.84**
Total Assets		**1,109,179,842.40**	**1,443,698,722.90**	**1,523,736,612.22**	**1,628,147,915.88**	**1,735,225,093.23**

Accountant

Director

Chairman

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Birat Agri Limited

Statement of Projected Income Statement

(projected Amount presented in NPR)

Particulars	Sch	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Income						
Revenue	8	1,120,032,960.00	1,901,455,488.00	2,091,469,928.40	2,283,536,378.07	2,390,444,185.25
Interest Income						
Other Income	10	10,800,000.00	11,340,000.00	11,907,000.00	12,502,350.00	13,127,467.50
Total		**1,130,832,960.00**	**1,912,795,488.00**	**2,103,376,928.40**	**2,296,038,728.07**	**2,403,571,652.75**
Material Consumed Expenses	9	896,026,368.00	1,597,222,609.92	1,777,749,439.14	1,941,005,921.36	2,031,877,557.47
Impairment Expenses						
Direct Expenses	9A	20,272,200.00	22,299,420.00	24,529,362.00	26,982,298.20	29,680,528.02
Gross Profit		**214,534,392.00**	**293,273,458.08**	**301,098,127.26**	**328,050,508.51**	**342,013,567.27**
General Administrative Expenses						
Administrative and General Expenditures	11	30,684,740.00	32,218,977.00	33,829,925.85	35,521,422.14	37,297,493.25
Interest Expenses	12	13,115,000.00	12,741,000.00	11,899,500.00	11,268,375.00	10,795,031.25
Depreciation for General Assets	13	40,840,199.80	42,099,040.64	36,692,980.40	31,221,591.74	26,705,152.74
Total		**84,639,939.80**	**87,059,017.64**	**82,422,406.25**	**78,011,388.88**	**74,797,677.24**
Profit / (Loss) from Operations		**129,894,452.20**	**206,214,440.45**	**218,675,721.01**	**250,039,119.63**	**267,215,890.03**
Provison for Staff Bonsu		11,808,586.56	18,746,767.31	19,879,611.00	22,730,829.06	24,292,353.64
Provision for CSR		1,170,220.29	1,857,787.75	1,970,051.54	2,252,604.68	2,407,350.36
Net Profit/(Loss)		**116,915,645.35**	**185,609,885.38**	**196,826,058.47**	**225,055,685.89**	**240,516,186.03**
Income tax		21,223,129.07	34,853,977.08	36,983,811.69	42,510,667.18	45,477,743.71
Net Profit/ (Loss) after Tax		**95,692,516.28**	**150,755,908.30**	**159,842,246.78**	**182,545,018.71**	**195,038,442.33**
Profit/(Loss) transferred to Balance Sheet		**95,692,516.28**	**150,755,908.30**	**159,842,246.78**	**182,545,018.71**	**195,038,442.33**

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Accountant

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Director

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Chairman

CamScanner

Birat Agri Limited

Provisional Statement of Cash Flow for Projected Year

(Amount in NPR)

Particulars	Sch	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Cash flows from operating activities						
Net Profit After Taxation		95,692,516.28	150,755,908.30	159,842,246.78	182,545,018.71	195,038,442.33
Adjustment for:						
Depreciation		40,840,199.80	42,099,040.64	36,692,980.40	31,221,591.74	26,705,152.74
Dividend Income		(10,800,000.00)	(11,340,000.00)	(11,907,000.00)	(12,502,350.00)	(13,127,467.50)
Interest Expenses		13,115,000.00	12,741,000.00	11,899,500.00	11,268,375.00	10,795,031.25
Cash flow from operating activities before changes in working capital	-	**138,847,716.08**	**194,255,948.94**	**196,527,727.17**	**212,532,635.45**	**219,411,158.81**
Cash flows from changes in working capital						
(Increase)/ Decrease in current assets		75,001,293.95	(115,296,748.20)	(26,873,029.71)	(27,425,201.55)	(14,859,120.06)
(Increase)/ Decrease in Closing Stock		(162,411,508.08)	(213,663,625.02)	(83,370,635.33)	(106,109,316.74)	(116,703,368.66)
Increase/(Decrease) in current liabilities		32,919,552.70	88,012,972.20	29,758,142.54	29,038,159.96	17,417,641.27
Cash flows from operating activities		**84,357,054.66**	**(46,691,452.08)**	**116,042,204.68**	**108,036,277.11**	**105,266,311.36**
Cash flow on investing activities						
Purchase of Fixed Assets and constructions		(335,550,800.00)	(46,322,000.00)	(5,026,500.00)	(500,000.00)	(500,000.00)
Investment in Assoiated companies		(150,000,000.00)				
Dividend Income		10,800,000.00	11,340,000.00	11,907,000.00	12,502,350.00	13,127,467.50
Sale of Fixed Assets						
Increment in Other non currents Assets		5,877,542.77	- 340,500.34	- 366,152.34	- 394,369.54	- 695,433.03
Cash flows on investing activities		**- 468,873,257.23**	**- 35,322,500.34**	**6,514,347.66**	**11,607,980.46**	**11,932,034.47**
Cash flows on financing activities						
Equity Raised		613,900,000.00	200,000,000.00	-	-	-
Increase/(Decrease) of loan		- 156,582,293.60	- 4,250,000.00	- 9,562,500.00	- 7,171,875.00	- 5,378,906.25
Interest Paid		- 13,115,000.00	- 12,741,000.00	- 11,899,500.00	- 11,268,375.00	- 10,795,031.25
Dividend Paid		- 50,000,000.00	- 100,000,000.00	- 100,000,000.00	- 100,000,000.00	- 100,000,000.00
Cash flows from financial activities		**394,202,706.40**	**83,009,000.00**	**- 121,462,000.00**	**- 118,440,250.00**	**- 116,173,937.50**
Total cash generated in the year		**9,686,503.83**	**995,047.58**	**1,094,552.33**	**1,204,007.57**	**1,024,408.32**
Opening cash and bank balances		263,971.55	9,950,475.77	10,945,523.34	12,040,075.68	13,244,083.24
Cash and bank balance at the end of the year		**9,950,475.38**	**10,945,523.34**	**12,040,075.68**	**13,244,083.24**	**14,268,491.57**

Accountant

Director

Chairman

Birat Agri Limited

SCHEDULES ANNEXED TO AND FORMING PART OF THE PROJECTED FINANCIAL STATEMENTS

Schedule 1: Share Capital

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Authorised Share Capital					
1000000000 Shares at the rate of 100.	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Issued Share Capital					
Issued Share Capital	800,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Total	**800,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**	**1,000,000,000.00**

Schedule 2: Reserve & Surplus

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Profit & Loss up to Last Year	27,411,560.25	73,104,076.53	123,859,984.83	183,702,231.61	266,247,250.32
Add:- Profit During the Year	95,692,516.28	150,755,908.30	159,842,246.78	182,545,018.71	195,038,442.33
Less: Dividend Distribution	50,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Total	**73,104,076.53**	**123,859,984.83**	**183,702,231.61**	**266,247,250.32**	**361,285,692.65**

Schedule 3: Non Current Liabilities

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Term Loan	**42,500,000.00**	**38,250,000.00**	**28,687,500.00**	**21,515,625.00**	**16,136,718.75**
Total	**42,500,000.00**	**38,250,000.00**	**28,687,500.00**	**21,515,625.00**	**16,136,718.75**

Schedule 4: Cash & Bank Balance

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Cash In Hand	2,835,620.00	3,119,182.00	3,431,100.20	3,774,210.22	3,851,631.24
Bank Balance	7,114,855.77	7,826,341.34	8,608,975.48	9,469,873.02	10,416,860.33
Total	**9,950,475.77**	**10,945,523.34**	**12,040,075.68**	**13,244,083.24**	**14,268,491.57**









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Schedule 5 : Advances and Receivable

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Sundry Debtors	168,004,944.00	285,218,323.20	313,720,489.26	342,530,456.71	358,566,627.79
Other Receivable	-	-	-	-	-
Advance to Vendor	12,777,540.00	10,860,909.00	9,231,772.65	7,847,006.75	6,669,955.74
Total	**180,782,484.00**	**296,079,232.20**	**322,952,261.91**	**350,377,463.46**	**365,236,583.53**

Schedule 6 : Closing Stock

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Closing Stock Feeds	146,903,040.00	261,660,672.00	299,129,241.60	336,729,415.68	353,565,886.46
Closing Stock Raw Material- Feeds	3,565,200.00	38,392,793.02	70,921,358.74	125,044,663.91	209,427,365.84
Closing Stock Processed Meat	56,361,600.00	113,400,000.00	119,070,000.00	125,023,500.00	131,274,675.00
Closing Stock Eggs	21,600,000.00	22,140,000.00	22,693,500.00	23,260,837.50	23,842,358.44
Total	**228,429,840.00**	**435,593,465.02**	**511,814,100.34**	**610,058,417.09**	**718,110,285.75**

Schedule 7 : Other liabilities and Provisions

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Sundry Creditors	30,995,577.56	97,565,070.92	123,750,247.62	143,917,879.26	156,429,602.65
Audit Fee Payable	246,250.00	258,562.50	271,490.63	285,065.16	299,318.41
TDS on Audit Fees	3,750.00	3,937.50	4,134.38	4,341.09	4,558.15
Provision for Staff Bonus	11,808,586.56	18,746,767.31	19,879,611.00	22,730,829.06	24,292,353.64
Provision for CSR	1,170,220.29	1,857,787.75	1,970,051.54	2,252,604.68	2,407,350.36
Income Tax Payable	21,223,129.07	34,853,977.08	36,983,811.69	42,510,667.18	45,477,743.71
Total	**65,447,513.48**	**153,286,103.06**	**182,859,346.85**	**211,701,386.42**	**228,910,926.92**

Schedule 7(A):

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Working Capital & Overdraft Loan	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Trust Receipt Loan	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
Total	**125,000,000.00**	**125,000,000.00**	**125,000,000.00**	**125,000,000.00**	**125,000,000.00**



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Schedule 8 : Revenue from Operations

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Floating Feeds Sales	208,896,000.00	219,340,800.00	230,307,840.00	241,823,232.00	253,914,393.60
Pallet Feeds Sales	403,200,000.00	870,912,000.00	1,016,064,000.00	1,161,216,000.00	1,219,276,800.00
Scrap Sales	3,096,960.00	4,370,688.00	4,843,238.40	5,321,272.32	5,587,335.94
Fillet Sales	99,840,000.00	104,832,000.00	110,073,600.00	115,577,280.00	121,356,144.00
Processed Meat Sales	135,000,000.00	425,250,000.00	446,512,500.00	468,838,125.00	492,280,031.25
Egg Sales	270,000,000.00	276,750,000.00	283,668,750.00	290,760,468.75	298,029,480.47
Total	**1,120,032,960.00**	**1,901,455,488.00**	**2,091,469,928.40**	**2,283,536,378.07**	**2,390,444,185.25**

Schedule 9 : Material Consumed Expenses

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Opening Stock	131,018,331.92	228,429,840.00	435,593,465.02	511,814,100.34	610,058,417.09
Add: Purchase During The Year	993,437,876.08	1,804,386,234.94	1,853,970,074.47	2,039,250,238.10	2,139,929,426.13
Less: Closing Stock	228,429,840.00	435,593,465.02	511,814,100.34	610,058,417.09	718,110,285.75
Cost of Goods Sold	**896,026,368.00**	**1,597,222,609.92**	**1,777,749,439.14**	**1,941,005,921.36**	**2,031,877,557.47**

Schedule 9A : Direct Expenses

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Salary & Wages- at Feed Plant	3,120,000.00	3,432,000.00	3,775,200.00	4,152,720.00	4,567,992.00
Salary & Wages- at Fillet Plant	1,552,200.00	1,707,420.00	1,878,162.00	2,065,978.20	2,272,576.02
Medical & Vacinated Expenses at Layers Plant	6,000,000.00	6,600,000.00	7,260,000.00	7,986,000.00	8,784,600.00
Electricity at Plant	9,600,000.00	10,560,000.00	11,616,000.00	12,777,600.00	14,055,360.00
Total	**20,272,200.00**	**22,299,420.00**	**24,529,362.00**	**26,982,298.20**	**29,680,528.02**

Schedule 10 : Other Income

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Dividend From associated Company	10,800,000.00	11,340,000.00	11,907,000.00	12,502,350.00	13,127,467.50
Total	**10,800,000.00**	**11,340,000.00**	**11,907,000.00**	**12,502,350.00**	**13,127,467.50**



Schedule 11: Administrative and General Expenditures

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Salary- Admin	16,050,000.00	16,852,500.00	17,695,125.00	18,579,881.25	19,508,875.31
Audit Fee	250,000.00	262,500.00	275,625.00	289,406.25	303,876.56
Internet & Communication fees	325,440.00	341,712.00	358,797.60	376,737.48	395,574.35
Guest Entertainment	625,600.00	656,880.00	689,724.00	724,210.20	760,420.71
Insurance Expenses	4,420,560.00	4,641,588.00	4,873,667.40	5,117,350.77	5,373,218.31
Staff Outsourcing Security Fees	1,224,000.00	1,285,200.00	1,349,460.00	1,416,933.00	1,487,779.65
IPO Issuance Fees	550,000.00	577,500.00	606,375.00	636,693.75	668,528.44
Certification and Listing Fee	250,000.00	262,500.00	275,625.00	289,406.25	303,876.56
Fuel Expenses	1,110,000.00	1,165,500.00	1,223,775.00	1,284,963.75	1,349,211.94
Repair & Maintenance	3,650,200.00	3,832,710.00	4,024,345.50	4,225,562.78	4,436,840.91
Software AMC	125,400.00	131,670.00	138,253.50	145,166.18	152,424.48
Meeting Allowance	350,000.00	367,500.00	385,875.00	405,168.75	425,427.19
Business promotion & Travelling	336,520.00	353,346.00	371,013.30	389,563.97	409,042.16
Registration and renewal expenses	185,000.00	194,250.00	203,962.50	214,160.63	224,868.66
Staff Welfare Expenses	146,520.00	153,846.00	161,538.30	169,615.22	178,095.98
SEBON Documentation	35,500.00	37,275.00	39,138.75	41,095.69	43,150.47
Underwriting Expenses	150,000.00	157,500.00	165,375.00	173,643.75	182,325.94
Lease Rental Expenses	900,000.00	945,000.00	992,250.00	1,041,862.50	1,093,955.63
Total	**30,684,740.00**	**32,218,977.00**	**33,829,925.85**	**35,521,422.14**	**37,297,493.25**

Schedule 12: Financial Charges & Interest

(Amount in NPR)

Particulars	Projected FY 83|84	Projected FY 84|85	Projected FY 85|86	Projected FY 86|87	Projected FY 87|88
Financial Cost	13,115,000.00	12,741,000.00	11,899,500.00	11,268,375.00	10,795,031.25
Total	**13,115,000.00**	**12,741,000.00**	**11,899,500.00**	**11,268,375.00**	**10,795,031.25**

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इटहरी, सुनसरी

Birat Agri Limited

Depreciation Schedule Forming Parts of Accounts

(Amount in NPR)

Schedule - 13

FY 83|84

Fixed Assets

Particulars		Written Down Value					Depreciation		Net Value	Net Value
		Opening Balance	Addition			Total	For the Year	Total	Closing	Opening
	Rate		Poush	Chaitra	Ashad					
Non-Depreciable Assets										
Land		127,306,448.00			50,000,000.00	177,306,448.00			177,306,448.00	127,306,448.00
Depreciable Assets										
Building & Structure	5%	29,462,579.00	70,000,000.00	30,000,000.00	-	129,462,579.00	5,973,128.95	5,973,128.95	123,489,450.05	29,462,579.00
Furniture, fixture & Office Equip.	25%	288,324.00	35,125,500.00	-		35,413,824.00	8,853,456.00	8,853,456.00	26,560,368.00	288,324.00
Plant & Machinery	15%	21,119,267.00	148,925,300.00			170,044,567.00	25,506,685.05	25,506,685.05	144,537,881.95	21,119,267.00
Vehcile	20%	1,034,649.00				1,034,649.00	206,929.80	206,929.80	827,719.20	1,034,649.00
Software			1,500,000.00		-	1,500,000.00	300,000.00	300,000.00	1,200,000.00	-
Grand Total		**179,211,267.00**	**255,550,800.00**	**30,000,000.00**	**50,000,000.00**	**514,762,067.00**	**40,840,199.80**	**40,840,199.80**	**473,921,867.20**	**179,211,267.00**

(Amount in NPR)

Schedule - 13

FY 84|85

Fixed Assets

Particulars		Written Down Value					Depreciation		Net Value	Net Value
		Opening Balance	Addition			Total	For the Year	Total	Closing	Opening
	Rate		Poush	Chaitra	Ashad					
Non-Depreciable Assets										
Land		177,306,448.00				177,306,448.00			177,306,448.00	177,306,448.00
Depreciable Assets										
Building & Structure	5%	123,489,450.05	-	-		123,489,450.05	6,174,472.50	6,174,472.50	117,314,977.55	123,489,450.05
Furniture, fixture & Office Equip.	25%	26,560,368.00	-	-		26,560,368.00	6,640,092.00	6,640,092.00	19,920,276.00	26,560,368.00
Plant & Machinery	15%	144,537,881.95	42,523,000.00			187,060,881.95	28,059,132.29	28,059,132.29	159,001,749.66	144,537,881.95
Vehcile	20%	827,719.20	3,799,000.00			4,626,719.20	925,343.84	925,343.84	3,701,375.36	827,719.20
Software		1,200,000.00	-		-	1,200,000.00	300,000.00	300,000.00	900,000.00	1,200,000.00
Grand Total		**473,921,867.20**	**46,322,000.00**	**-**	**-**	**520,243,867.20**	**42,099,040.64**	**42,099,040.64**	**478,144,826.57**	**473,921,867.20**



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(Amount in NPR)

Schedule - 13

FY 85|86

Fixed Assets

Particulars		Written Down Value					Depreciation		Net Value	Net Value
		Opening Balance	Addition			Total	For the Year	Total	Closing	Opening
	Rate		Poush	Chaitra	Ashad					
Non-Depreciable Assets										
Land		177,306,448.00	-			177,306,448.00			177,306,448.00	177,306,448.00
Depreciable Assets										
Building & Structure	5%	117,314,977.55	1,500,000.00			118,814,977.55	5,940,748.88	5,940,748.88	112,874,228.67	117,314,977.55
Furniture, fixture & Office Equip.	25%	19,920,276.00	3,526,500.00			23,446,776.00	5,861,694.00	5,861,694.00	17,585,082.00	19,920,276.00
Plant & Machinery	15%	159,001,749.66		-		159,001,749.66	23,850,262.45	23,850,262.45	135,151,487.21	159,001,749.66
Vehcile	20%	3,701,375.36				3,701,375.36	740,275.07	740,275.07	2,961,100.29	3,701,375.36
Software		900,000.00				900,000.00	300,000.00	300,000.00	600,000.00	900,000.00
Total		478,144,826.57	5,026,500.00	-	-	483,171,326.57	36,692,980.40	36,692,980.40	446,478,346.17	478,144,826.57

(Amount in NPR)

Schedule - 13

FY 86|87

Fixed Assets

Particulars		Written Down Value					Depreciation		Net Value	Net Value
		Opening Balance	Addition			Total	For the Year	Total	Closing	Opening
	Rate		Poush	Chaitra	Ashad					
Non-Depreciable Assets										
Land		177,306,448.00	-			177,306,448.00			177,306,448.00	177,306,448.00
Depreciable Assets										
Building & Structure	5%	112,874,228.67		500,000.00		113,374,228.67	5,660,378.10	5,660,378.10	107,713,850.57	112,874,228.67
Furniture, fixture & Office Equip.	25%	17,585,082.00				17,585,082.00	4,396,270.50	4,396,270.50	13,188,811.50	17,585,082.00
Plant & Machinery	15%	135,151,487.21		-		135,151,487.21	20,272,723.08	20,272,723.08	114,878,764.13	135,151,487.21
Vehcile	20%	2,961,100.29				2,961,100.29	592,220.06	592,220.06	2,368,880.23	2,961,100.29
Software		600,000.00				600,000.00	300,000.00	300,000.00	300,000.00	600,000.00
Total		446,478,346.17	-	500,000.00	-	446,978,346.17	31,221,591.74	31,221,591.74	415,756,754.43	446,478,346.17

विराट एग्री लिमिटेड
इटहरी, सुनसरी

(Amount in NPR)

Schedule - 13

FY 87|88

Fixed Assets

Particulars		Written Down Value					Depreciation		Net Value	Net Value
		Opening Balance	Addition			Total	For the Year	Total	Closing	Opening
	Rate		Poush	Chaitra	Ashad					
Non-Depreciable Assets										
Land		177,306,448.00	-			177,306,448.00			177,306,448.00	177,306,448.00
Depreciable Assets										
Building & Structure	5%	107,713,850.57		500,000.00		108,213,850.57	5,402,359.20	5,402,359.20	102,811,491.37	107,713,850.57
Furniture, fixture & Office Equip.	25%	13,188,811.50				13,188,811.50	3,297,202.88	3,297,202.88	9,891,608.63	13,188,811.50
Plant & Machinery	15%	114,878,764.13		-		114,878,764.13	17,231,814.62	17,231,814.62	97,646,949.51	114,878,764.13
Vehcile	20%	2,368,880.23				2,368,880.23	473,776.05	473,776.05	1,895,104.18	2,368,880.23
Software		300,000.00				300,000.00	300,000.00	300,000.00	-	300,000.00
Total		**415,756,754.43**	**-**	**500,000.00**	**-**	**416,256,754.43**	**26,705,152.74**	**26,705,152.74**	**389,551,601.69**	**415,756,754.43**

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धरहरा, सुनसरी

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