S. B. BAM & COMPANY
Registered Auditors
Maitighar,Kathmandu,Nepal

ICAN F.Reg.No.2122
COP No.968 'B'
PAN No.500095991

Independent Auditor's Report

To The Shareholders
Thalisera Holding Pvt.Ltd.
Bhimdatta-6,Kanchanpur,Nepal

Opinion
We have audited the accompanying financial statements of **Thalisera Holding Pvt.Ltd.** which comprise the Statement of Financial Position as at 32 Ashadh 2083(Corresponding to 16 July 2026) and the statement of income, statement of cash flows and the statement of changes in equity for the year then ended and a summary of significant accounting policies & other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, read together with the notes appended in schedules, give a fair view of the financial statements of the company as of 32 Ashadh 2083 and its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards for Micro Entities (NAS for MEs) and comply with the provisions of concerned laws and statutes.

Basis for Opinion
We conducted our audit in accordance with Nepal Accounting Standards for Micro Entities (NAS for MEs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the company in accordance with the Institute of Chartered Accountants of Nepal's Hand books on Code of Ethics for professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Hand books 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.

Responsibilities of Management and Those Charged With Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Nepal Accounting Standards for Micro Entities(NAS for MEs), and for such internal control as the management determines is necessary to enables the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so. Those Charged with Governance (TCWG) are responsible for overseeing the Company's financial reporting process.

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

S B BAM & COMPANY
Registered Auditors
COP No. 0968 'B'
Kathmandu

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

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

ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attentions in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

v) Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

We have also observed the compliance of relevant act and other applicable laws, regulations and accordingly, we report that:

a) We have obtained information and explanations, which, to the best of our knowledge and belief, were considered necessary for the purpose of our audit;

b) In our opinion, proper books of accounts as required by law have been maintained by the company so far as it appears from our examination of such books of accounts;

c) In our opinion, the accompanying financial statements with explanatory notes dealt with by this report have been prepared from the books of accounts maintained by the company are in agreement with the same;

d) To the best of our knowledge and according to the explanation given to us, and from our examination of the books of account of the company necessary for the purpose of our audit, we have not come across cases where the board of the director or their representatives or any employees of the company have acted in contrary to the provisions of law or committed any misappropriation or caused any loss or damage to the company.

S.B. BAM & COMPANY
REGISTERED AUDITOR
COP NO. 0968 'B'
Kathmandu

.....
RA. Sher Bahadur Bam
S.B. Bam & Company
Registered Auditors
Address : Kapan, Kathmandu
Date:2083.06.12

UDIN: 260928RA03765R94U3

Significant Accounting Policies and Notes to Accounts

1. Business information

Thalisera Holding Pvt. Ltd. ("Company") is a private limited company domiciled in Nepal with limited liability. The address of its registered office is Bihimdatta-6, Kanchanpur.The company is registered on dated Falgun 11,2082 with the objective of providing loan and investment services.

The financial statements were approved and authorized to issue by the BOD on dated 2083.04.20

2. Significant Accounting Policies

2.1 Basis of preparation and accounting policies

2.1.1 Statement of Compliance

These financial statements have been prepared in accordance with Nepal Accounting Standard for Micro Entities (NAS for MEs).

2.2.2 Basis of Measurement

The financial statements have been prepared on the historical cost basis except investments held-for-trade is measured at fair value.

2.2.3 Critical Accounting Estimates

The preparation of the financial statemetns in conformity with Nepal Accounting Standards for Micro Entities (NAS fro MEs) requires the use of certain critical accounting estimates and judgements. The comapny makes certain estimates and assumptions regarding the future events. In the future, actual result may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a meterial adjustment to the carrying amounts of assets and liabilities within the next financial year are to be disclosed.

2.2.4. Functional and Presentation Currency

The financial statements are prepared in Nepalese Rupees, which is the company's functional currency. All the financial information presented in Nepalese Rupees has been rounded to the nearest rupee, except otherwise indicated.

2.2 Accounting Policies

The pricipal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated.The policies have been consistently applied to all years presented, unless otherwise stated. The presentation of financial statements requires the use of certain accounting estimates. The areas where significant judgments and estimates have been made in preparing the financial statements and their effects is disclosed.

2.2.1 Impairment of non-financial assets (excluding inventories)

Non-financial assets are subject to impairment tests whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. Where the carrying value of an asset exceeds its recoverable amount, the asset is written down accordingly.

Impairment charges are included in profit or loss.

2.2.2. Property, plant and equipment

Items of property, plant and equipment are initially recognized at cost. Cost includes the purchase price and other directly attributable costs. Subsequently, items of property, plant and equipment are measured at cost less depreciation less impairment.

2.2.3. Intangible Assets

Computer software

Purchased computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the software. These costs are amortized over the estimated useful lives of 5 years. Amortization is charged to the profit or loss statement on the straight line basis over the estimated useful lives.

Thalisera Holding

S BAM & COMPANY
REGISTERED AUDITOR
COP NO. 0966 'B'
Kathmandu

2.2.4. Depreciation

Freehold land is not depreciated. Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on all other items of property, plant and equipment so as to write-off their carrying value over the expected useful economic lives.

Depreciation has been computed on WDV methods as the rate determined by the Management on the basis of days used.

Depreciation rate are as follows:

Category of assets	Depreciation Rate(%)
Building	5%
Furnitures & Fixtures	25%
Computers	25%
Office Equipments	25%
Vehicles	20%
Plant & Machinery	15%
Other Assets	15%
Software	Cost/Life

2.2.5. Trade and other receivables

Trade and other receivables are stated at their cost less provision for impairment. The amount of the provision is recognized in the income statement.

2.2.6. Inventories

Inventories are initially recognized at cost, and subsequently at the lower of cost and net realisable value.

The cost is determined on first-in-first-out (FIFO) method and included expenditure incurred in acquiring the inventories and bringing them to their present location and condition. In the case of manufactured inventories and work-in-progress, cost includes direct material and labour cost and it does not include overheads which is charged to the statemnt of income in the period in which it is incurred.

2.2.7. Cash and cash equivalents

Cash and cash equivalents comprises cash balances, call deposits and other short term highly liquid investments. Bank overdrafts that are repayble on demand and form and integral part of the firm's cash management are included within borrowings in current liabilities on the balance sheet.

2.2.8. Share capital

Financial instruments issued by the company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset the company's equity shares are classified as equity instruments.

Preference share capital is classified as equity if it is non-redeemable and any dividends are discretionary at the option of the company. Preference share capital is classified as a liability if it is redeemable on a specific date or at the option of the shareholders and dividends thereon is recognised in the income statement as interest expense

2.2.9. Retirement Benefits

Defined contribution schemes

Benefits payable on contribution scheme is measured and recognized as expenses at the amount that needs to be contributed (whether or not actually contributed; i.e. on accrual basis) by the company during the reporting period.

Defined benefit schemes

Benefits payable for defined benefit scheme is measured and recognized as a liablity at the amount that would be payable at the end of the reporting period, if the employees leave on that date. Employees who have not completed the minimum period of services to be entitled to the retirement benefit at the end of the reporting period are not considered in the masurement of the liability.

Thalisera Holdings Pvt. Ltd.
2026

C.M. & COMPANY
REGISTERED AUDITOR
COP NO. 0908 'B'
Kathmandu

2.2.10. Taxation

Income tax is the expected tax payable on the taxable income for the year using tax rate at the balance sheet date and any adjustment to tax payable in respect of previous years.

Additional income taxs that arise from the distribution of dividends are recognised at the same time as the liability to pay the related dividend.

2.2.11. Trade and other payables

Trade and other payables are stated at their cost.

2.2.12. Provisions

The provisions for liabilities of uncertain timing or amount include those for warranty claims, leasehold dilapidations and legal disputes. The provision is measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

2.2.13. Income

Revenue

The sales have been stated at billing price less VAT.

Interest income

Interest income are recognized as per the loan agreement with the clients

Dividend income

Dividend income is recognized in the income statement when the right to receive payment is established.

2.2.14. Expenses

Interest

Interest expenses are recognized in the statement of income using accrual method.

2.2.15. Changes in Accounting Policies (If any)

In the current financial year the company has adopte the new accounting policies based on NAS for Mes as this year is the 1st year of Operation of the company so no need to be reinstated.

2.2.16. Contingencies

The company has contingent liabilities in respect of bank and other guarantees and other matters arising in the ordinary course of business. It is not anticipated that any material liablitites will arise from the contingent liabilities.

2.2.17. Related Party Transactions

Identity of related parties

The company has no related party transactions during the financial year.

2.2.18. Current/Non-current Assets and Liabilities

Current assets are expected to be realized within the normal operating cycle of the entity or within twelve months after the reporting period or are intended for sale or consumption within the normal operating cycle of the entity or are held primarily for the prupose of trading or are cash and cash equivalents. All other assets are classified as Non-current assets.

Current liabilities are expected to be settled in the entity's normal operating cycle or are primarily held for trading or are due to be settled within a period of twelve months after the reporting period. All other liabilities are classified as non-current liabilities.

2.2.19. Prior period errors

There has been no prior period data as this is the 1st year of operation of the company

Thalisera Holdings Pvt. Ltd.
2026

S B BAM & COMPANY
REGISTERED AUDITOR
COP NO. 6968 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Statement of Financial Position

As at 32 Ashad 2083 (16 July 2026)

Figures in NPR

Restated

	Notes	As at 32 Ashadh 2083	As at 32 Ashadh 2082
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3.1	-	-
Intangible Assets	3.2	-	-
Investments		-	-
Total Non-Current Assets		-	-
Current Assets			
Investments		-	-
Inventories	3.3	-	-
Trade and other receivables	3.4	-	-
Other current assets	3.5	8,848,202	-
Cash and cash equivalents	3.6	124,952	-
Total Current Assets		**8,973,154**	-
Total Asssets		**8,973,154**	-
EQUITY AND LIABILITIES			
Equity			
Share Capital	3.7	-	-
Reserves	3.8	3,838	-
Total Equity		**3,838**	-
LIABILITIES			
Non-Current Liabilities			
Loans and Borrowings	3.9	-	-
Provision for Employee Benefits	3.10	-	-
Total Non-Current Liabilities		-	-
Current Liabilities			
Loans and Borrowings	3.9	-	-
Provision for Employee Benefits	3.10	-	-
Trade and other payables	3.11	8,968,037	-
Income Tax Liability	3.12	1,279	-
Total Current Liabilities		**8,969,316**	-
Total Liabilities		**8,969,316**	-
Total Equity and Liabilities		**8,973,154**	-
Significant accounting policies & notes to accounts	1-2		

As per our report of even date

Accountant
Date:2083.06.12

Thalisera Holdings Pvt. Ltd.
2026

Director

Auditor

RAM & COMPANY
REGISTERED AUDITOR
COP NO. 0958 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Statement of Income

From Falgun 11,2082 to Ashadh 32,2083(July 16,2026)

Figures in NPR

Particulars	Notes	*FY 2082-83*	Restated *FY 2081-82*
Revenue from Operations	3.13	-	-
Other Income	3.14	750,000	-
Total Income		**750,000**	-
Cost of Service sold	3.15	-	-
Employee Benefit Expenses	3.16	135,000	-
Administrative Expenses	3.17	609,883	-
Interest Expenses	3.18	-	-
Depreciation and Amortization Expenses	3.1 & 3.2	-	-
Total Expenses		**744,883**	-
Profit Before Tax		**5,117**	-
Income Tax Expense	3.19	**1,279**	-
Current year		1,279	-
Previous years			
Net Profit for the year		**3,838**	-
Significant accounting policies & notes to accounts	1-2		

As per our report of even date

Accountant
Date:2083.06.12

Thalisera Holdings Pvt. Ltd.

Director

Auditor

M & COMPANY
REGISTERED AUDITOR
COP NO. 0968 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Statement of Cash Flows

As at 32 Ashad 2083 (16 July 2026)

Figures in NPR
Restated

Particulars	FY 2082-83	FY 2081-82
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	5,117	-
Adjustment for:		
Depreciation/Impairment on Property, Plant and Equipment	-	-
Interest Income	-	-
Interest Expense	-	-
Loss/(gain) on sale of Property, Plant and Equipment	-	-
Income Tax expense charged to statement of income	(1,279)	-
Working Capital Adjustments		
Decrease/(Increase) in trade and other receivables	-	-
Decrease/(Increase) in Other Current Assets	(8,848,202)	-
Decrease/(Increase) in Inventories	-	-
Increase/(Decrease) in trade and other payables	8,969,316	-
Increase/(Decrease) in provisions		
Increase/(Decrease) in other liabilities	-	-
Cash Generated from Operations	124,952	-
Interest paid	-	-
Income Tax expense charged to statement of income	-	-
NET CASH FLOWS FROM OPERATING ACTIVITIES (A)	124,952	-
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of PPE, Investments/Financial Assets	-	-
Interest/Dividend received	-	-
Acquisition of Property, Plant and Equipment	-	-
NET CASH FLOWS FROM INVESTING ACTIVITIES (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from the issue of Equity and Preference Share	-	-
Proceeds from other non-current borrowings	-	-
Repayment of Borrowings	-	-
Dividend Paid	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	-	-
Net Increase in Cash and Cash Equivalents	124,952	-
Cash and Cash Equivalents at the beginning	-	-
Exchange gains/(losses) in cash and cash equivalents	-	-
Cash and Cash Equivalents at the end	124,952	-
Significant accounting policies & notes to accounts 1-2		

As per our report of even date

Accountant
Date:2083.06.12

Thalisera Holdings Pvt. Ltd.
2026

Director

Auditor

BAM & COMPANY
REGISTERED AUDITOR
COP NO. 0988 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Statement of Changes in Equity

As at 32 Ashad 2083 (16 July 2026)

Figures in NPR

Particulars	Notes	Share Capital	Share Premium	Retained Earnings	Other Reserves	Total
Balance at 1 Shrawan 2082		-	-	-	-	-
Restatements on transition to NAS for MEs						
Balance at 1 Shrawan 2082 (restated)		-	-	-	-	-
Profit for the year		-		3,838		3,838
Issue of Shares		-				
Dividends to Shareholders						
Other Changes		-				
Balance at 32 Ashad 2083		-	-	3,838	-	3,838
Significant accounting policies & notes to accounts	1-2					

As per our report of even date

Accountant
Date:2083.06.12

Thalisera H Ltd.

Director

Auditor

B.BAM & COMPANY
REGISTERED AUDITOR
COP NO. 0968 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Notes to Financial Statements

Figures in NPR

3.3 Inventories

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Inventories of goods/Services held for resale	-	-
Total	-	-

3.4 Trade and Other Receivables

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Trade receivables	-	-
Less: Provision for impairment of trade receivables	-	-
Trade receivables- net	-	-
Receivables from related parties		
Prepayments		
Other receivables		
Total	-	-
Non-current portion	-	-
Current portion	-	-

Provision for impairment of trade receivables:

Balance at the beginning of the year	
Provided during the year	
Written off during the year	
Unused provisions reversed	
Balance at the end of the year	

3.5 Other current assets

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Loan to Pashupati Devi Rana	5,000,000	-
Advance to directors	3,848,202	-
Total	**8,848,202**	-

3.6 Cash and Cash Equivalents

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Cash in hand	-	-
Siddharth Bank Ltd.	124,952	-
Total	**124,952**	-

Thalisera Holdings Pvt. Ltd. 2026

SBAM & COMPANY REGISTERED AUDITOR COP NO. 0968 'B' Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Notes to Financial Statements

Figures in NPR

3.7 Share Capital

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Authorized Share Capital	**30,000,000**	-
Ordinary shares(300000 @ of NPR 100/ Each)		
Ordinary Shares Issued and Fully Paid		
Ordinary shares(10000 @ of NPR 100/ Each)		
	Ordinary Share Capital	Ordinary Share Capital
As at 32 Ashad 2082	-	-
Shares issue and paid up	-	-
As at 32 Ashadh 2083	-	-

3.8 Reserves

Retained earnings

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
As at 1st Shrawan 2081	-	-
Profit for the year	3,838	-
Total	**3,838**	-
Dividend to Shareholders	-	-
As at 32 Ashad 2082	**3,838**	-

3.9 Loans and Borrowings

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Bank Overdraft	-	-
Total	-	-
Non-current loans and borrowings	-	-
Current loans and borrowings	-	-

3.10 Provision for Employee Benefits

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Provision for Leave benefits	-	-
Total		-
Current Portion	-	-
Non-current Portion	-	-

3.11 Trade and other payables

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Audit Fee Payable	14,775	-
Audit Fee Tds Payable	225	-
Rent Tds Payable	5,550	-
Advance received from promoters for Shares	8,939,387	-
SS Tax Payable	1,350	-
Tds on Travel	6,750	
Total	**8,968,037**	-

3.12 Income Tax Liability

	As at 32 Ashadh 2083	*As at 32 Ashadh 2082*
Income Tax Liability		-
Total	1,279	-

S B BAM & COMPANY
REGISTERED AUDITOR
COP NO. 0960 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.

Bhimdatta-6,Kanchanpur,Nepal

Notes to Financial Statements

Figures in NPR

3.13 Revenue from Operations

	FY 2082-83	FY 2081-82
Sale of Service	-	-
Rendering of services	-	-
Total	-	-

3.14 Other income

	FY 2082-83	FY 2081-82
Interest Income	750,000	-
Total	**750,000**	-

3.15 Cost of Service Sold

	FY 2082-83	FY 2081-82
Balance on 1 Shrawan	-	-
Purchase during the period	-	-
Add: Other Direct Expenses		
Total	-	-

3.16 Employee Benefit Expenses

	FY 2082-83	FY 2081-82
Salary & Allowances	135,000	-
Leave Expense	-	-
Total	**135,000**	-

Key management personnel compensation

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, including the directors.

	FY 2082-83	FY 2081-82
Salary & Allowances	-	-
Total	-	-

3.17 Administrative Expenses

	FY 2082-83	FY 2081-82
Rent Expenses	55,500	-
Audit fees	15,000	-
Fuel Expenses	24,630	-
Fooding Expenses	41,215	-
Communication	9,250	-
Refreshment & Hospitality	5,120	-
Internet Expenses	3,000	-
Office Expenses	6,120	-
Travel Expenses	450,000	
Bank Charges	48	
Total	**609,883**	-

3.18 Interest expenses

	FY 2082-83	FY 2081-82
Interest expense	-	-
Total	-	-

3.19 Tax Expenses

	FY 2082-83	FY 2081-82
Tax on profit for the year	1,279	-
Total	1,279	-

Thalisera Holdings Pvt. Ltd.
2026

REGISTERED AUDITOR
COP NO. 0068 '07
Kathmandu

Thalisera Holding Pvt.Ltd.
Bhimdatta-6,Kanchanpur,Nepal
Staff Salary Sheet for f.y.2082/083

S.No.	Name of the staffs	Pan	Monthly Salary	Months	Total Salary	Tds-1%	Net Salary
1	Dipendra Bahadur Rana	102384901	25,000.00	3	75,000.00	750.00	74,250.00
2	Bibek Chand	159221589	20,000.00	3	60,000.00	600.00	59,400.00
	Total Rs.		**45,000.00**		**135,000.00**	**1,350.00**	**133,650.00**

Bibek

Thalisera Holdings Pvt. Ltd.

BBAM & COMPANY
REGISTERED AUDITOR
COP NO. 6808 'B'
Kathmandu

Thalisera Holding Pvt.Ltd.
Bhimdatta-6,Kanchanpur,Nepal

Reconciliation of Taxable Profits of FY 2082-83	
Profit as per NAS	**5,117**
Add: Depreciation as per NAS	-
Less: Depreciation as per tax	-
Add: gratuity expense as per NAS	-
Less: gratuity paid	-
Add: Disallowed expenses	-
Taxable profit	5,117
Profit from previous Year	-
Total Profit	**5,117**
Tax Expenses	1,279
Net Profit	**3,838**

Thalisera Holdings Pvt. Ltd.
2026

S BAM & COMPANY
REGISTERED AUDITOR
COP NO. 0939 'B'
Kathmandu