

IME Khalti Limited
Statement of Financial Position
As on Poush end, 2082 (Jan 14, 2026)

Amount in NPR

<u>Particulars</u>	Unaudited Poush End 2082	Unaudited Poush End 2081	Audited Asadh End 2082 (Restated)
Assets:			
<u>Non Current Assets</u>			
Goodwill	210,442,787	-	210,442,770
Property Plant & Equipment	74,004,915	42,349,704	80,372,738
ROU Assets	1,244,308	-	1,244,308
Intangible Assets	527,410,119	168,469,578	503,397,262
Capital Work in Progress	142,950,116	85,205,992	132,714,062
Prepayments, Advances & Deposits	18,939,729	94,371,445	13,533,939
Financial Asset under Investments	20,000,000	-	20,000,000
Deferred Tax Asset	86,466,650	13,262,982	86,466,651
Total Non Current Assets	<u>1,081,458,623</u>	<u>403,659,701</u>	<u>1,048,171,729</u>
<u>Current Assets</u>			
Cash & Bank Balances	1,416,566,881	648,205,847	1,244,304,866
Inventories	44,945,509	138,822	44,794,956
Other Current Assets	324,854,781	51,412,617	184,612,245
Financial Assets	12,677,778	3,157,777	6,714,795
Current Tax Assets (net)	63,212,010	21,999,008	59,302,998
Total Current Assets	<u>1,862,256,959</u>	<u>724,914,071</u>	<u>1,539,729,859</u>
Total Assets	<u>2,943,715,582</u>	<u>1,128,573,772</u>	<u>2,587,901,588</u>
<u>Equity & Liabilities:</u>			
<u>Equity & Shareholder's Fund</u>			
Share Capital	545,454,500	300,000,000	545,454,500
Share Premium	-	-	-
General Reserve & Surplus	11,770,737	10,822,940	15,272,256
Total Equity & Shareholder's Fund	<u>557,225,237</u>	<u>310,822,940</u>	<u>560,726,756</u>
<u>Non Current Liabilities</u>			
Non Current Liabilities	271,004,363	137,832,212	354,422,329
<u>Current Liabilities:</u>			
User Wallet Balance	1,133,902,624	390,440,592	902,989,789
Financial Liabilities	72,425,597	27,516,782	52,983,902
Other Current Liabilities	154,165,195	20,260,070	111,421,864
Payable to Service Providers	671,850,763	193,459,516	571,271,104
Trade Payables	83,141,803	48,241,660	32,548,138
Loan & Advance from BFI	-	-	1,537,705
Total Current Liabilities	<u>2,115,485,982</u>	<u>679,918,620</u>	<u>1,672,752,503</u>
TOTAL EQUITY AND LIABILITIES	<u>2,943,715,582</u>	<u>1,128,573,772</u>	<u>2,587,901,588</u>

Significant Notes:

- On 32 Ashad 2082, the Company completed acquisition of Khalti Pvt. Ltd. Accordingly, the financial position as at Asadh end 2082 and Poush end 2082 reflects the merged entity. Comparative figures as of Poush end 2081 represents IME Digital Solution prior to acquisition and are not directly comparable.
- Above figures are subject to change upon instruction of statutory auditors or regulatory authorities.
- Previous period figures has been reclassified/regrouped wherever necessary.

IME Khalti Limited
Statement of Profit or Loss
For the Period ended Poush 30, 2082 (Jan 14, 2026)

<u>Particulars</u>	<i>Amount in NPR</i>		
	Unaudited Poush End 2082	Unaudited Poush End 2081	Audited Asadh End 2082 (Restated)
Revenue form Operations	3,515,439,638	1,596,348,629	3,417,845,379
Other Income	7,258,738	8,340,700	14,177,012
Financial Income	5,994,376	-	10,198,570
Total Income	3,528,692,752	1,604,689,329	3,442,220,961
Operating Expenses	3,345,685,918	1,484,001,857	3,203,193,392
General Office and Administrative Expenses	29,472,665	17,555,106	39,887,842
Employee Benefits Expenses	68,826,516	50,016,860	103,327,403
Marketing Expenses	22,987,145	14,654,078	25,179,389
Infotech Expenses	18,825,542	19,164,978	26,223,344
Finance Cost	53,084	-	-
Depreciation & Amortization	46,343,401	21,885,611	40,631,786
Total Operating Expenses	3,532,194,271	1,607,278,489	3,438,443,156
Profit/(Loss) before Tax	(3,501,519)	(2,589,160)	3,777,805
Staff Bonus expenses	-	-	343,437
Income Tax Expenses	-	-	-
Deferred Tax Expenses/(Income)	-	-	1,574,212
Net Profit/(Loss) after Tax	(3,501,519)	(2,589,160)	1,860,156
Profit/(Loss) Brought from previous year	15,272,256	13,412,100	13,412,100
Balance transferred to Reserve and Surplus	11,770,737	10,822,940	15,272,256