

ANNUAL REPORT

2080/81



पन्चासे केबुलकार एण्ड
टुर्स लिमिटेड

7TH

ANNUAL GENERAL MEETING

सञ्चालक समिति



चिन्तामणि शर्मा
प्रबन्ध सञ्चालक



प्रेम शर्मा सुवेदी
सञ्चालक



प्रेम गिरी
सञ्चालक



किरन बहादुर ढकाल
सञ्चालक



विष्णु प्रसाद गुरुङ्ग
सञ्चालक



बिना गुरुङ्ग
सञ्चालक



सुरशिला गुरुङ्ग
सञ्चालक



दुर्गा प्रसाद शर्मा
वैकल्पिक सञ्चालक

Company Snapshot

Company Type	Public Limited Company
Registered Office	Pokhara-8, Kaski
Company Registration Date	2075-03-04
Company Registration no.	191899/074/075
PAN	606680156
Objectives	<ul style="list-style-type: none">– Cable car operation with well-equipped tourism infrastructure.– Well-equipped hotel operation with quality assurance.– Well-equipped sightseeing center.– Convenience restaurant operation.– Investment of promotion share in recreation center/ tourism infrastructure companies.
Area of operation	Nationwide
Cable car ropeway distance	4.5 Km (4500m)

Capital Structure

Particular	Current Structure
Authorized Share Capital	31,00,00,000/-
Issued Share Capital	13,00,00,000/-
Paid-up Share Capital	7,70,00,000/-
Advance Capital	2,50,00,000/-

Website: www.panchasecablecar.com.np

Email Address: info@panchasecablecar.com.np

पन्चासे केबुलकार एण्ड टुरस लिमिटेड

पोखरा महानगरपालिका वडा नं. ०८ कास्की

सातौँ वार्षिक साधारण सभा सम्बन्धी सूचना

श्री आदरणीय शेयरधनी महानुभावहरु,

यस कम्पनीको मिति २०८२/०२/१८ मा बसेको संचालक समितिको बैठकको निर्णय अनुसार यस कम्पनीको आ. व. ०८०१८१ को सातौँ वार्षिक साधारण सभा देहायको मिति, समय र स्थानमा निम्नलिखित प्रस्तावहरु उपर छलफल गरि निर्णय गर्नको लागि बस्ने भएको हुँदा सम्पूर्ण शेयरधनी महानुभावहरुको जानकारीको लागि यो सूचना प्रकाशित गरिएको छ ।

१. सभा हुने मिति, समय र स्थान

मिति:- २०८२ साल असार १४ गते शनिवार ।

समय: दिउसो २ बजे ।

स्थान: पोखरा महानगरपालिका-११, फूलबारी स्थित एस. आर. केसी ब्याङ्कवेट, महाकलेश्वर मार्ग, सिटि. इ. भिटी (CTEVT) नजिकै ।

२. छलफलका विषयहरु:

क. सामान्य प्रस्ताव:

१. कम्पनीको प्रबन्ध संचालकज्यूबाट प्रस्तुत आ.व. २०८०/०८१ को वार्षिक प्रतिवेदनमाथि छलफल गरि पारित गर्ने सम्बन्धमा ।

२. आ.व. २०८०/०८१ को लेखापरीक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब, नगद प्रवाह विवरण तथा सम्बन्धित अनुसुचिहरु सहितको वित्तिय विवरणहरु उपर छलफल गरि पारित गर्ने सम्बन्धमा ।

३. आगामी आ.व. २०८१/०८२ को लागि लेखापरीक्षकको नियुक्ति तथा निजको पारिश्रमिक तोक्ने सम्बन्धमा ।

ख. विविध

संचालक समितिको आज्ञाले

कम्पनी सचिव

साधारणसभा सम्बन्धी नियम तथा केही जानकारीहरु

१. प्रत्येक शेयरधनी महानुभावहरुलाई शेयर लगतमा रहेको ठेगानामा पत्राचार गरिएको छ । Digital Media मार्फत उपलब्ध भएसम्म कम्पनीको प्रतिवेदन प्रेषित गरिएको छ । सभामा उपस्थित हुने शेयरधनीले प्रतिवेदन पुस्तिका र परिचयपत्र साथमा राखेर कार्यक्रम हलमा प्रवेश पाइनेछ ।
२. कम्पनीले साधारण सभाको अवलोकन गर्नका लागि विशिष्ट निकाय एवं व्यक्तिहरुलाई पर्यवेक्षकको रूपमा प्रवेश पास दिनेछ । उनीहरुलाई मताधिकार हुने छैन, राय, सल्लाह र सुभाष भन्ने दिन सक्नेछन् ।
३. सभा हुने दिन सभामा उपस्थितिका लागि हाजिर पुस्तिका १:०० बजेदेखि सभाको समापन नहुने अवधिसम्म खुल्ला रहनेछ ।
४. शेयरधनीले आफ्नो प्रोक्सी नियुक्त गर्न सक्नेछन् । प्रतिनिधि (प्रोक्सी) नियुक्ति गरेको निवेदन साधारण सभा हुनु भन्दा कम्तीमा ४८ घण्टा अगावै कम्पनीको क्लष्टर कार्यालय, सभागृहचोक, पोखरामा पेश गरिसक्नु पर्नेछ ।
५. प्रतिनिधिले मतदान गर्न पाउने अधिकतम हद्द वा सिमा त्यस्तो शेयरधनीले पाउने कम्पनीको अधिकतम शेयर हिस्साको सीमाभन्दा बढी हुने छैन ।
६. संस्थागत लगानीकर्ता बाहेक शेयरधनीले फरकफरक व्यक्तिलाई शेयर विभाजन गरेर प्रोक्सी दिन पाइने छैन । संस्थागत लगानीकर्ताले कम्तीमा १०,०००/- कित्ता शेयर बराबर १ प्रोक्सी दिन सक्नेछन् ।
७. प्रतिनिधि नियुक्त गरिसकेको शेयरधनी सभाको काम कारवाही सुरु हुनुभन्दा अगावै आफ्नै सभामा उपस्थित भई हाजिर पुस्तिकामा दस्तखत गरेमा त्यस्तो शेयरधनीले दिएको प्रतिनिधि पत्र (प्रोक्सी फर्म) स्वतः बदर हुनेछ ।
८. कम्पनीको छाप र कम्पनी सचिवको दस्तखत भएको प्रतिनिधि पत्र मात्र मान्य हुनेछ ।
९. शेयरधनी महानुभावहरुलाई कम्पनीसम्बन्धी केही प्रस्ताव भए छलफलको विषय सूचीमध्ये विविध प्रस्तावमा ३ दिन अगाडि कम्पनीमा लिखित रूपमा प्रस्तावित गर्नुपर्नेछ । त्यस्ता प्रस्तावहरुलाई छलफल र पारित हुने प्रस्तावको रूपमा नभएर जानकारीमूलक सम्पत्ति र सुभाषको रूपमा सभालाई जानकारी गराइनेछ ।
१०. प्रतिवेदन उपर छलफल गर्दा Panel Leader ले आफ्नो धारणा राख्न सक्नेछन् ।
११. Panel बाहेक कुनै सहभागीले आफ्नो छुट्टै कुरा राख्न चाहेमा अध्यक्ष समक्ष निवेदन गरी स्वीकृत भएको अवस्थामा आभनो धारणा राख्न सकिनेछ ।
१२. साधारण सभा सञ्चालन सम्बन्धी कार्यविधि बनाएर अन्य विषयलाई नियमन गरिनेछ ।

कम्पनी ऐन, २०६३ को दफा ७१ सँग सम्बन्धित

प्रोक्सी फारम (प्रतिनिधि पत्र)

श्री सञ्चालक समिति

पन्चासे केबुल कार एण्ड टर्स लिमिटेड

पोखरा म.न.पा.-८, कास्की

विषय : प्रतिनिधि नियुक्त गरेको बारे ।

महोदय,

उपरोक्त सम्बन्धमा जिल्ला

..... गा.पा/न.पा.वडा नं बस्ने म/हामी

ले त्यस कम्पनीको शेयरधनीको हैसियतले मिति वि.सं. २०८२/०३/१४ गते शनिबार हुने सातौं वार्षिक साधारण सभामा म/हामी स्वयम् उपस्थित भई छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकाले उक्त सभामा मेरो/हाम्रो तर्फबाट भाग लिन तथा मतदानसमेत गर्नका लागिजिल्ला गा.पा/न.पा.वडा नं.....बस्ने श्रीलाई मेरो प्रतिनिधि नियुक्त गरी पठाएको छु ।

प्रतिनिधि नियुक्त भएको व्यक्तिको-	निवेदक-
नाम :	शेयरधनी प्रमाणपत्र नं/बी.ओ.आई.डी. नम्बर:
ठेगाना :	दस्तखत :
शेयरधनी नं. :	नाम :
हस्ताक्षर नमुना :	ठेगाना :
परिचय पत्र नं. :	शेयर सख्यां :
मिति :	मिति :

द्रष्टव्य: यो निवेदन वार्षिक सभामा हुनुभन्दा ४८ घण्टा अगावै अब कायम हुने ठेगाना पोखरा म.न.पा.-८, कास्की स्थित प्रधान कार्यलयमा पेश गरिसक्नु पर्नेछ ।

प्रवेश पत्र

१. शेयरधनीको नाम

२. ठेगाना

३. शेयरधनी प्रमाणपत्र नं/बी.ओ.आई.डी.नम्बर

४. लिएको शेयर संख्या

५. शेयरधनीको दस्तखत

श्री पन्चासे केबुल कार एण्ड टर्स लिमिटेडको मिति २०८२/०३/१४ मा हुने सातौं वार्षिक साधारण सभामा उपस्थित हुन जारी गरिएको प्रवेश पत्र ।

द्रष्टव्य: सभाकक्षमा प्रवेश गर्न यो प्रवेश पत्र अनिवार्य रूपमा लिई आउनुहुन अनुरोध छ । अन्यथा सभा कक्षमा प्रवेश गर्न पाइने छैन ।

पन्चासे केबुल कार एण्ड टर्स लिमिटेड
वार्षिक प्रतिवेदन

.....
कम्पनी सचिव

प्रोक्सी सम्बन्धी नियमहरू :

१. प्रोक्सी (प्रतिनिधि) नियुक्ति गर्दा शेयरधनीलाई मात्र गर्नु पर्नेछ र निजले उक्त शेयरधनीको तर्फबाट प्रतिनिधि भै मतदान समेत गर्न पाउनेछ ।
२. प्रोक्सी फारम (प्रतिनिधि पत्र) सभा शुरु हुनु भन्दा कम्तीमा ४८ घण्टा अगावै रजिष्टर्ड कार्यालयमा दर्ता गरी सक्नु पर्नेछ ।
३. शेयरधनीले एकभन्दा बढी व्यक्तिलाई आफ्नो शेयर विभाजन गरी वा अन्य कुनै किसिमबाट छुट्याई दिइएको प्रोक्सी बदर हुनेछ ।
४. प्रोक्सी रद्द गर्न वा नियुक्त गरी सकेको प्रोक्सीलाई रद्द गरी अर्को मुकरर गर्न चाहेमा सो लिखित सूचना सभा हुनु भन्दा कम्तीमा ४८ घण्टा अगावै रजिष्टर्ड कार्यालय दर्ता गरी सक्नु पर्नेछ ।
५. प्रोक्सी (प्रतिनिधि) लाई प्रदान गरिएको अख्तियारी रद्द गरिएको लिखित सूचना सभा शुरु हुनु भन्दा कम्तीमा ४८ घण्टा अगावै रजिष्टर्ड कार्यालयमा प्राप्त नभएमा शेयरधनीको प्रोक्सी (प्रतिनिधि) ले मतदान गर्न पाउने छैन । तर सम्बन्धित शेयरधनी सभाको काम कारबाहीहरू शुरु हुनु अगावै सभामा स्वयं उपस्थित भएमा शेयरधनीबाट प्रोक्सी (प्रतिनिधि)लाई दिइएको प्रतिनिधि पत्र अमान्य हुनेछ ।
६. कुनै संस्था, कम्पनी शेयर को अवस्थामा त्यस्ता शेयरधनीबाट मनोनित गरिएको प्रतिनिधिले शेयरधनीको हैसियतले मतदान गर्न सक्नेछ ।
७. नाबालक शेयरधनीको तर्फबाट शेयर लगत किताबमा संरक्षकको रूपमा नाम दर्ता भएको व्यक्तिले सभामा भाग लिन, मतदान गर्न वा प्रतिनिधि तोक्न पाउनेछ ।



विषय सुची

भाग १ : प्रबन्ध सञ्चालकको संस्थागत मन्तव्य सञ्चालक समितिको वार्षिक प्रतिवेदन	०८
भाग २ : आगामी रणनीति तथा योजना	२०
भाग ३ : लेखापरीक्षकको प्रतिवेदन	२४
भाग ४ : कम्पनी ऐन, २०६३ बमोजिमको प्रतिवेदन	५२
भाग ५ : पारित गर्नको लागि प्रस्तुत प्रस्तावहरू	५६



भाग- १

प्रबन्ध सञ्चालकको संस्थागत मन्तव्य
सञ्चालक समितिको वार्षिक प्रतिवेदन

प्रबन्ध सञ्चालकको मन्तव्य

आदरणीय सातौं वार्षिक साधारण सभामा उपस्थित प्रमुख अतिथिज्यू, विशिष्ट अतिथिज्यू, अतिथिहरु, कम्पनीका सञ्चालक तथा पदाधिकारीहरु, शेयरधनी महानुभावहरु, पर्यवेक्षकज्यूहरु, प्रोक्सीज्यूहरु, पत्रकार साथीहरु, कर्मचारी र उपस्थित सम्पूर्ण शुभचिन्तकहरुमा हार्दिक अभिवादन व्यक्त गर्दछु।

हाम्रो देशकै पर्यटनको राजधानी शहर पोखरा सुन्दर र सफा शहर हो। यहाँको प्राकृतिक सुन्दरताका कारणबाट पर्यटनको पुर्वाधारहरुको प्रचुर भावना बोकेको क्षेत्र पनि हो। पर्यटनका पुर्वाधारहरुको विकाश गरी पर्यटनका माध्यमबाट देशको विकाशमा टेवा पुर्‍याउन सकिन्छ भन्ने सोचका साथ हामी अगाडी बढिरहेका छौं। पर्यटनलाई गुणात्मक रूपमा प्रवर्धन र सम्बर्धन गर्नुपर्छ। देशलाई आत्म निर्भर बनाउने उद्यमशिल क्षेत्रहरु मध्ये पर्यटन, कृषि र जलश्रोत नै प्रमुख छन्। ति मध्ये हामी पर्यटन क्षेत्रको माध्यमबाट अगाडी बढिरहेका छौं। यसै शिलशिलामा पोखराबाट सबैभन्दा नजिकको हिउ पर्ने डेस्टिनेशन पञ्चासे क्षेत्र हो। साथै प्राकृतिक मनोरमताले भरिपूर्ण क्षेत्र हो पञ्चासे। त्यसैले सबै क्षेत्र तह र तप्काको सहभागिता अझ विशेष गरी स्थानीय समुदायहरुको सामुहिक प्रयास र संलग्नतामा उपलब्ध साधन र श्रोतको प्रयोग गरेर आफ्नो क्षेत्रको विकाश गर्दै त्यसबाट लाभान्वीत हुन सक्नुपर्छ भन्ने हाम्रो मान्यता हो। पञ्चासे क्षेत्र स्याङ्जा, पर्वत र कास्की जिल्लाको त्रिवेणी संगम हो। यस क्षेत्रको विकाशबाट यसको वरीपरी रहेको बासिन्दाहरुले लाभ लिन सक्नुपर्दछ। विशेष गरी स्थानीय समुदायहरुको सामुहिक प्रयासबाट सामुहिक लगानी गरी उच्चतम प्रतिफल लिन प्रयास गर्न पर्दछ भन्ने कम्पनीको मान्यता रहि आएको छ। यसर्थ कम्पनीले प्रकृतिले दिएको अमूल्य उपहारको वातावरणीय सन्तुलनका साथ समूचित प्रयोग गरी व्यवसाहिक आधार सहित स्थानिय समुदायहरूसँग संयुक्त उद्यम अवधारणाको प्रस्ताव अगाडी सारेको छ। आज देशलाई पर्यटनका धेरै पुर्वाधारहरु निर्माण गर्नुपर्ने अपरीहार्य आवश्यकता भइरहेको छ। पर्यटनको विकाशले राष्ट्रिय आय विकाश गरी समृद्धिको अभियानमा टेवा पुर्‍याउने कम्पनीले लक्ष्य लिएको छ। समृद्धि आफ्नै पालामा भन्ने सोच कम्पनीको रहेको छ। सामुहिक उद्यमशिलताको माध्यमबाट राष्ट्रिय पुँजीको विकाश गर्दै पर्यटन उद्योगको विस्तार गर्ने र नयाँ पर्यटकिय गन्तव्यको विकाश गर्ने हाम्रो लक्ष्य हो। सामुहिक उद्यमशिलताको माध्यमबाट राष्ट्रव्यापी लगानीको वातावरण सृजना गर्न सकिन्छ। त्यसका लागि सहयोगी बन्न सक्छ भन्ने हाम्रो सोचाई रहेको छ। यसबाट राष्ट्रिय पुँजी निर्माणको अभियानमा ठोस योगदान दिन सकिने छ भन्ने कम्पनीको निष्कर्ष रहेको छ। प्रकृतिको न्यूनतम विनासबाट अधिकतम विकाश गरी प्रतिफल प्राप्त गर्न कम्पनीको घोषित रणनीति हो। पर्यावरण, वातावरण, धार्मिक, साँस्कृतिक एवं जैविक विविधताको सम्बर्धन र प्रवर्धन हामी सबैको चासोको विषय हुनुपर्दछ। महत्वपूर्ण सम्पदाहरुको समुचित संरक्षण गर्नु हामी सबैको उत्तिकै दायित्व हो। कम्पनीको तर्फबाट एक मात्र शर्त वातावरणीय सन्तुलनका साथमा पर्यटनको विकाश हो। यसबाट अधिक से अधिक रूपमा बहुसंख्यक पक्ष लाभान्वीत हुन सकेको खण्डमा मात्र पञ्चासे क्षेत्रले राष्ट्र निर्माणको चरणमा योगदान दिन सक्दछ भन्ने कम्पनीको धारणा रहेको छ। गण्डकी प्रदेशका लागि एक महत्वपूर्ण स्थानको रूपमा रहेको पञ्चासे क्षेत्रको विकाशका लागि स्थानीय श्रोत र साधनले मात्र टेवा पुर्‍याउन सक्दैन तसर्थ देश भित्र र बाहिर रहेका नेपालीजनहरुबाट सहयोग, पुँजी र लगानी गर्नु पर्ने हुन्छ। त्यसको लागि प्रतिबद्धता प्राप्त पनि भएको छ। साथै उक्त क्षेत्रको विकाशका लागि स्थापित व्यापारिक घरानियाहरुको पनि संलग्नता खुल्ला गर्नुपर्दछ भने हो र कम्पनीले हालको अवस्थामा स्थापित घरानाका व्यक्ति वा संस्थाहरुलाई पनि व्यापारिक साभेदारका रूपमा अंगाल्ने सोच बनाएको छ।



हाम्रा पुर्खाले यसको संरक्षण गरेर जानुभयो भने हामीले संरक्षणका साथ व्यवस्थित उपयोग गर्यौं भने नै प्रकृतिले दिएको उपहारको ओभर बढ्छ, सम्मान हुन्छ। सस्तो आदर्श र भावनाको पछि लागेर मात्र हुँदैन। यस्ता प्राकृतिक उपहारहरूको विकास गरेर मात्र हामीले प्रकृति देव लाई खुसी पार्न सक्छौं र यहाँका बासिन्दालाई समेत यसबाट लाभान्वित बनाउन सक्छौं। यस दिशामा सोचेर आज त्यहाँका स्थानीय सरोकारवालाहरूले यो परियोजनाका साथ अगाडी बढ्न र विकासको लागि पहलकदमी लिनुभएको छ।

म सबैलाई कम्पनीको तर्फबाट हार्दिक धन्यवाद दिन चाहान्छु। अझ भावी दिनमा आईपर्ने कार्यमा पनि यही किसिमको साथ र सहयोगको अपेक्षा राख्दछु। नेपाल सरकार, प्रदेश सरकार, पोखरा म.न.पा., अन्नपूर्ण गा.पा., मोदी गा.पा., र कुश्मा न.पा. साथै यस क्षेत्रका राजनीतिक समाजिक सङ्घसंस्थाहरूप्रति समेत यस परियोजना निर्माणको लागि सहजीकरणका निम्ती हार्दिक अपिल पनि गर्न चाहान्छु। कम्पनीलाई यो स्तरको सोचमा लैजानको लागि महत्वपूर्ण भूमिका खेल्ने आदरणीय सेयरधनीज्यूहरू, शुभ चिन्तक एवं चिन्तक तथा पत्रकार बन्धुहरूप्रति हार्दिक सम्मान अर्पण गर्दछु।

धन्यवाद।

चिन्तामणि शर्मा

प्रबन्ध सञ्चालक

पञ्चासे केवलकार एण्ड टुर्स लिमिटेड

कम्पनी ऐन, २०६३ को दफा १०९ को उपदफा ४ बमोजिमको पन्चासे केवल कार एण्ड टुर्स लिमिटेडको आर्थिक वर्ष २०८०/८१ को सञ्चालक समितिको प्रतिवेदन

आदरणीय सेयरधनी महानुभावहरु,

पन्चासे केवलकार एण्ड टुर्स लिमिटेड सातौँ साधारण सभाका प्रमुख अतिथिज्यू, विशेष अतिथिज्यू, अतिथिज्यूहरु, कम्पनीका सञ्चालक तथा पदाधिकारीज्यूहरु, शेयरधनीज्यूहरु, पर्यवेक्षकज्यूहरु, प्रोक्सीज्यूहरु, पत्रकारज्यूहरु, कर्मचारीहरु र शुभचिन्तकहरुमा हार्दिक अभिवादन व्यक्त गर्दछु ।

पन्चासे केवलकार एण्ड टुर्स लिमिटेड पन्चासे क्षेत्रको बृहत्तर विकासका लागि परियोजना अगाडि बढाउने तयारीमा रहेको छ । यहि सन्दर्भमा यस परियोजनाले बन्दीपुरमा निर्माण भईरहेको बन्दीपुर केवलकार एण्ड टुरिजम लिमिटेडको नेतृत्व गरिरहेको छ । हाल नेपालमा सिमित व्यक्तिहरुको हातमा रहेको नेपाली अर्थतन्त्र एवं उद्योग क्षेत्र सहभागितामूलक उद्यमशिलताको माध्यमबाट सामूहिक लगानीमा गर्न सकिन्छ भन्ने हाम्रो कम्पनीको सोच रहि आएको छ । यस मार्फत देशको विकासमा पनि टेवा पुग्ने र लगानी अनुसारको प्रतिफल पनि लगानी कर्ता सबैले पाउने अवस्थाको सृजना हुन्छ । आज बन्दीपुरको सफल नेतृत्व गरिरहेको सन्दर्भमा अब पन्चासेमा पनि काम निकाल्न सकिन्छ है भन्ने ढंगको मनोविज्ञान बन्दै गैरहेको छ । हामी नेपालीहरु राष्ट्र र समुदायको समृद्धि भएको देख्न सबैले चाहन्छौ । तर आत्म विश्वास साथ कर्पोरेट साभेदारी अगाडी बढाउने सवालमा नेपाली समाजको एउटा हिस्सा सस्तो आदर्श र भुलभुलैयामा बचाई रहन पनि उत्तिकै लालायित छ । मुख्य समस्या यहिनेर देखिएको छ जसले स्लो पोइजन (मन्द विष) शिवाय भविष्यमा समाजलाई केहि दिन सक्रैन । यस्ता विषाक्त व्यवहारबाट उन्मुक्ति लिएर स्वयमलाई समृद्धीको लागि तयारी हालतमा राख्नु नै हामी शेयरधनीको मुख्य लक्ष्य हुनुपर्दछ । हामी सफलरूपमा काम गर्न सक्छौँ भन्ने कुरामा हामीमा दृढ विश्वास छ । सहि विचार र योजनाले नै सबै विषय बस्तुको निर्धारण गर्न सक्दछ । यहि मान्यताको जगमा, लगानीकर्ता अभ्यस्त र विस्वस्त हुनुपर्दछ । लगानीकर्ताहरुका विचमा मनोवैज्ञानिक भावना जागृत गराउनु र संयमताका साथ परिचालन र परिचालित हुन सक्ने वातावरण बनाउन भन्नु अनिवार्य देखिएको छ ।

पन्चासे पर्यटन पूर्वाधारयुक्त केवलकार गुरुयोजना निर्माण स्वीकृतीको लागि कम्पनी फरक बाटोबाट अगाडी बढ्ने नीति अख्तियार गरेको छ । यो कम्पनी एउटै ठाँउको मात्र कार्य गर्ने गरि अर्थात पन्चासे केवलकार मात्र निर्माण गर्नको लागि स्थापना भएको होइन भन्ने विषय प्रष्ट हुनु पर्दछ । पन्चासेमा पनि होटल सहितको केवलकार बनाउने यसको उद्देश्य भित्र पर्दछ । कम्पनी मुनाफा केन्द्रित हुने हो, यो नै यसको मुल आत्मा हो भन्ने प्रचलित मान्यताबाट अछुतो रहने कुरा हुदैँन पन्चासे केवलकार एण्ड टुर्स लिमिटेड पन्चासेको नाम जोडेर त्यस क्षेत्रमा पर्यटन उद्योग सृजना गर्ने समेत लक्ष्य राखेर स्थापना भएको आंशिक सत्य हो । पुर्ण सत्य यो हो कि, एउटा कम्पनी आफ्नो व्यवसायिक हितको रणनीति लागी कुनै प्रतिफल पाँउने कुनै अर्को ठाउँमा समेत उद्योगहरु स्थापना गर्ने वा अन्य कम्पनीसँग संयुक्त उद्यम गर्न सक्दछन् भनेर बुझ्न अनिवार्य छ । यो विशुद्ध व्यवसायिक कम्पनी हो । यसले स्वभाविक नाफा आर्जन गर्ने सम्भावना पक्कडनु बाहेक केहि गर्नु सक्दैन । तसर्थ लगानीकर्ताको लगानी र प्रतिफल कम्पनीका लागि महत्वपूर्ण विषय हो । हाल कम्पनी राम्रो मुनाफामा छ । आज आफ्नो लक्ष्यलाई केन्द्रमा राखेर दृढ इच्छा शक्ति सहित, बन्दीपुर पर्यटन पूर्वाधारयुक्त केवलकार परियोजनाको नेतृत्व अध्यक्षको हैसियत यस अर्थमा कम्पनीले लिएको छ । बन्दीपुरको सफल नेतृत्व र निर्माणको सम्पादन र संचालन नै पन्चासे जस्ता ठुला पूर्वाधारहरु निर्माण गर्न सक्ने आधार हुन सक्दछन भन्ने बुझाई हुनु पर्दछ । यहि आधारले मात्र पन्चासे परियोजना सुरक्षित साथ अगाडि बढाउने

वातावरण बन्दछ भन्ने कम्पनीको प्रष्ट दृष्टिकोण हो । संक्षेपमा भन्नु पर्दा बन्दीपुर परियोजना पूर्ण रुपमा सम्पन्न गर्ने र उसलाई सहयोग पुर्याउने परियोजनाको पूर्ण व्यवस्थापन, सम्पादन गर्दै सफलता प्राप्त गरि लगानीकर्तालाई नाफा दिने र उत्साहको वातावरण बनाउने र त्यसबाट राम्रा ज्ञान प्राप्त गरि पञ्चासे परियोजना सुरु गर्ने भन्ने कम्पनीको प्रष्ट दृष्टिकोण रहेको छ । कम्पनीले लगानीकर्ताको पक्षमा स्पष्ट रणनीतिक योजना साथ सबै प्रकारका इभेण्ट मेनेजनेण्टको लागि आर्केड होल्डिंगस सँग सम्भौता गरिसकेको छ । कम्पनीले पहिलाका विषयबस्तुलाई केही संशोधन गरेर जुन स्थानबाट समुदायको सक्रिय सहयोग हुन जान्छ, सोहि स्थानबाट नै निर्माण प्रक्रिया अगाडी बढाउने गरी उद्योग विभाग वा लगानी बोर्डबाट स्वीकृती लिने पूर्व तयारी अवस्थामा कम्पनी पुग्नु पर्दछ । पञ्चासे परियोजना निर्माण पूर्व नै बन्दीपुर परियोजना मार्फत आम्दानी गर्ने र बोनस वितरण गर्दै लगानीकर्तालाई लाभांश दिने कम्पनीको योजना छ । यसले एउटा राम्रो वातावरण दिन्छ र लगानीकर्तालाई दुक्क बनाएर उत्साहका साथ पञ्चासे परियोजनाको कार्यमा केन्द्रित गर्ने कम्पनीको प्रष्ट रणनीति रहेको छ । बन्दीपुर परियोजनाको सफलता नै पञ्चासे परियोजना निर्माण सम्पन्न हुने आधार हो भन्ने निष्कर्षमा कम्पनी पुगेको छ । पञ्चासे पुर्वाधारका केहि फिचरहरु संशोधन गरेर परियोजनाको पूँजीको आकार घटाउने तयारीमा कम्पनी लागेको छ ।

१. विगत वर्षको कारोबारको सिंहावलोकन

कारोबारको सिंहावलोकन यस प्रकारको रहेको छ ।

लाखमा

क्र.सं	विवरण	आर्थिक वर्ष २०८०/८१	आर्थिक वर्ष २०७९/८०	वृद्धि/कमी	
				रकम	प्रतिशत
१	सम्पत्ति	६६.९१	१०६.८२	-३९.९१	-३७.००
२	प्रगति कार्य पुँजि	७८	०	७८.००	१००.००
३	अमूर्त सम्पत्ति	५१.७५	५७.५१	-५.७६	-१०.०२
४	लगानी	५३७.७०	५०३.७०	३४.००	६.७५
५	नगद तथा बैंक मौज्दात	६.०३	२.७३	३.३०	१२०.६९
६	अन्य सम्पत्ति	६५८.९	९२४.३१	-२६५.४१	-२८.७१
७	शेयर चुक्ता पूँजी	७७७	७७७	०.००	०.००
८	अग्रिम शेयर चुक्ता पूँजी	२९२.०६	२४४.६६	४७.४०	१९.३७
९	सञ्चित मुनाफा तथा जगेडा	४०.६५	१३०.८९	-९०.२४	-६८.९४
१०	अन्य दायित्व	२८९.५९	४४२.५२	-१५२.९३	-३४.५६
११	कुल खर्च	३१	२८०.८४	-२५०	-८९
१२	अन्य आम्दानी	३१.६३	५३९.५३	-५०७.८९	-९४.१३
१३	करअधिको मुनाफा	-१०.१७	२२६.२८	-२३६.४५	-१०४.४९

२. राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थिति र यसका प्रभावहरु :

क. अन्तर्राष्ट्रिय परिस्थिति :

अपेक्षाकृत मजबुत विश्व उदियमान अर्थतन्त्र, टेक्नोलोजिकल प्रगति, नयाँ व्यापार मोडेल, किफायती लागत र बढ्दो मध्यम वर्गको लागि भिसा सुविधा सहजताको कारण अन्तर्राष्ट्रिय पर्यटक आगमन १ दशमलव ४ अर्बको अंकमा, यूएनडब्ल्यूवटीओ पूर्वानुमान भन्दा दुई वर्ष अगाडी पुगेको छ, यहि समयमा पर्यटनले कमाएको निर्यात आम्दानी १ दशमलव ७ ट्रिलियन अमेरिकी डलर पुगेको छ । यो क्षेत्रको आर्थिक वृद्धि र विकासको लागी वास्तवमा नै विश्व शक्ति लाग्ने देखिन्छ । यसले अधिक र राम्रो रोजगारीको ड्राइभ, नवीनता र उद्यमशीलताको उत्प्रेरकको रुपमा काम गर्छ । पर्यटनले लाखौं व्यक्तिको लागि अझ राम्रो जीवन निर्माण गर्न र सम्पूर्ण समुदायलाई परिवर्तन गर्नमा मद्दत गरिरहेको छ । अन्तर्राष्ट्रिय पर्यटन आगमन र प्राप्तिमा वृद्धि विश्व अर्थव्यवस्थाको नेतृत्व गर्न एजेन्डामा पर्यटन क्षेत्र देखिन्छ । उदयमान र उन्नत दुवै अर्थव्यवस्था बनाउन बढ्दो पर्यटन अन्य आयको स्रोत भन्दा सवल देखिएको छ । लगातार सातौं वर्षमा पर्यटनको निर्यात अन्य व्यापारको निर्यातको तुलनामा द्रुत वृद्धि भएको छ । जसले धेरै देशहरुमा व्यापार डेफिसिट घटाएको छ । उपलब्धि सँगै पर्यटनमा कुनै प्रतिकूल प्रभावलाई न्यून पार्ने प्रभावकारी गन्तव्य व्यवस्थापन सुनिश्चित गर्न चुनौतिपूर्ण जिम्मेवारी पनि सँगै आएको छ । सबैको फाइदाको लागि दिगो किसिमले पर्यटन प्रबन्ध गर्नु पहिले भन्दा अझ महत्वपूर्ण छ । अब भोल्युममा भन्दा बढि मूल्यमा बढ्नु आवश्यक देखिएको छ ।

डिजिटलीकरण, नवीनता, आर्थिक पहुँच र सामाजिक परिवर्तनहरुले पर्यटन क्षेत्रलाई आकार दिन कार्य जारी राख्ने अपेक्षा गरिन्छ । त्यसै गरि केवलकार यातायात प्रणाली एउटा छेउबाट अर्को छेउमा यात्रा गर्न, विशेष गरि उच्च उचाई स्थानहरुमा, शहरहरुका साथै हिमाली क्षेत्रहरुमा सामान यात्रु बोक्नको लागि रोपवे सामान्यतया सार्वजनिक यातायात प्रणालीको रुपमा प्रयोग गरिन्छ । विश्व परिस्थितिमा केवलकार एवम् रोपवे मार्केट पूर्वानुमान अवधिमा मध्यम दिशामा वृद्धि भएको आंकलन गरिएको छ । केवलकार बजारलाई विकास गर्ने अधिक ग्राहक आधार, सार्वजनिक यातायातको रुपमा केवलकारको सुरुवात गर्ने, सामाग्री हेन्डलिङ उद्योगको रुपमा निरन्तर वृद्धि गर्न जहाँ रोपवे एवम् केवलकार बजारलाई विकास गर्नेछ । अधिक ग्राहक आधार, सार्वजनिक यातायातको रुपमा केवलकारको उपयोग पारबहनको निरविकल्प साधन बन्दैछ । मुख्य रुपमा बजारलाई अगाडी बढाउनको लागि पर्यटन उद्योगमा केवलकारको अविभाज्य हिस्सा बढाउने जिम्मेवारीपूर्ण भूमिका आईरहेको देखिन्छ । विश्व केवलकार एवम् रोपवेको बजार मूल्य २०१८ मा २६० मिलियन अमेरिकी डलर बराबर थियो । जो ११ दशमलव २५ को सीएजीआर दरले बढेर २०२७ को अन्त्यसम्म ६२९० मिलियन अमेरिकी डलर सम्म पुग्ने प्रक्षेपण गरिएको छ । यो रिपोर्ट केवलकार तथा रोपवेको मात्रा वा मूल्य विश्व स्तर, क्षेत्रीय स्तर एवम् कम्पनी स्तर प्रति केन्द्रित छ । विश्व परिप्रेक्ष्यमा, रिपोर्ट ऐतिहासिक डेटा र भविष्यको संभावनाहरुको विश्लेषण गरेर समग्र केवलकार तथा रोपवे बजार आकारको प्रतिधित्व गर्दछ । रिपोर्ट कुनै प्रमुख क्षेत्रहरु माथि केन्द्रित छ जस्तै उत्तरी अमेरिका, युरोप, चीन र जापान । यसबाट के पुष्टि हुन्छ भने, अबको विश्व पर्यटन र केवलकार एक अर्काका अभिन्न अंग बनेर बृहत्तर पर्यटन बजारको निर्माण गर्ने दिशामा सँगसँगै जानुको विकल्प देखिएको छैन । पर्यटनको बजारले अर्थ वेव्यस्थामा जुनखालको लिडिंग रोल खेल्दै छ । यसलाई निरन्तर विकास र व्यवस्थापन गर्ने मुख्य कुन्जिकाको रुपमा केवलकार र रोपवेले अभिन्न अंगको भूमिका निभाउने हैसियत प्राप्त हुने कुरामा कुनै संका नरहेको विश्व परिवेश हाम्रो अगाडी देखिएको छ । विश्व परिस्थिति कम्पनी अनुकूल बनिरहेको निस्कर्षमा कम्पनि पुगेको छ ।

ख. राष्ट्रिय परिस्थिति :

नेपालको पर्यटन क्षेत्रले राजस्वमा २४० दशमलव ७ अर्ब रुपैयाँ को योगदान गरेको छ । गत वर्ष प्रत्यक्ष र अप्रत्यक्ष रुपमा १.३५ मिलियन भन्दा बढी रोजगारी सिर्जना गर्न मद्दत गरेको छ । वार्षिक विश्व र पर्यटन परिषदको अनुसन्धान रिपोर्टमा, लन्डन आधारित संगठनले भनेको छ कि ट्राभल र टुरिज्मको कुल योगदान देशको कुल ग्राहस्थ उत्पादनमा गत वर्ष ७ दशमलव ९ प्रतिशतले वृद्धिको आँकलन गर्दा पर्यटन क्षेत्रको ३ दशमलव ६ प्रतिशत योगदान

रहेको छ । मुख्य रूपमा होटल, ट्राभल एजेन्सी, एयरलाइन्स साथै अन्य यात्री परिवहन सेवाहरु जस्तै उद्योग द्वारा उत्पन्न आर्थिक गतिविधिलाई यसले दर्शाउदछ । उदाहरणको लागि रेस्टुरेन्ट, मनोरञ्जनात्मक उद्योगहरु र अन्य सम्बन्धित क्षेत्रले प्रत्यक्ष पर्यटन गतिविधिहरुलाई सहयोग गरेको छ । ट्राभल एण्ड टुरिजम इकोनिक इम्प्याक्ट २०१९ को रिपोर्टले भनेको छ कि यो उद्योगले २०१९ भित्र प्रत्यक्ष रूपमा १ दशमलव ३५ मिलियन भन्दा बढी रोजगारी सिर्जना गर्ने अपेक्षा गरिएको थियो । सन् २०१७ मा यात्रा र पर्यटन उद्योगको कुल योगदान १९७ अर्ब थियो । प्रतिवेदनमा भनिएको छ कि गत वर्ष पर्यटन उद्योगले आर्जन गरेको कुल २४० दशमलव ७ अर्ब राजस्वको ७६ प्रतिशत खर्च आन्तरिक पर्यटकहरुले खर्च गरेको देखिन्छ । २०१५ को भुकम्प पछि नेपालीहरुले आफ्नै देशको भ्रमण गर्न थालेको र जसबाट वृहत पर्यटनको माहोल बनेको थियो । ऐतिहासिक कलात्मक पहाडकी रानी बन्दीपुर, प्रसिद्ध अन्नपूर्ण सर्किट ट्रेकमार्गले हालसालै घरेलु एडभेन्चरको लागि ठुलो आकर्षण गरिरहेको छ ।

धार्मिक प्रवर्धनको उद्देश्यले बनेको केवलकार मार्फत आन्तरिक र बाह्य पर्यटनमा ३ मिलियन अंकको हाराहारीमा योगदान भएको देखिन्छ । ग्रामीण पर्यटनको आकर्षणको लागि प्रवर्धन गरिएका घरबास सेवाले पर्यटन संस्कृतिको जग नै बसालेको अवस्था छ । स्वीजरल्याण्डको अभ्यास हेर्ने हो भने यातायात र पर्यटनको विकासमा एकल फोकस प्रोग्राममा केन्द्रत हुनुभन्दा केवलकार निर्माणका योजना तथा कार्यक्रम बनाईएको थियो । राम्रो विकल्प र अधिक आर्थिक आय आर्जनको लागि स्विजरल्याण्डमा जस्तै यातायात प्रणालीलाई केवलकार र रेलवेको मिश्रणको प्रयोगले आधुनिकीकरण गर्न सकिन्छ । सडक र रोपवेको सन्तुलित नीतिले वैज्ञानिक विकासलाई बढावा दिन्छ । स्विस् अभ्यास जस्तै गरि नेपालमा हिमाल र पहाडी विशेष क्षेत्रहरुको लागि उपयुक्त यातायात प्रविधिको मिश्रण गर्दै, आर्थिक आवश्यकताहरु पुरा गर्न सरकार स्यवं, एक मजबुत रोपवे निर्माण रणनीतिमा लाग्नुपर्छ । पहाडी इलाकाहरुमा अन्य साधानहरुको तुलनामा रोपवे यातायातका फाइदाहरु असंख्य छन् ।

सबैभन्दा पहिले ती निर्माण गर्न, सञ्चालन र मर्मत गर्न धेरै सस्तो छन् । सडकको तुलनामा उनीहरुको वातावरणलाई नगन्य रूपमा क्षति निम्त्याउँछन् । तिनीहरुलाई मोटरेवल सडकको भन्दा कम ठाँउ भए पुग्छ । र पार्किङ गर्न ठाउँहरुको आवश्यक पर्दैन । वास्तवमा टावरहरुको अतिरिक्त रोपवेको निर्माणको लागि धेरै जमिनको आवश्यक पर्दैन । धेरै थोर भुकम्पले स्लोपहरु अस्थिर समेत हुदैनन् । जब कि सडकहरुले पहाडको भित्ता कुरुप बनाउँछन् । रोपवेहरु प्रकृतिको सुन्दरतालाई विगादैनन् । रोपवे, पर्वतीय सडक जस्तो भूस्खलनलाई उत्प्रेरित गर्दैन, न त उनीहरु बाढी र पहिरोमा समेत निरन्तर रूपमा कमजोर हुन्छन् । समय-समयमा पुर्न निर्माण गर्नु पर्ने कुनै महंगो उपकरण हुदैन । विद्युतिय संसाधन द्वारा संचालित हुने हुनाले पर्यावरणको सम्बर्धन गर्दै व्यापार घाटा समेत उल्लेखनिय रूपमा नियन्त्रण गर्ने क्षमता राख्दछन् । नेपालको पर्यटनका लागि रोपवेहरु महत्वपूर्ण अंग हुने देखिन्छ । स्विस् सरकारले वातावरणीय चिन्ताको साथ सडक योजनाहरुको विकल्पमा पर्यटन पूर्वाधारयुक्त रोपवे र केवलकार निर्माण गर्न अनुकूलता खोज्न निजी निर्माण कम्पनीहरुलाई सहुलियत दिन सक्ने मोडेलमा तिनको निर्माण गर्न टेन्डर जारी गरेर परिणामको गुणस्तर र मानक संयन्त्र बनाएको थियो । केन्द्रिय सरकारले ७५ प्रतिशतसम्म रेलवे र रोपवे केवलकारको लागि बजेटमा समेटेको पाइन्छ । राष्ट्रिय रोपवे प्रणालिको लागि जरुरी कोष, पेट्रोल र डीजलको खुद्रा मूल्यमा एक विशेष कर मार्फत पुँजी उत्पन्न गरि बनाएको थियो । यस क्षेत्रमा लगानी बढाएर अन्य यातायातको तुलनामा आधा भन्दा कम लागतमा पर्यटन र सामग्री हेण्डललिङ्गको लागि रोपवे र केवलकारको निर्माण अभियानले साथै एकता पाएको थियो । त्यस कारण देशको विकास र वातावरणको सम्बर्धन र प्रवर्धनमा उल्लेखनीय उपब्धि हासिल गर्न सक्थो ।

नेपालको भौगोलिक अवस्था अझ त्यहाँको भन्दा अनुकूल र केवलकार एवम् रोपवे मैत्री छ । स्विजल्याण्डको मोडेल अंगाल्नुको विकल्प अब देखिदैन । दुर्त गतिमा देशको विकास र समान स्तरको आयको एक मात्र विकल्प केवलकार र पर्यटन हुन सक्छ । समृद्ध नेपाल सुखी नेपालीको राष्ट्रिय आकांक्षा पुरा गर्नसक्ने मुख्य औजार, यी दुई तत्वको सुन्दर संयोजनको नीति नेपालको आर्थिक विकासमा कोसेढुगां सावित हुन सक्छ । नेपालमा लगभग एक शताब्दी अगाडि १९२२ मा रोपवे केवलकार चन्द्र समशेरको शासनकालमा बनेको थियो, जुन करिब २२ किलोमिटर थियो ।

यसलाई केही समय पछाडी ४४ कि.मि.सम्म विस्तार गरिएको थियो यस मार्गमार्फत हेटौडा (धोर्सी चिसापानी चन्द्रागिरी काठमाण्डौंको लागि तराई क्षेत्रबाट निर्माण सामग्री र अन्य सामग्रीहरु ल्याएर काठमाण्डौं शहरको विकास गर्ने अद्भुत र सपनाको परियोजना बनाइएको थियो । सडक निर्माणको तिब्रता सँगै यसलाई अहिले बेकारको चीज जस्तो बनाइएको छ ।

रोपवे प्रविधि लगभग सय वर्ष पहिले नेपालले लागु गरि सकेको थियो । यसले के दर्शाउँछ भने रोपवे विकासको लागि नेपाली परिवेश उपयुक्त क्षेत्र हो भन्ने निस्कर्षमा त्यो बेला नै पुगेको देखिन्छ । तर यो क्षेत्रको आंशिक बाहेक विकास हुन सकेन जुन नेपालको पहाडि क्षेत्रमा यातायात साधनको लागि दिर्घकालिन उपाय हुन सक्थ्यो । नेपालमा अहिले ३ लोकप्रिय केबलकार सेवाहरु संचालनमा छन् । मनकामना केबलकार, चन्द्रागिरी केबलकार र कालीन्चोक केबलकार साथै निर्माणधीन अवस्थामा रहेको केबलकारहरु अन्नपूर्ण केबलकार पोखरा, बन्दीपुर केबलकार बन्दीपुर, पन्चासे केबलकार पोखरा, कालिमा दर्शन छिम्केश्वरी तनहुँ, सिद्ध गुफा केबलकार तनहुँ, मौलाकालिका केबलकार नवलपूर, पाथिभरा केबलकार ताप्लेजुंग, सिद्धार्थ केबलकार पाल्पा, सिद्ध सरोवर केबलकार कंचनपुर लगायत ५० भन्दा बढी केबलकारहरु बनिरहेका छन् । केही स्थानहरुमा केहि सर्वेक्षण र योजनाहरु चलिरहेका छन् । यसले के देखाउँछ भने राज्यले स्पष्ट नीति दिने हो भने नेपाल अब केबलकारको संजालबाट समृद्धीको बाटो पहिलाउने दिशामा अडाडि जान सक्छ । किनकी अब केबलकार एकलो क्षेत्र रहेन यो त, पर्यटनको प्रवर्धन गर्ने मुख्य माइन्ड सेटरको रुपमा दिन प्रति दिन अडाडी बढिरहेको छ । पर्यटनको मुख्य अभिन्न अंग केबलकार बनिसक्यो भन्ने निस्कर्षमा कम्पनी पुगेको छ ।

३) प्रतिवेदन तयार भएको मितिसम्म चालु वर्षको उपलब्धि र भविष्यमा गर्नुपर्ने कुराको सम्बन्धमा सञ्चालक समितिको धारणा :

क) आर्थिक विवरण

विवरण	रकम (रु.)
अधिकृत शेयर पूँजी	३१०,०००,०००
जारी शेयर पूँजी	१३०,०००,०००
चुक्ता शेयर पूँजी	७७,७००,०००
अग्रिम शेयर पूँजी	२९,२०६,०००
सम्पत्ति, प्लाण्ट र उपकरण	६,६९९,४६८
कार्यगत पुजिँ	७८,००,०००
अमूर्त सम्पत्ति	५,१७५,४९५
नगद र बैंक ब्यालेन्स	६०२,६७७
लगानी	५३,७७०,०००
प्रिपेड, अग्रिम र निक्षेप, अन्य सम्पत्तिहरु	६५,८९०,३४०
चालू तथा अन्य दायित्व	२८,९५९,३६०
सञ्चित मुनाफा तथा जगेडा	४,०६४,५४०

ख) कम्पनीको उन्नति र प्रगतिका लागि गर्नुपर्ने कार्य सम्बन्धमा

कम्पनी आफ्नो उन्नति र प्रगतिलाई अगाडि बढाउनको लागि आफ्नो प्रतिबद्धतामा अटल रहेको छ । कम्पनी आफ्नो लगानी पोर्टफोलियो विस्तार गर्न, दिगो पर्यटन अभ्यासहरुलाई बढावा दिन र प्रभावकारिताको लागि प्राविधिक

प्रगतिहरूको लाभ उठाउन प्रयासहरू गर्न तयार छ। कम्पनी कर्पोरेट सुशासनको वृद्धि गर्न, पारदर्शी अभ्यासहरू सुनिश्चित गर्न र राष्ट्रिय तथा अन्तर्राष्ट्रिय व्यापार परिदृश्यमा आफ्नो उपस्थितिलाई सुदृढ गर्न समर्पित छ। कम्पनीले सामुदायिक संलग्नताको महत्वलाई बुझ्छ र रणनीतिक रूपमा लगानीको व्यवस्थापन र उद्यमशीलताको प्रयासलाई बढावा दिएर नेपालको सामाजिक, आर्थिक विकासमा योगदान प्याउने लक्ष्य राख्छ। कम्पनी अगाडि बढ्दै जाँदा दिगो विकासमा ध्यान केन्द्रित गर्दै र सरोकारवालाहरूका लागि दिगो लाभ सिर्जना गर्ने बजार गतिशीलताप्रति चुस्त र उत्तरदायी रहन्छ।

४. कम्पनीको औद्योगिक एवं व्यवसायिक सम्बन्धमा:

कम्पनीले औद्योगिक एवं व्यवसायिक रूपमा अभ्यस्त हुनको लागि बन्दिपुर परियोजना आफ्नै नेतृत्वमा निर्माणको कार्य अगाडी बढाइसकेको छ। यसका लागि राष्ट्रिय तथा अन्तर्राष्ट्रिय औद्योगिक प्रतिष्ठान एवं प्राविधिक प्रतिष्ठानहरूसँग सम्बन्ध स्थापित गर्नुको साथसाथै

५. संचालक समितिमा भएको हेरफेर र सो को विवरण: छैन।

६. कारोबारलाई असर पार्ने मुख्य कुरा :

सरकारी नीती र व्यवहारबीचको तारताम्य नमिल्दा कम्पनीको निर्माण एवं कारोबार तालिकामा परिवर्तन गर्ने कम्पनी वाध्य भएको छ।

७. लेखा परीक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको करण सो उपर संचालक समितिको प्रतिक्रिया :

विविध संगत ढंगबाट यो विषयवस्तुहरूको व्यवस्थापन गर्न व्यवस्थापक समूहलाई समेत निर्देशन गरिएको छ।

८. लाभांश बाँडफाँड गर्ने सिफारिस गरिएको रकम

कम्पनीले यो वर्ष ५ प्रतिशत लाभांश बाँडफाँडको प्रस्ताव गरेको छ।

९. शेयर जफत भएको भए नभएकोबारे

यस आर्थिक वर्षमा कुनै शेयर जफत नभएको।

१०. विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन :

कम्पनीले सहायक कम्पनी प्रवर्द्धन गरेको छैन। तर सम्बद्ध रूपमा बन्दिपुर केवलकार एण्ड टुरिजम लि.मा रु. ५,०३,७०,०००/- बुढीमाँ छिम्केश्वरी दर्शन प्रा. लि.मा रु. ३४,००,०००/ लगानी गरेको छ।

११. कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेको प्रमुख कारोबारहरु र सो अवधिमा कम्पनीको कारोबारमा आएको कुनै महत्वपूर्ण परिवर्तन :

सहायक कम्पनी नभएकोले उल्लेख गर्न आवश्यक देखिएन तर मुख्य कम्पनीसँगको साभेदारीमा सम्बद्ध कम्पनीमा रहेर बुढीमाँ छिम्केश्वरी दर्शन प्रा.लि र बन्दिपुर स्काई वाक एण्ड रिक्रियेशन प्रा.लि. शेयर लगानी गरि कम्पनीको अवस्था मजबुद बनाउने योजना रहेको छ।

१२. आर्थिक वर्ष २०८०/०८१ कम्पनीका सञ्चालक पदाधिकारिहरूले लिएको शेयरको स्वामित्वको विवरण :सञ्चालकहरूको विवरण निम्नानुसार रहेको छ।

क्र.सं	संचालकको नाम, थर	पद	प्रतिनिधित्व गर्ने संस्था
१.	श्री चिन्तामणि शर्मा	प्रबन्ध संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
२.	श्री प्रेम शर्मा सुवेदी	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
३.	श्री प्रेम गिरि	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
४.	श्री किस्न बहादुर ढकाल	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
५.	श्री विष्णु प्रसाद गुरुड	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
६.	श्री विना गुरुड	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
७.	श्री सुशिला गुरुङ्ग	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड
८.	श्री दुर्गा प्रसाद शर्मा	संचालक	आर.के.डी. होल्डिंग्स लिमिटेड

शेयर कारोबारमा संलग्न रहेको कुनै जानकारी आएको छैन ।

१३. विगत आर्थिक वर्षमा कम्पनीको आधारभूत सेयरधनीहरूले कम्पनीलाई उपलब्ध गराएको जानकारीबारे : यस्तो खालको कुनै काम कारवाही भएको सूचना प्राप्त भएको छैन ।

१४. विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्भौतामा कुनै सञ्चालक तथा निजको नजिकको नातेदारको व्यक्तिलाई स्वार्थको बारेमा उपलब्ध गराएको जानकारीको व्यहोरा :
यस्तो खालको कुनै काम कारवाही भएको सूचना प्राप्त भएको छैन ।

१५. कम्पनीको आफ्नो शेयर आफैले खरिद गरेको बारे
आफ्नो शेयर आफैले खरिद गरेको छैन ।

१६. आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सो को विस्तृत विवरण

आन्तरिक नियन्त्रण प्रणाली रहेको छ । मुख्य कम्पनी र मुख्य कम्पनीको अर्को सहायक कम्पनी र यो कम्पनीको व्यवस्थापन अभिवाज्य व्यवस्थापन प्रणाली अन्तर्गत गर्ने गरि **Management Handover** गरिएको छ । संचालक समिति प्राविधिक र आर्थिक परिचालनमा प्रत्यक्ष सहभागी हुँदै, खाली यिनीहरू परिचालनको विधि निर्माण गर्ने, परिचालनको अवलोकन गर्ने, परिणामको विश्लेषण गर्ने र सघन अनुगमन र नियन्त्रण गर्ने कार्य गर्ने गरि निर्देशिकाहरूको व्यवस्थापन गरेर आन्तरिक नियन्त्रण प्रणाली मार्फत कम्पनीलाई पारदर्शी बनाएको छ ।

१७. विगत आर्थिक वर्षको कुल व्यवस्थापन खर्च विवरणबारे :

कम्पनीको व्यवस्थापन खर्चको व्यहोरा देहाय बमोजिम रहेको छ ।

विवरण	रकम (रु)
कर्मचारी सुविधा खर्च	६८३,६२४
लेखा परिक्षण शुल्क	८०,०००

विमा शुल्क	३५,४०६
परामर्श शुल्क	१२०,०००
प्रिन्टिंग र स्टेशनरी शुल्क	३४,४४१
विज्ञापन शुल्क	१०,०००
कार्यालय शुल्क	९६,६८९
बैंक शुल्कहरु	७९५
भाडा शुल्क	२७३,३३३
वार्षिक साधारण सभा शुल्क	३०५,०४२
खाजा शुल्क	८,८०१
मर्मत सम्भार	११,५०,४४२
बैठक खर्च	२,९९,०००
इन्धन खर्च	२,६५५
जम्मा	३,१००,२२८

१८. लेखा परीक्षण समितिका सदस्यका नामावली, निजहरुले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा समितिले गरेका काम कारबाहीको विवरण र सो समितिले दिएको सुझाव बारे :

लेखा परीक्षण समितिको यस अवधिमा ५ बैठकहरु सम्पन्न भएका छन् । समिति र सदस्यहरुको बैठकले कम्पनीलाई कुनै आर्थिक भार पारेको छैन । समितिमाफत महत्वपूर्ण सुझावहरु प्राप्त भई प्रतिवेदनमा संलग्न समेत गरी सकिएको छ ।

१९. सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख, कम्पनीको आधारभूत सेयरधनी वा निजको नजिकको नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा सङ्गठित संस्थाले कम्पनीलाई बुझाउन बाँकी रहेको रकमबारे :

पन्चासे केबुल कार एण्ड टुर्स लिमिटेड दृज वार्षिक प्रतिवेदन /०८० सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख, कम्पनीको आधारभूत सेयरधनी वा निजको नजिकको नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै पनि रकम तिर्न बुझाउन बाँकी रहेको छैन ।

२०. सेयरधनीहरुले बुझिलिन बाँकी रहेको लाभांश रकमबारे : कुनै सेयरधनीले विगत वर्षको लाभांश वा सोको रकम लिन बाँकी समेत छैन ।

२१. कम्पनी ऐन २०६३ को दफा १४१ बमोजिम सम्पत्ति खरिद वा बिक्री गरेको एवं लिजमा लिएको सम्पत्तिको विवरणबारे :

सम्पत्ति बिक्रीको विवरण:

विवरण	रकम (रु)
FORD RANGER VEHICLE	६६,३०,१७६

२२. कम्पनी ऐन २०६३ को दफा १७५ बमोजिम सम्बद्ध कम्पनीबिच भएको कारोबारको विवरणबारे :

S.N.	Particulars	Nature	Ashad 31st, 2081
1.	R.K.D. Holdings Ltd.	Payable	1,84,63,314
2.	Bandipur Cable Car & Tourism Ltd.	Share Investment	5,03,70,000
		Receivable	1,65,07,867
3.	Bandipur Skywalk and Re creation Pvt. Ltd.	Share Investment	-
		Receivable	3,80,00,000
4.	Biz Bazar Ltd.	Payable	27,29,738
5.	Buddhima Chhimkeshwori Darshan Pvt. Ltd.	Adv. Share Investment	34,00,000
6.	Bandipur Cablecar and Toursim Ltd.	Sales	66,30,176
7.	RKD Holdings Ltd.	Purchase	78,00,000

२३. सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख तथा पदाधिकारीहरूलाई भुक्तानी गरिएको पारिश्रामिक भत्ता तथा सुविधा रकमबारे : सञ्चालकहरूले बैठक भत्ता सोरुप जम्मा रु २,९९,००० लिनुभएको छ ।

२४) ऐन तथा प्रचलित कानून बमोजिम सञ्चालक समितिको प्रतिवेदनमा खुलाउनुपर्ने विषयबारे : छैन ।

२५) अन्य आवश्यक कुराहरू :

क) उपलब्धि र कमजोरी :

कम्पनीले निर्माणको योजना बनाएको परियोजनाबारे विस्तृत प्रारूपमाथि व्यापक अध्ययन र विश्लेषण भएको छ । वित्तीय संस्थाहरूसँग नियमित यस परियोजनासँग सम्बन्धित रहेर छलफल गरेको छ । नेपाल सरकारसँग अझ घनीभूत ढङ्गाबाट छलफल चलाउने योजना बनाइरहेको छ ।

प्राविधिक रूपमा अन्तर्राष्ट्रिय विज्ञहरू एवं कम्पनीहरूसँग नियमित छलफलमा कम्पनी छ । स्थानीय चासो सम्बोधन गर्ने विषयमा समेत निजहरूसँग छलफलमा जुटिरहेको छ । कम्पनीले यति ठुलो मात्राको गुरुयोजना निर्माण गरिरहँदा हुने समस्या र चुनौतीहरूप्रति जानकारी राख्नको लागि, व्यवस्थापनको लागि अभ्यस्त हुन, आफ्नो आत्मबल थप बढाउन र लगानीकर्तालाई पुर्णतया विश्वास दिलाउन र परियोजना सम्पन्न हुनुपूर्व नै बोनस खान पाउने सुनिश्चिता दिने आधार पत्र तयार पार्न सफल भएको छ । फलस्वरुप बन्दीपुर केबलकार एण्ड टुरिजम लि. मा सेयर लगानीसहित परियोजनाको नेतृत्व लिन सफल भएको छ ।

ख) कार्यहरू :

कम्पनीले परियोजनामा पूर्वाधारहरू निर्माण पूर्व गर्नुपर्ने प्रक्रियाहरूको लागि आफ्नो लगानी केन्द्रित गरेको छ । लामो आधुनिक केबलकारको लागि Technical Feasibility Survey, Financial Feasibility Survey, Business Analysis & Survey Report, Engineering & Architect Report निर्माणको कार्य सम्पन्न भएको छ । उद्योगको विभाग वा लगानी बोर्डमार्फत अनुमति प्राप्त गरेपश्चात् नै Environment Impact Assessment (EIA) / Details Project Report (DPR) बनाउने कार्यहरू सम्पन्न गरिसक्ने योजना बनाइएको छ । बन्दीपुर केबलकार परियोजनामा लगानी गरेर त्यहाँबाट प्राविधिक ज्ञान सिप र अनुभवहरू आर्जन गर्ने गरी महत्वपूर्ण कार्यहरू गरिरहेको छ ।

मानव संसाधन व्यवस्थापन कम्पनीले मुख्य कम्पनीसँगको सहकार्यमा “अविभाज्य व्यवस्थापन प्रणाली” An Integrated Management System (IMS) अन्तर्गत रहेर कम्पनीको सम्पूर्ण मानव संसाधन व्यवस्थापन गरिएको छ ।

सहायक कम्पनीहरूको स्थापना कम्पनीले कुनै सहायक कम्पनीको स्थापना गरेको छैन तर बन्दीपुर स्काई वाक एण्ड रिक्तियसन प्रा. लि. र बुढीमाँ छिम्केश्वरी केबलकार प्रा.लि.” मा समेत लगानी गर्ने योजना रहेको छ ।



भाग- २

आगामी रणनीति तथा योजना

१. कम्पनीको आगामी कार्यदिशा

क. रणनीति :

कम्पनीले पञ्चासे परियोजनालाई व्यवस्थित, शालीन एवम् पारदर्शी ढंगबाट निर्माण सम्पन्न गर्न एवम् संचालनमा ल्याउन प्राप्त गृहकार्य गरिरहनेछ। हाल सम्म प्राप्त भएका साना तथा ठुला उपलब्धिहरूलाई कम्पनीको अमूल्य सम्पतीको रूपमा सुचिकृत गरिरहनेछ। काम गर्ने क्रममा कमजोरीहरू परिस्थितिजन्य रूपमा हुन सक्छन् जुन हाम्रो सोच र सिमा भन्दा बाहिर हुने गर्दछन्, त्यस्ता खालका कमजोरीहरूबाट समेत गम्भिर शिक्षाको रूपमा कम्पनीले ग्रहण गरी रहने र उपयुक्त धारणा बनाउने नै छ। आज कम्पनी अत्यन्तै सुभ्रवुष्का साथ यथार्थ परक परिस्थितिमा उभिएर आफ्नो दीर्घकालिन रणनीतिहरूलाई अगाडी सारिरहेको छ। कम्पनीको आधारभुत अर्न्तवस्तु “सामुहिकता र औद्योगिक साभेदारी” यस मान्यतालाई स्थापित र लागु गर्नेको लागी “ऋइइएद् न्इख्” को सिद्धान्तको जगमा आफुलाई अगाडी बढाएकोछ। कम्पनी आफ्नै मौलिक ढाँचा र मान्यताको आधारमा अगाडि बढिरहेको छ। परियोजनाको निर्माण, कार्य सम्पादन र व्यवस्थापनलाई सहयोग होस भन्ने हेतुले आफ्नो मुख्य कम्पनी आरकेडि होल्डिङ्स सँग ईभेन्ट मेनेजमेन्टको सम्भौता गरिसकेको छ। जुन रणनीति अनुसार कम्पनीको शुरुवाती चरणबाटै आरकेडि होल्डिङ्सले निरन्तर सहयोग गरिरहने छ। मुख्य कम्पनीको साथ र सामुहिक बलमा निर्माणमा जाने कार्यनीति अंगालेको छ। जसले कम्पनीको रणनीतिको स्पिरिट शानदार रूपमा सहि प्रमाणीत गर्दै गएको छ। कम्पनी लगानीकर्ताको सम्पतीबाट अनावश्यक खर्च, लगानी साथै कोही कसैलाई अवान्छित आर्थिक गतिविधिमा संलग्न नगराउने भन्ने एजेन्डामा पूर्ण प्रतिबद्ध र केन्द्रित भईरहनेछ। यस्ता क्रियाकलापले मात्र परियोजना बन्छ भन्ने कुरामा पटककै विश्वास राख्दैन। यदि परियोजना बनेन भने अवान्छित आर्थिक गतिविधि नगरेको कारण बन्दैन भन्ने कुरा रणनीतिक रूपमा प्रष्ट बुझनु पर्दछ भनेर बाचा गरेको कुरालाई आज कम्पनीले पुरा गरेको छ। सरकारको दहो समर्थन र विश्वासको वातावरण नआएसम्म परियोजना अध्ययनको लागी थप रकम खर्चिन हुँदैन भन्ने कम्पनीको रणनीति दहो ढंगले कार्यान्वयनमा ल्याउनेछ। “समुदायको लगानीको सुरक्षा र उनिहरूको प्रतिफलको चाहना” यस आशयलाई एक रक्षाकवचको सुनिश्चितता दिनुपर्छ। यसका लागी बोलीले भन्दा पनि कामले सबैलाई जवाफ दिने रणनीति कम्पनीले तय गरेको छ। यस्ता मान्यता र कुरा प्रति कम्पनी अविच्छिन्न रूपमा प्रतिबद्ध छ। निम्न चार परिस्थिती क) भौतिक ख) आर्थिक ग) भौगोलिक घ) नैतिकको अवस्थाको निर्माण नभएसम्म कम्पनीले लगानीको लागि अनिच्छुक हुनु पर्दछ भन्ने रणनीतिमा प्रतिबद्ध रही आएको छ। कम्पनीले आफुलाई सक्षम र विश्वसनिय कम्पनी भनेर चिनाउनको लागी काम गरेर देखाउँछ। बन्दीपुर केवलकारको परियोजनाबाट कम्पनीले आफ्नो क्षमता र नेतृत्व अत्यन्तै विश्वसनिय रूपमा स्थापित गर्ने रणनीति लिएको छ। कम्पनीले आफ्नै नेतृत्वमा बन्दीपुर परियोजना कम्पनीले संचालनमा ल्याई पर्याप्त मात्रमा आम्दानी गर्ने छ। यस आम्दानीबाट पञ्चासे पुर्वाधार नबन्दै बोनस आफ्ना लगानीकर्ताहरूलाई वितरण गर्ने वातावरण बनाउनेछ। लगानीकर्तालाई खुशि दिनेछ, विश्वस्त बनाउनेछ, मनोबल बढाउनेछ, यस मार्फत समुदाय र लगानीकर्ताहरू माभ विश्वासको बलियो वातावरण बनाउनेछ। यसै जगमा पञ्चासे परियोजना निर्माणको धमाकेदार शुरुवात गर्नेछ।

ख. कार्यनीति :

१. पुँजी बृद्धि :

कम्पनीले परियोजना स्थलका वरिपरि र अन्य आवश्यक जग्गा खरिद तथा आफुले प्रतिबद्धता गरेका कम्पनीमा लगानी गर्नको लागि आवश्यक रकम सम्म पुँजी बृद्धि गर्ने कार्यनीति लिएको छ। पुँजी बृद्धि गरि रहँदा नयाँ शेयरधनीलाई समेत कम्पनीमा भित्र्याउने नीति लिएको छ। यसरी भित्र्याउदा कम्पनी कानुन अनुरूप र धितोपत्र बोर्डको स्वीकृति लिएर विवरण पत्र सार्वजनिक गरि रित पूर्वक शेयर आह्वान गरिनेछ। यसरी आह्वान गर्दा रु ३० करोड रुपियाँ सम्म हुनेगरि नयाँ शेयरधनी कम्पनीमा सहभागी गराउन सकिने नीति रहनेछ। यसरी पुँजी बृद्धि गर्दै गर्दा भैरहेका शेयरधनीहरूका लागि रु. २० करोड रुपियाँको हकप्रद शेयर लिन

सक्ने गरि धितोपत्र बोर्ड मार्फत स्वीकृती लिई जारी गरिनेछ । यस्तो शेयर मार्फत शेयरधनीलाई विशेष सुविधा दिने गरि प्राथमिकता निर्धारण गरिनेछ । शेयरधनीले शेयर थप गर्दा थप शेयर र बहालमा रहेको शेयर जोडदा आउने रकमको बराबर हुनेगरि २ वर्षमा नै जग्गा बोनस को रूपमा दिने योजना सलामी कार्यक्रममा सहभागिताको सुनिश्चित आधार तय गरेको छ । साथ साथै शेयरधनीलाई शेयर बराबरको व्यापार गर्ने अवस्थाको वातावरण समेत तयार गरी आम्दानी गर्ने बाटो खोलि दिनेछ र ६ वर्ष पछि कानून बमोजिम कम्पनीको आम्दानी अनुरूप नियमित बोनस प्राप्त समेत गर्ने अवस्था तयार गरि दिने बहुमुखी प्रतिफल उपलब्ध गराउने नीति लिएको छ ।

२. निर्माण स्थलको छनौट

कम्पनीले जहाँ सजिलो गरी सहयोग र सहकार्य हुन सक्दछ सोहि ठाउँलाई नै निर्माणको प्रस्थान बिन्दु बनाउने गरी स्थान छनौटलाई खुल्ला गरिदिने नीति लिएको छ ।

३. निर्माण मोडल

लगानी बोर्ड वा उद्योग विभाग जताबाट सहज र छिटो हुन्छ सोहि बाटोबाट जान सक्ने गरि परियोजना लगानीको आकार निर्धारण गर्न समेत सक्नेछ । हाल चलिरहेको कुराकानी अनुसार लगानी बोर्ड सकारात्मक रहेको छ । राज्यलाई पूर्णतया हस्तान्तरण गर्न नपर्ने मोडलमा मात्र अब कम्पनी अगाडी बढ्ने तयारी गर्ने गरि कम्पनीले नीतिमा हेरफेर गर्न सक्नेछ ।

४. संचालक समिति संचालन सम्बन्धि थप परिवर्तन तथा व्यवस्था

कम्पनीले प्रबन्ध संचालकले नै संचालक समितिको बैठकको अध्यक्षता गर्न सक्ने गरि नेतृत्व हस्तान्तरण गर्ने नीति रहनेछ । कम्पनीमा अब व्यवहारिक रूपमा अध्यक्ष पदको प्रयोग नगरिने प्रबन्ध मिलाइएको छ । अबदेखि अर्को व्यवस्था नहुन्जेल सम्मको लागि प्रबन्ध संचालक नै संचालक समिति अध्यक्ष र व्यवस्थापन समितिको प्रमुख कार्यकारी अधिकृत गरि दुवै भूमिका रहेर कम्पनीलाई कामयावी बनाउने तयारी गरिएको छ ।

ग.निर्माण श्रृङ्खला :

बन्दीपुर परियोजना सम्पन्न गर्नेछ, आम्दानी गर्न सुरु गर्ने छ । त्यसबाट सिकेका र आर्जन गरेका ज्ञान सिपलाई प्रयोग गर्दै आफ्नै मुख्य कम्पनी आरकेडि होल्डिंग्स सहकार्यको जगमा उभिएर पञ्चासेको परियोजना भौतिक निर्माणमा लैजाने नीतिगत योजना रहेको छ ।

घ. संस्थागत सामाजिक उत्तरदायित्व :

सामाजिक उत्तरदायित्व सम्बन्धि नीतिमा मुख्य कम्पनी र कम्पनी समुहमा रहेका कम्पनीको एकिकृत नीतिलाई पालना गर्नेछ । कम्पनीको परियोजना निर्माणको परिदृश्य, परिलक्ष्य र उद्देश्यहरु नियमित साधारण सभाहरुले निर्दिष्ट गरे बमोजिम हुनेछ ।

ड. आर्थिक व्यवस्थापन (Financial Management)

क) परियोजना लागत लगानी बोर्डबाट जाँदा रु.६ अर्ब माथि हुनुपर्ने हुन्छ भने उद्योग विभागबाट जाँदा रकम तोकीएको हुँदैन । तसर्थ बाटो स्पष्ट भएपछि नै निर्धारण गरिने छ ।

ख) कम्पनीको विश्वसनिय कर्पोरेट छवि बन्ने सुनिश्चिता गरिनेछ । यसकै बलमा कम्पनी वित्तिय संस्थामैत्री कम्पनीको परिचय बनाउँछ । यस आधारमा परियोजना निर्माणको आर्थिक व्यवस्थापनको लागि डेब्ट/इक्वीटी रेसियो ७०:३० गरेर अगाडी बढ्ने रणनीतिक तयारी गरेको छ ।

च. जग्गा खरिद तथा बिक्रि गर्ने नीति :

क) कम्पनीले हाललाई **जग्गा बिक्रि** गर्ने नीति लिएको छैन ।

ख) पञ्चासे परियोजनाको लागि कम्पनीले उपयुक्त स्थानमा जग्गा खरिद गर्ने नीति लिएको छ ।



भाग- ३

लेखा परीक्षकको प्रतिवेदन

B.Keshav & Associates

Chartered Accountants

Reg No. 1238
Cop No. 1392
Mem No. 2096
PAN No. 121299189

INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS OF PANCHASE CABLE CAR & TOURS LIMITED

Report on the Audit of Financial Statement

Opinion

We have audited the accompanying Financial Statements of **Panchase Cable Car & Tours Limited** ("the Company"), which comprises the Statement of Financial Position as at Ashad 31, 2081 (*July 15, 2024*), Statement of Profit or Loss, Cash Flow Statement, Statement of Other Comprehensive Income and the Statement of Changes in Equity for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, Statement of Financial Position as at Ashad 31, 2081 (*July 15, 2024*), Statement of Profit or Loss and its Cash Flows for the year then ended in accordance with Nepal Financial Reporting Standards [NFRS].

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the 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 Company in accordance 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. 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. We have determined that there are no key audit matters to communicate in our report.

Responsibility of Management and those charged with governance for the Financial Statement

Management is responsible for the preparation and fair presentation of the Financial Statements of the Company in accordance with Nepal Financial Reporting Standards (NFRS), and for such internal control as management determines is necessary to enable 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 has no realistic alternative but to do so.

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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As 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 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 internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 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.
- 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.



PESHAV & ASSOCIATES

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

Report on Other Legal and Regulatory Requirements

We have determined to communicate the following matters in accordance of the requirement of Companies Act, 2063 and other regulatory requirements:

- We have obtained all the information and the explanations which, the best of our knowledge and belief, were necessary for the purpose of our audit.
- Based on our audit, proper books of accounts as required by law have been kept by the Company.
- The Statement of Financial Position, the Statement of Profit or Loss Account, the Cash Flow Statement, and the Statement of Change in Equity dealt by this report are in agreement with the books of account maintained by the Company.
- In our opinion and to the best of our information and according to explanations given to us and so far appeared from our examination of the books of account of the Company, we have not come across any case where the Board of Directors or any office bearer of the company have acted contrary to the provision of law, or committed any misappropriation or caused any loss or damage to the Company and violated provisions of Companies Act, 2063, or acted in a manner, as would jeopardize the interest and the security of the company, its shareholders and its clients.
- The business of the Company has been conducted satisfactorily and operated within its jurisdiction and has been functioning as per Companies Act, 2063.

Keshav

CA. Keshav Bhandari

Proprietor

B. Keshav & Associates

Chartered Accountants

UDIN: 250616CA02096PFW3x

Place: Pokhara, Nepal

Date: 2082.02.21



Panchase Cable Car & Tours Limited

Pokhara - 08, Newroad

Statement of Financial Position

As at Ashadh 31, 2081 (July 15, 2024)

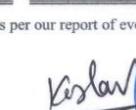
Particulars	Note	Amount in NRs.		
		As at Ashadh 31, 2081	As at Ashadh 31, 2080	As at Shrawan 01, 2079
I ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment	3	6,691,468	10,682,467	19,971,822
(b) Capital Work-In-Progress	3	7,800,000	-	-
(c) Intangible Assets	4	5,175,415	5,750,636	-
(d) Deferred Tax Assets	5	206,657	441,339	360,591
(e) Investment	6	53,770,000	50,370,000	50,370,000
(f) Other Non- Financial Asset		-	-	-
Total Non Current Assets		73,643,540	67,244,442	70,702,413
(2) Current Assets				
(a) Financial Assets				
(i) Cash and Cash Equivalents	7	602,677	273,088	34,716
(ii) Trade Receivables		-	-	-
(iii) Other Financial Assets	8	38,000,000	80,000,000	-
(b) Inventories				
(c) Other Current Assets	9	27,683,683	11,989,590	18,647,497
Total Current Assets		66,286,360	92,262,678	18,682,213
TOTAL ASSETS		139,929,900	159,507,120	89,384,626
II. EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	10	77,700,000	77,700,000	77,700,000
(b) Advance for Share Capital		29,206,000	24,466,000	17,055,760
(c) Retained Earnings	11	4,064,540	13,089,235	(5,446,098)
Total Equity		110,970,540	115,255,235	89,309,662
Liabilities				
(1) Non-current liabilities				
(a) Financial liabilities				
(b) Deferred Tax Liabilities		-	-	-
Total Non Current Liabilities		-	-	-
(2) Current liabilities				
(a) Financial Liabilities				
(i) Short Term Borrowings		-	-	-
(ii) Trade Payables	12	5,029,462	10,749,203	-
(iii) Other Liabilities	13	19,890,589	29,743,794	44,792
(iv) Provisions		2,743	-	-
(b) Other Current Liabilities				
Total Current Liabilities	14	4,036,566	3,758,888	30,172
Total Liabilities		28,959,360	44,251,885	74,964
TOTAL EQUITY AND LIABILITIES		139,929,900	159,507,120	89,384,626

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date


Chintamani Sharma
Managing Director


Prem Sharma Subedi
Director


CA. Keshav Bhandari,
B.Keshav & Associates
Chartered Accountants




Prem Giri
Director



Krishna Bahadur Dhakal
Director

Bishnu Prasad Gurung
Director


Bina Gurung
Director


Narayan Dhakal
Account Officer

Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad

Statement of Profit or Loss

For the year ended on Ashadh 31, 2081 (July 15, 2024)

Particulars	Note	Amount in NRs.	
		Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
Revenue from Operation		-	-
Cost of Operation		-	-
Gross Profit		-	-
Other Income	15	3,163,340	53,952,569
Employee Benefit Expenses	16	683,624	3,078,326
Administrative Expenses	17	2,415,809	756,445
Selling & Distribution Expense	18	-	24,249,161
Other Operating Expense		-	-
Depreciation and Amortisation Expenses	3,4	1,080,383	719,594
Profit from operation		(1,016,475)	25,149,043
Finance Costs	19	795	330
Non- Operating Expense		-	-
Profit before tax and staff bonus		(1,017,270)	25,148,713
Staff Bonus Expenses		-	2,520,605
Profit before tax		(1,017,270)	22,628,108
Current Tax Expense		2,743	4,173,522
Deferred Tax Expense	5	234,682	(80,747)
Total Tax Expenses		237,425	4,092,775
Profit from Continuing Operations		(1,254,695)	18,535,333
Profit /(Loss) on discontinued operations (net of tax)		-	-
Net Profit for the year		(1,254,695)	18,535,333
Earnings Per Share			
Basic and Diluted EPS		(1.61)	23.85

The accompanying notes are an integral part of the Financial Statements.


Chintamani Sharma
Managing Director


Prem Sharma Subedi
Director

As per our report of even date




A. Keshav Bhandari
B. Keshav & Associates
Chartered Accountants


Prem Giri
Director



Krishna Bahadur Dhakal
Director

Bishnu Prasad Gurung
Director


Bina Gurung
Director

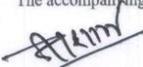

Narayan Dhakal
Account Officer

Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad
Statement of Other Comprehensive Income
For the year ended on Ashadh 31, 2081 (July 15, 2024)

Particulars	Note	Figures in NRs.	
		Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
I Profit/(Loss) for the Year		(1,254,695)	18,535,333
(a) Items that will be reclassified to profit or loss			
- Actuarial gains/(loss) on defined benefit obligations		-	-
- Net gains/(loss) on Available for sale of investments		-	-
- Income tax relating to above items		-	-
(b) Items that will not be reclassified to profit and loss			
II Other Comprehensive Income for the year, net of tax		-	-
III Total Comprehensive Income for the year, net of tax (I+II)		(1,254,695)	18,535,333
Attributable to:			
Equity Share Holders		-	-

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date


Chintamani Sharma
Managing Director

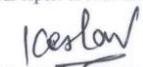

Prem Sharma Subedi
Director


Prem Giri
Director

Krishna Bahadur Dhakal
Director


Bina Gurung
Director


Narayan Dhakal
Account Officer


CA. Keshav Bhāndari
B. Keshav & Associates
Chartered Accountants



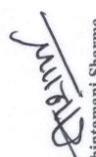
Bishnu Prasad Gurung
Director

Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad
Statement of Changes in Equity
For the year ended on Ashadh 31, 2081 (July 15, 2024)

Figures in NRs.

Particulars	Equity Share Capital	Advance for Share Capital	CSR Reserve	Retained Earnings	Securities Premium	Total Equity
Balance as at Shrawan 01, 2079	77,700,000	17,055,760	-	(7,249,055)	-	87,506,705
Adjustment for prior period items	-	-	-	1,802,957	-	1,802,957
Profit for the year	-	-	-	18,535,333	-	18,535,333
Other comprehensive income	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-
Dividend paid during the year	-	-	-	-	-	-
Advance for Share Capital	-	7,410,240	-	-	-	7,410,240
As at Ashadh 31, 2080	77,700,000	24,466,000	-	13,089,235	-	115,255,235
Issue of Share Capital	-	-	-	-	-	-
Adjustment for prior period items	-	-	-	-	-	-
Profit for the year	-	-	-	(1,254,695)	-	(1,254,695)
Other comprehensive income	-	-	-	-	-	-
Dividend paid during the year	-	-	-	-	-	-
Total Comprehensive income during the year	-	-	-	(7,770,000)	-	(7,770,000)
Transfer to reserve during the year	-	-	-	(9,024,695)	-	(9,024,695)
Change in Advance Share Capital	-	4,740,000	-	-	-	4,740,000
As at Ashadh 31, 2081	77,700,000	29,206,000	-	4,064,540	-	110,970,540

The accompanying notes are an integral part of the Financial Statements.


Chintamani Sharma
Managing Director


Prem Giri
Director


Bina Gurung
Director


Prem Sharma Subedi
Director


Krishna Bahadur Dhakal
Director


Narayan Dhakal
Account Officer

As per our report of even date


CA. Keshav Bhandari
B.Keshav & Associates
Chartered Accountants

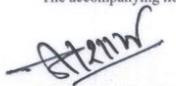

Bishnu Prasad Gurung
Director



Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad
 Statement of Cash Flows
 For the year ended on Ashadh 31, 2081 (July 15, 2024)

Particulars	Figures in NRs.	
	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	(1,017,270)	22,628,108
Adjustments for:		
Depreciation and amortisation	1,080,383	719,594
Profit on Sale / discard of property, plant and equipment	(3,144,338)	(53,887,024)
Finance cost	795	330
Cash Generated Before Working Capital Changes	(3,080,431)	(30,538,992)
Movement In Working Capital		
Increase / (decrease) in trade payables	(5,719,741)	10,749,203
Increase / (decrease) in other financial liabilities	(9,853,205)	29,699,002
Increase / (decrease) in other liabilities	277,678	(444,806)
Increase / (decrease) in Provisions	(2,743)	-
(Increase) / decrease in trade receivables	-	-
(Increase) / decrease in other financial assets	42,000,000	(80,000,000)
(Increase) / decrease in other assets	(15,694,093)	6,657,907
(Increase) / decrease in inventories	-	-
Net cash flow from / (used in) operating activities	7,927,465	(63,877,686)
B. Cash flow from / (used in) investing activities		
Sale/ (Purchase) of property, plant and equipment	6,630,176	56,706,148
(Increase) / Decrease in Investments	(3,400,000)	-
Capitalised WIP	(7,800,000)	-
Net cash flow from / (used in) investing activities	(4,569,824)	56,706,148
C. Cash flow from / (used in) financing activities		
Increase/(Decrease) in Share Capital	-	-
Increase/(Decrease) in Securities Premium	-	-
Finance Cost	(795)	(330)
Dividend Paid	(7,770,000)	-
Short term borrowings	-	-
Increase/ (Decrease) in Long Term Loan	-	-
Increase/ (Decrease) in Other Comprehensive Income	2,743	-
Increase/ (Decrease) in Advance for Share Capital	4,740,000	7,410,240
Net cash flow from / (used in) financing activities	(3,028,052)	7,409,910
Net increase / (decrease) in cash and cash equivalents (a+b+c)	329,589	238,372
Cash and cash equivalents at the beginning of the year	273,088	34,716
Cash and cash equivalents at the end of the year	602,677	273,088
Components of cash and cash equivalents		
Cash on hand	-	-
Balances with banks	602,677	273,088
Cash and cash equivalents	602,677	273,088

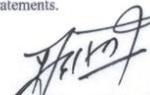
The accompanying notes are an integral part of the Financial Statements.


 Chintamani Sharma
 Managing Director


 Prem Giri
 Director


 Bina Gurung
 Director

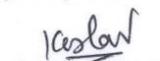



 Prem Sharma Subedi
 Director

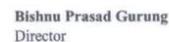

 Krishna Bahadur Dhakal
 Director


 Narayan Bhandari
 Account Officer

As per our report of even date


 CA. Keshav Bhandari
 B.Keshav & Associates
 Chartered Accountants




 Bishnu Prasad Gurung
 Director

Panchase Cable Car & Tours Limited
Significant Accounting Policies and Notes to the Financial Statements
As at Ashadh 31, 2081 (July 15, 2024)

1 Corporate Information

Panchase Cable Car & Tours Limited (the Company) is a Public Unlisted company, incorporated under the Companies Act, 2063 of Nepal. The registered place & the principal place of operation is located at Pokhara-8, Kaski, Nepal. Panchase Cable Car & Tours Limited ("the Company") was established on Ashad 04, 2075 (June 18, 2018) having PAN No .606680156.

The principal objective of the Company is to build and operate a state-of-the-art cable car system while actively promoting tourism and related activities. The Company seeks to develop recreational parks, heritage trails, guided tours, and hospitality services that enhance the overall visitor experience and contribute to sustainable tourism development in the region.

2 Reporting Period

The accounting policies set out below have been applied consistently to all periods presented in these financial statements unless otherwise stated.

The Company follows the Nepalese financial year based on Nepalese calendar. The corresponding dates for the English calendar are as follows :

Relevant Financial Statement	Date in B.S.	Date in A.D.
Comparative NFRS Date		
NFRS Transition date	Shrawan 01 2079	17-Jul-22
Comparative Statement of Financial Position Date	Ashad 31, 2080	16-Jul-23
Comparative reporting period	Shrawan 01, 2079 - Ashad 31, 2080	July 17, 2022 - July 16, 2023
Current Year NFRS Date		
NFRS Statement of Financial Position Date	Ashad 31, 2081	15-Jul-24
NFRS reporting period	Shrawan 1, 2080 - Ashad 31, 2081	July 17, 2023 - July 15, 2024

2.1 Approval of Financial Statements by Directors

The accompanied Financial Statements have been authorized by the Board of Directors vide its resolution dated 2082.02.20 and recommended for its approval by the Annual General Meeting of the shareholders.

2.2 Basis Of Preparation, Measurement And Significant Accounting Policies

The financial statements have been prepared in accordance with the Nepal Financial Reporting Standards (NFRS) issued by the Accounting Standards Board Nepal. The financial statements have been prepared on a going concern basis. The term NFRS, which includes all the standards and the related interpretations, as published by the Accounting Standards Board (ASB) Nepal and pronounced by The Institute of Chartered Accountants of Nepal (ICAN), is consistently used.

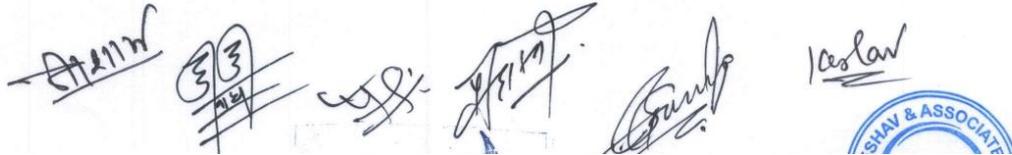
The Financial Statement have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statement. All the asset and liabilities have been classified as current or non current as per the Company's net operating cycle. Based on the nature of the products and the time between the acquisition of assets for processing and their realization of cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purposed of current and non-current classification of assets and liabilities.

2.3 Statement of Compliance

The Financial Statements have been prepared in accordance with Nepal Financial Reporting Standards (NFRS) issued by Accounting Standards Board (ASB) Nepal. The term NFRS, which includes all the standards and the related interpretations, as published by the Accounting Standards Board (ASB) Nepal and pronounced by The Institute of Chartered Accountants of Nepal (ICAN), is consistently used. This is the first time adoption of NFRS by the company, and it complies with necessary NFRS requirements as required by ICAN.

2.4 Critical Accounting Estimates

The preparation of the financial statements in conformity with Nepal Financial Reporting Standards (NFRS) requires the use of certain critical accounting estimates and judgments. It also requires management to exercise judgment in the process of applying the company's accounting policies. The company makes certain estimates and assumption regarding the future events. Estimates and judgments are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In future, actual result may differ from these estimates and assumptions.



2.5 Functional and Presentation Currency

The financial statements are prepared and presented in Nepalese Rupees, which is the functional currency of the company as well.

2.6 Going Concern

The directors have made an assessment of the Company's ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, the directors are not aware of any material uncertainties that may cast significant doubt upon the company's ability to continue as a going concern and they do not intend either to liquidate or to cease operations of it. Therefore, the financial statements continue to be prepared on the going concern basis.

2.7 Discounting

When the realization of assets and settlement of obligation is for more than one year, the Company considers the discounting of such assets and liabilities where the impact is material. Various internal and external factors have been considered for determining the discount rate to be applied to the cash flows of company.

2.8 Materiality

In the Financial Statements, materiality and aggregation is dealt with in compliance with Nepal Accounting Standard- NAS1 "Presentation of Financial Statements". Each material class of similar items is presented separately and items that are not similar in nature or function are also presented separately unless these are immaterial.

2.9 Rounding

The amounts in the financial statements are rounded off to the nearest Rupees, except where otherwise indicated as permitted by NAS 1 – "Presentation of Financial Statements".

2.10 Comparative information

Accounting policies are consistently applied across all periods reported. The presentation and classification of financial figures relating to previous period are regrouped or reclassified where relevant to facilitate consistent presentation and better comparability.

2.11 Events after the reporting date

Events after the reporting date are those events, favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorized for issue. All material and important events that occurred after the reporting date have been considered and appropriate disclosures have been made in line with NAS 10 – "Events After the Reporting Period".

2.12 Current versus Non-Current classification

The company presents assets and liabilities in the balance sheet based on Current / Non-Current classification.

The company present assets and liabilities in the statement of financial position based on current/non current classification. Based on the nature of products and the time between acquisition of assets for processing and their realization in cash and cash equivalents the company has ascertained its operating cycle as 12 months for the purposes of current/non current classification of assets.

The Company classifies an asset as current when it is:

- i) Expected to be realized or intended to be sold or consumed in normal operating cycle.
 - ii) Held primarily for the purposes of trading.
 - iii) Expected to be realized within twelve months after the reporting period.
 - iv) Cash and cash equivalent unless restricted from being exchanged or settle a liability for at least 12 months after the
- All other assets are classified as non-current.

The Company classifies a liability as current when it is:

- i) Expected to be settled in normal operating cycle.
- ii) Held primarily for the purposes of trading.
- iii) Settled within twelve months after the reporting period.
- iv) No conditional right to defer the settlement for at least twelve months after the reporting period.


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All other liability are classified as non current.
Deferred Tax Asset and liabilities are classified as non current assets and liabilities.

2.13 Property, Plant and Equipment
Recognition

Property, Plant and equipment are stated at cost of acquisition less accumulated depreciation and accumulated impairment provisions, if any when it is probable that future economic benefits associated with the item will flow to the Company and it can be used for more than one year and the cost can be measured reliably. All Property Plant and Equipment are initially recorded at cost. Cost includes the acquisition cost or the cost of construction including duties and non-refundable taxes, expenses directly related to bringing the asset to the location and condition necessary for their intended use and in the case of qualifying assets, the attributable borrowing costs.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefit associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other minor repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

i) Depreciation

Depreciation on property, plant and equipment other than free hold land is provided on Straight Line Method based on the estimated useful life as per management estimates. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year and adjusted prospectively, if appropriate.

The company based its assumptions and estimations on parameters available when the financial statements were prepared.

Particulars	Useful Life (in yrs)	Salvage Value
Plant and Machinery	5	0%
Furniture and fixture	8	0%
Office equipments	5	0%
Vehicles	10	0%

De- recognition

An item of property plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued used of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit or loss

2.14 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 would be transferred to the relevant asset when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Capital work-in-progress is stated at cost less any accumulated impairment losses.

Opening Balance	Addition During the Year	Transfer / Adjustment	Closing Balance
-	7,800,000	-	7,800,000

2.15 Intangible Assets

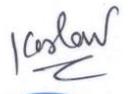
Intangible assets are initially recognized at cost. Subsequently intangible assets are carried at cost less accumulated amortization and accumulated impairment losses. An intangible asset is recognized if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Company and its cost can be measured reliably.

Amortization

The useful lives of intangible assets are assessed to be either finite or indefinite. An intangible asset shall be regarded as having an indefinite useful life when, based on an analysis of all of the relevant factors, there is no foreseeable limit to the period over which the asset is expected generate net cash inflow for the entity.







Amortization is recognized in Statement of Profit & Loss on straight line method (SLM) over the estimated useful life of the intangible assets from the date that it is available for use since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at each financial year end. The amortization expense on intangible assets with finite lives is recognized in the Statement of Profit & Loss.

Useful Life of Intangible Assets based on SLM is categorized as stated below:

Particulars	Useful Life (in yrs)
Website	10
Software Development	10

2.16 Impairment of assets

The carrying amount of assets are reviewed at each date of the financial statement, if there is any indication of impairment based on internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is recognised under Impairment expenses in the year in which an asset is identified as impaired.

2.17 Cash and Cash Equivalents:

Cash and cash equivalents have an original maturity of less than three months. These enable the company to meet its short-term liquidity requirements.

Cash and bank balances comprise cash in hand and balances with Banks as on reporting date.

2.18 Share Capital

Financial instruments issued by the company which evidences a residual interest in the asset of the company after deducting all the liabilities are classified as the equity instruments. Such equity instruments is presented as share capital in the statement of financial position which represents the par value of equity shares issued. The company has classified financial instruments as equity when there is no contractual obligation to transfer cash, other financial assets or issue available number of own equity instruments.

2.19 Reserve and Surplus

During the year, the Company has transferred the current year's profit to retained earnings after appropriations. A portion of the retained earnings has been utilized for the payment of dividends to shareholders, which has been duly adjusted in the statement of changes in equity. The reserves and surplus also include other statutory and non-statutory reserves, as applicable. All reserves are free for distribution, unless otherwise stated.

2.20 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the company and the revenue and associated cost incurred or to be incurred can reliably be measured. Revenue is recognised at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring the goods or services to a customer i.e. on transfer of control of these goods or service to the customer. Revenue from operation is net of Indirect Taxes, returns and discounts.

Income recognition for the revenue streams is as below:-

i) Revenue from sales Of Services Operations

Revenue from the sale of Services shall be recognized when all the following conditions have been satisfied:

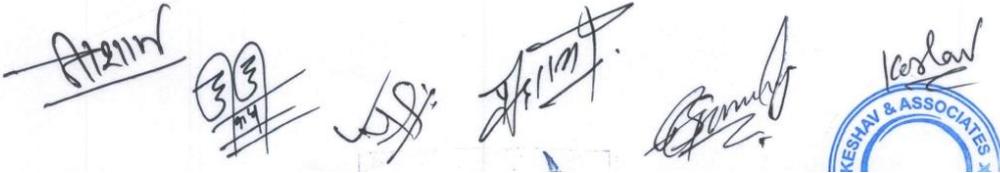
The service has been fully provided and the Company has satisfied its performance obligations as per the contract.

- > The customer has obtained control of the service and can derive economic benefits from it.
- > The transaction price is reliably measurable, ensuring no significant uncertainty in determining the value of the service provided.
- > There is a reasonable expectation of collectability, considering the customer's ability and intent to make payment

The company has not commenced the operation by the end of fiscal year and hence the revenue from operation has not been recorded in the books.

ii) Other Income

- > Other Incomes have been recognized on accrual basis in the financial statement.
- > Interest income is recognized on the time proportion basis using the effective interest rate.



2.21 Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to Nepalese Rupees using the spot foreign exchange rate ruling at that date and all differences arising on non-trading activities are taken to 'Other Operating Income' in the Statement of Profit or Loss. The foreign currency gain or loss on monetary items is the difference between amortized cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortized cost in foreign currency translated at the rates of exchange prevailing at the end of the reporting period.

Non-monetary items in a foreign currency that are measured in terms of historical cost are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items in foreign currency measured at fair value are translated using the exchange rates at the date when the fair value was determined.

Foreign exchange differences arising on the settlement or reporting of monetary items at rates different from those which were initially recorded are dealt with in the Statement of Profit or Loss. However, foreign currency differences arising on available-for-sale equity instruments are recognized in other comprehensive income

The company does not have any foreign currency denominated assets, liabilities, income and expenses.

2.22 Employee Benefits

i) Short term-Employment Benefits:

The cost of all short-term employee benefits (that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service) are recognised during the period in which the employee renders the related service. The accruals for employee entitlements to benefits such as salaries, bonuses and annual leave represents the amount which the Company has present obligation to pay as a result of the employee's services and obligation can be measured reliably.

ii) Post-Employment Benefits

A defined contribution plan is a post employment plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amount. The Company has no schemes of retirement benefits for staffs in the form provident fund (defined contribution plan) as per the requirement of the Labour Act, 2074.

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have been earned in the current and prior periods, discount that amount and deducting the fair value of any plan assets. The calculation of defined benefit-obligation is performed annually by a qualified actuary using the projected unit credit method. The company has no schemes of retirement benefits for staffs in the form of defined benefit plan.

2.23 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

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.










Deferred Tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities. Deferred income tax is recognized using the statement of financial position and its tax base. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in the financial statements, except when the deferred income tax arises from the initial recognition of goodwill, an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred income tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred income tax asset to be utilized. The Company has recognized deferred tax asset/liabilities on the items through which such temporary difference has arisen.

Deferred tax is calculated on temporary differences using the effective tax rate of 25% (Previous Year 25%). Deferred tax liabilities (net of liabilities) have been recognized in respect of all tax loss and other temporary differences giving rise to deferred tax asset where the management believe it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized in accordance with NFRS.

2.24 Inventories

As per NAS 2, "Inventories", Inventories shall be carried at the lower of net realizable value or cost. Cost comprises of all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and the necessary estimated expenses.

Company does not possess any inventories during the reporting date.

2.25 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial asset is any asset that is:

- Cash
- An equity instrument of another entity;
- A contractual right:
 - To receive cash or another financial asset from another entity; or
 - To exchange financial assets or financial liabilities with another entity under conditions that are potentially favorable to the entity; or
- A contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

The company's principal financial assets comprises of assets held at fair value, trade and other receivables as well as advances.

A financial liability is any liability that is:

- Contractual obligation:
 - To deliver cash or another financial asset to another entity; or
 - To exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity; or
- a contract that will or may be settled in the entity's own equity instruments and is:



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While the company's financial liabilities consist of long-term borrowings, short term borrowings and trade payables.

Recognition and measurement

The Company recognizes financial assets and financial liabilities initially at its fair value plus in the case of Financial Assets and financial liabilities not "at Fair value through Profit or Loss", transaction costs that are attributable to the acquisition or issue of the financial assets and financial liabilities. The transaction costs of Financial Assets carried "at Fair Value through Profit or Loss" are expensed in the Statement of Profit & Loss.

Subsequent Measurement of Financial Assets

i) Financial Assets measured at amortized cost:

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. These instruments are recognized at amortized cost using effective interest rate. This classification includes trade receivables, advances and deposit. These instruments are mostly non-interest bearing and where interest component is present the implicit interest rate approximates effective interest rate. Therefore, it is assumed that the carrying amount represents the amortized cost of the assets.

ii) Financial Assets at fair value through other Comprehensive Income (FVTOCI):

A financial asset is measured at Fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. These financial assets are measured at fair value and changes are taken to statement of other comprehensive income. This classification includes equity securities held to maturity.

iii) Financial Assets at Fair value through profit or loss (FVTPL):

A financial asset which is not classified in any of the above categories is measured at FVTPL. These financial assets are measured at fair value and changes are taken to state loss. This classification includes quoted or unquoted equity securities held for trading.

Subsequent Measurement of financial liabilities:

After initial recognition, financial liabilities that are not carried at fair value through profits or loss are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in the Statement of Profit or Loss when the liabilities are derecognized, and through amortization process.

All financial liabilities held by the company are classified as financial liabilities held at amortized cost using effective interest rate. Financial liabilities held by the company are both interest bearing and non-interest bearing.

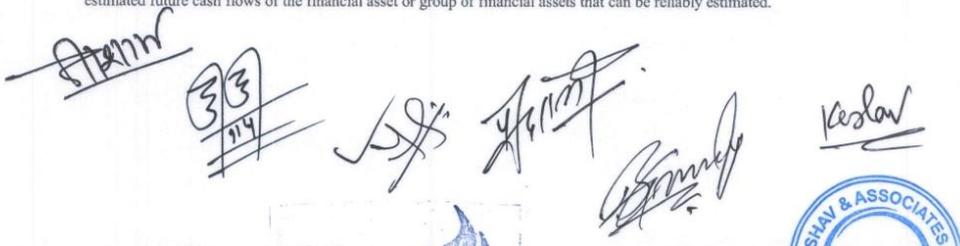
The non-interest-bearing instruments' carrying value represents the amortized cost. For interest bearing financial liabilities which comprises of the bank loans, interest charged by the bank approximates effective interest rate and the rate is considered for calculation of amortized cost of liability and the finance cost. The effect of initial charges and its impact on effective interest rate is considered not material and the carrying value is considered to approximate the amortized cost.

De-recognition:

The Company De-recognizes financial assets when the right to receive cash flows from the assets have expired or when it has transferred substantially all risks and rewards of ownership. If substantially all the risks and rewards have been neither retained nor transferred and the Company has retained control, the assets continue to be recognized to the extent of the Company's continuing involvement. Financial liabilities are derecognized when the obligation under the liability is discharged, cancelled or expired.

Impairment of financial assets

At each reporting date the Company assesses whether there is any objective indication that an asset or a group of financial assets may have been impaired. If such indication exists, the recoverable amount is determined. A financial asset or a group of financial assets is impaired and impairment losses are incurred if, and only if, there is objective evidence of impairment as a result of one or more events occurring after the initial recognition of the asset (a loss event), and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.


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The Company considers the following factors in assessing objective evidence of impairment:

- i) Whether the counterparty is in default of payments.
- ii) When a counterparty files for bankruptcy, and this would avoid or delay discharge of its obligation.
- iii) Where the Company initiates legal recourse of recovery in respect of a credit obligation of the counterparty.
- iv) Where the Company consents to a restructuring of the obligation, resulting in a diminished financial obligation, demonstrated by a material forgiveness of debt or postponement of scheduled payments.
- v) Where there is observable data indicating that there is a measurable decrease in the estimated future cash flows of a group of financial assets, although the decrease cannot yet be identified with specific individual financial assets

Offsetting of Financial Instruments

The company offsets the financial assets and liabilities, and presents the net amount in the Statement of Financial Position when and only when, it has a legal right to set off the amounts and intends either to settle them on a net basis or to realize the assets and settle the liability simultaneously.

2.26 Financing and Borrowing Cost:

As per NAS 23, "Borrowing Cost", Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of an asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

2.27 Provisions, Contingent assets and Contingent Liabilities

As per NAS 37, "Provisions, Contingent Liabilities and Contingent Assets", Provision is a liability of uncertain timing or amount. An entity recognizes provision when three basic criterias as listed below are met:

- i) there is a present obligation as a result of past events.
- ii) it is probable that an outflow of resources embodying the future economic benefits will be required to settle the obligation and
- iii) a reliable estimate can be made of the amount of the obligation

Contingent liabilities are possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non- occurrence of one or more future uncertain events not wholly within the control of the entity or a present obligation that arises from the past events but is not recognised.

Contingent liabilities are not recognised but disclosed in financial statements.

Contingent assets is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent assets are not recognised but disclosed in the financial statements.

Company does not have any contingent liability for the reporting period.

2.28 Leases

The determination of whether an arrangement is a lease or it contains a lease, is based on the substance of the arrangement and requires an assessment of whether the fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset.

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases. The lease rentals under such agreement are recognized in the statement of profit or loss as per the terms of the lease.

The Company recognizes rental expense from operating lease on a straight-line basis over the term of operating lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for lessors expected inflationary cost increases, such increases are recognized in the year in which such benefits accrue.

As per NFRS 16, "Leases", at the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.


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However on our assumption of lease for to either short-term leases or leases for which the underlying asset is of low value, the lessee shall recognise 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.

The Company has elected not to recognize ROU Assets and lease liabilities for leases of low value assets and short term leases for which the lease term ends within 12 months of the date of initial recognition. Since the amount of lease rentals is of low value, NFRS 16 has not been applied and lease rentals has been recognized in Statement of Profit or Loss considering the lease as operating lease.

2.29 Related Party Disclosures

A) Relationships

A party is related to an entity if:

(a) directly, or indirectly through one or more intermediaries, the party:

(i) controls, is controlled by, or is under common control with, the entity (this includes parents, subsidiaries and fellow subsidiaries);

(ii) has an interest in the entity that gives it significant influence;

(iii) has joint control over the entity;

(b) the party is an associate (An associate is an entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a subsidiary nor an interest in a joint venture.) of the entity.

B) Directors

Key Management Personnel and their immediate family members are also considered to be related parties for disclosure purpose as per NAS-24 "Related Party Disclosures".

As per Nepal Accounting Standard (NAS 24) "Related Party Disclosures", Key Management Personnel are those having authority and responsibility for planning, directing and controlling the activities of the entity directly or indirectly. The Company considers the members of its Board, Chief Executive Officer and all managerial level executives as Key Management Personnel (KMP) of the company.

Following is the list of the directors and Vice-President bearing office at the July 15, 2024:

1) Chintamani Sharma	Managing Director
2) Prem Sharma Subedi	Director
3) Prem Giri	Director
4) Krishna Bahadur Dhakal	Director
5) Bishnu Prasad Gurung	Director
6) Bina Gurung	Director

All transactions with related parties are carried out by the company at arm's length price. The details of related parties and Details of transactions and payments to the directors is listed below:

		For FY 2080-81
Name	Nature of Transaction	Amount (NRs.)
Chintamani Sharma	Allowance	69,000
Prem Subedi Sharma	Allowance	57,500
Bina Gurung	Allowance	57,500
Prem Giri	Allowance	57,500
Bishnu Prasad Gurung	Allowance	57,500

Details of transactions with related parties is listed below:

		For FY 2080-81
Name	Nature of Transaction	Amount (NRs.)
Bandipur Cable Car & Tourism Limited	Investment	50,370,000
Buddhima Chhimkeshwori Darshan Pvt. Ltd.	Advance for Investment	3,400,000
Bandipur Cable Car & Tourism Limited	Receivable	16,507,867
Bandipur Cable Car & Tourism Limited	Sales - Vehicle	6,630,176
RKD Holdings Limited	Payable	18,463,314
RKD Holdings Limited	Purchase - CWIP	7,800,000
Bandipur Skywalk & Recreation Pvt. Ltd	Receivable	38,000,000
Biz Bazar Limited	Payable	2,729,738



As per NAS 24, "Related Party Disclosure", control is defined as the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control generally exists when an investor holds more than 50% of the voting power of an investee, unless it can be clearly demonstrated otherwise.

Based on the shareholding structure, the Company is controlled by the following entity:

Name	Shareholding %	Nature of Relationship
R.K.D. Holdings Limited	85.33%	Parent Company (Control)

2.30 Earnings per share (EPS)

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all potentially dilutive securities.

	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
(a) Net profit/ (loss) after tax as per statement of profit and loss attributable to equity shareholders	(1,254,695)	18,535,333
(b) Net Profit/ (loss) attributable to equity shareholders adjusted for income dilution	(1,254,695)	18,535,333
(c) Weighted average number of equity shares for Basic EPS	777,000	777,000
(d) Weighted average number of equity shares for Diluted EPS	777,000	777,000
(e) Basic earnings per share (in Rs.)	(1.61)	23.85
(f) Diluted earnings per share (in Rs.)	(1.61)	23.85
(g) Face value per equity share	100	100

2.31 Cash Flow Statement

The Company has reported its cash flow statement applying the "Indirect Method" in accordance with NAS 07 - "Statement of Cash Flows".

'Cash and Cash Equivalents', as referred to in the statement of cash flows are the same as presented on the face of the consolidated statement of financial position. 'Cash Flows' are inflows and outflows of cash and cash equivalents.

The Statement of cash flows reports cash flows during the period classified by operating, investing and financing activities as defined hereunder:

- | | |
|--------------------------|--|
| a) Operating Activities: | are the principal revenue generating activities of the reporting entity and other activities that are not classified as investing or financing activities. |
| b) Investing Activities: | are the acquisition and disposal of long-term assets and other long term investments. |
| c) Financing Activities: | are activities that result in changes in the size and composition of the contributed equity and borrowed capital of the company. |

2.32 CSR Reserve

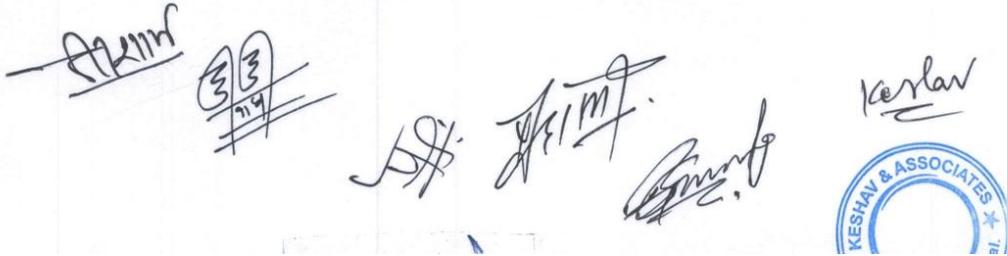
Section 54 of Industrial Enterprises Act, 2076 provides the statutory requirement to set aside at least one percent of its annual profit in each fiscal year for the purpose of performing the corporate social responsibility.

The company has not created any CSR Reserve since it is yet to have operational income.

2.33 Comparative Information

The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

Area in which accounting policies are changed, treatment of same has been given in the financial statement. Previous years figure have been regrouped and/or rearranged wherever necessary to facilitate comparison.



Property, Plant and Equipment
Details of property, plant and equipment of the company as under:

Note - 3
Amount in NRS.

Particulars	Land	Building	Furniture and Fixtures	Computer & Office Equipments	Vehicles	Plant and Machinery	Total	Capital Work in Progress		
Cost										
Cost as at 01.04.2079	15,259,380	-	12,389	267,259	6,530,177	-	22,169,205	-	22,169,205	
Addition during the FY 2079/80	17,541,640	-	-	-	-	-	17,541,640	-	17,541,640	
Revaluation & adjustments	-	-	-	-	-	-	26,112,976	-	(26,112,976)	
Disposals	(26,112,976)	-	-	-	-	-	13,597,869	-	13,597,869	
Balance as on 31.03.2080	6,688,044	-	12,389	267,259	6,530,177	-	13,597,869	-	13,597,869	
Balance as at 01.04.2080	6,688,044	-	12,389	267,259	6,530,177	-	13,597,869	-	13,597,869	
Addition during the FY 2080/81	-	-	-	-	-	-	-	7,800,000	-	7,800,000
Revaluation & adjustments	-	-	-	-	-	-	(6,530,177)	-	(6,530,177)	
Disposals	-	-	-	-	-	-	6,967,692	7,800,000	14,767,692	
Balance as on 31.03.2081	6,688,044	-	12,389	267,259	(6,530,177)	-	6,967,692	7,800,000	14,767,692	
Accumulated Depreciation										
Balance as at 01.04.2079	-	-	-	5,868	171,582	2,019,933	-	-	2,197,383	
Change for the FY 2079/80	-	-	-	1,549	53,432	663,018	-	-	718,018	
Disposals	-	-	-	-	-	-	-	-	-	
Balance as on 31.03.2080	-	-	-	7,416	225,034	2,682,951	-	-	2,915,401	
Balance as at 01.04.2080	-	-	-	7,416	225,034	2,682,951	-	-	2,915,401	
Change for the FY 2080/81	-	-	-	1,549	42,225	461,388	-	-	505,161	
Disposals	-	-	-	-	-	(3,144,339)	-	-	(3,144,339)	
Balance as on 31.03.2081	-	-	-	8,965	267,259	-	-	-	276,224	
Closing Balance as at 01.04.2079	15,259,380	-	6,521,20	95,676,90	4,610,244	-	19,971,822	-	19,971,822	
Closing Balance as at 31.03.2080	6,688,044	-	4,973	42,225	3,947,226	-	10,687,467	-	10,687,467	
Closing Balance as at 31.03.2081	6,688,044	-	3,424	-	-	-	6,691,468	7,800,000	14,491,468	

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Intangible assets				Note - 4	
				Amount in NRS.	
Particulars	Website	Computer Software	Lease Hold Assets	Total Intangible Assets	
Cost					
Deemed Cost as at 01.04.2079	-	4,026,549	-	-	-
Addition during the FY 2079/80	1,725,664	4,026,549	-	-	5,752,212
Disposals	-	-	-	-	-
Balance as on 31.03.2080	1,725,664	4,026,549	-	-	5,752,212
Balance as at 01.04.2080	1,725,664	4,026,549	-	-	5,752,212
Addition during the FY 2080/81	-	-	-	-	-
Disposals	-	-	-	-	-
Balance as on 31.03.2081	1,725,664	4,026,549	-	-	5,752,212
Amortization					
Balance as at 01.04.2079	-	-	-	-	-
Charge for the FY 2079/80	473	1,103	-	-	1,576
Disposals	-	-	-	-	-
Balance as on 31.03.2080	473	1,103	-	-	1,576
Balance as at 01.04.2080	473	1,103	-	-	1,576
Charge for the FY 2080/81	1,72,566	402,655	-	-	575,221
Disposals	-	-	-	-	-
Balance as on 31.03.2081	1,73,039	403,758	-	-	576,797
Closing Balance as at 01.04.2079	-	-	-	-	-
Closing Balance as at 31.03.2080	1,725,191	4,025,446	-	-	5,750,636
Closing Balance as at 31.03.2081	1,852,625	3,622,791	-	-	5,475,415










Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad

Schedules forming an integral part of the Financial Statement as on 31st Ashadh , 2081 (15th July, 2024)

Particulars	Amounts (NRs.)		
	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Deferred tax	Note -5		
Assets Base as per Financials	5,178,839	9,745,060	4,712,442
Assets Base as per Tax	4,352,212	7,979,706	3,270,076
Deductible/(Taxable) Temporary Difference	(826,628)	(1,765,354)	(1,442,366)
Liability Base as per Financials	-	-	-
Liability Base as per Tax	-	-	-
Deductible/(Taxable) Temporary Difference	-	-	-
Total of temporary/(taxable) difference	(826,628)	(1,765,354)	(1,442,366)
Tax rate	25%	25%	25%
Deffered Tax Liabilities/ (Assets)	(206,657)	(441,339)	(360,591)
Total	(206,657)	(441,339)	(360,591)
Deferred tax (expense)/income	(234,682)	80,747	360,591

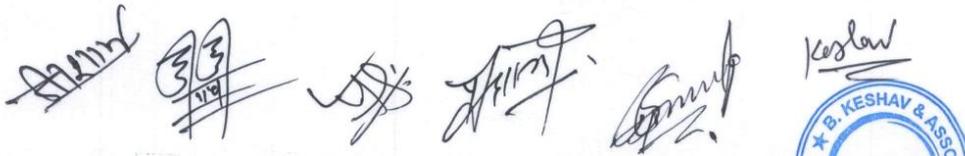
Details	Amounts (NRs.)		
	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Investment	Note -6		
Investment (Non Current)	Note-6.1		
Investment in other company's share	50,370,000	50,000,000	50,000,000
Investment in Secondary Market & Derivatives	-	-	-
Total	50,370,000	50,000,000	50,000,000

Details	Amounts (NRs.)		
	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Investment (Current)	Note-6.2		
Investment Held to Maturity	-	-	-
Total	-	-	-

Details	Amounts (NRs.)		
	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Advance for Investment	Note-6.3		
Investment in other company's share	3,400,000	370,000	370,000
Investment Held to Maturity	-	-	-
Total	3,400,000	370,000	370,000

Particulars	Amounts (NRs.)		
	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Cash and Cash Equivalent	Note -7		
Cash in Hand (as certified by management)	-	-	-
Cheque/Draft in hands	-	-	-
Balance with Banks	602,677	273,088	34,716
Total	602,677	273,088	34,716

Particulars	Amounts (NRs.)		
	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Bank Balances	Note -7.1		
NIC Asia Bank Ltd.	602,677	273,088	34,716
Total	602,677	273,088	34,716



Panchase Cable Car & Tours Limited
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Schedules forming an integral part of the Financial Statement as on 31st Ashadh , 2081 (15th July, 2024)

Particulars	Note - 8 Amounts (NRs.)		
	As at Ashadh 31, 2081	As at Ashadh 31, 2080	As at Shrawan 01, 2079
Land Sales Receivable	38,000,000	80,000,000	-
Less: Provision for Doubtful debts	-	-	-
Total	38,000,000	80,000,000	-

Particulars	Note - 9 Amounts (NRs.)		
	As at Ashadh 31, 2081	As at Ashadh 31, 2080	As at Shrawan 01, 2079
Work Advance	159,660	1,102,324	4,514,750
Advance for Expenses	250,000	-	10,000
VAT Receivable	7,152,590	6,792,265	570,919
Other Receivable and Advances	20,021,981	4,095,000	13,550,092
Prepaid Expenses	-	-	1,735
Advance Tax	99,453	-	-
Less: Provision for Doubtful Debt	-	-	-
Total	27,683,683	11,989,590	18,647,497











Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad

Schedules forming an integral part of the Financial Statement as on 31st Ashadh , 2081 (15th July, 2024)

Particulars	Note - 10		
	As at Ashadh 31, 2081	As at Ashadh 31, 2080	As at Shrawan 01, 2079
Equity Share Capital			
Authorized Capital (3,100,000 shares of Rs. 100 each)	310,000,000	310,000,000	310,000,000
Issued Capital (1,300,000 shares of Rs. 100 each)	130,000,000	130,000,000	130,000,000
Subscribed and Paid- Up Capital (777,000 shares of Rs.100 each)	77,700,000	77,700,000	77,700,000
Total	77,700,000	77,700,000	77,700,000

At the Annual General Meeting (AGM) held on 2080.12.03 (B.S.), the shareholders of the Company approved the subdivision of the face value of each equity share from NPR 1,000 (One Thousand) to NPR 100 (One Hundred). This change was made in accordance with the provisions of the Companies Act and following necessary amendments to the Memorandum of Association (MOA) and Articles of Association (AOA).

a) Reconciliation of the number of Shares	As at 15th July 2024	
	No of Shares	Amount(in lakhs)
Equity Shares		
Balance at the beginning of the year	777,000	77,700,000
Addition during the year	-	-
Balance as at the end of the year	777,000	77,700,000

b) Right , Preferences and Restrictions attached to Shares

Equity Shares: The company has one class of equity shares having a par value of NRs.100 per share. Each share holder is eligible for one vote per share held. The dividend proposed by the shareholder is subject to the approval of the shareholders in annual general meeting, except in case of interim dividend. In the event of liquidation, the equity shareholder eligible to receive the remaining assets of the company after the distribution of the preferential amounts, in proportion to their shareholding.

Retained Earnings

Note -11

Retained earnings is the amount of net profit left over for the business after it has paid out dividends to its shareholders. Retained earnings is maintained by company to strengthen a company's financial position. Detail of such retained earnings and reserve has been tabulated below:

Particulars	Figures in NRs.		
	As at Ashadh 31, 2081	As at Ashadh 31, 2080	As at Shrawan 01, 2079
Opening balance	13,089,235	(5,446,098)	(5,716,800)
Prior Period Adjustment	-	-	1,802,957
Net profit after tax during the year	(1,254,695)	18,535,333	(1,532,255)
Dividend Paid	(7,770,000)	-	-
Total	4,064,540	13,089,235	(5,446,098)

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Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad

Schedules forming an integral part of the Financial Statement as on 31st Ashadh, 2081 (15th July, 2024)

Trade Payables Note - 12
Figures in NRs.

Particulars	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Creditors for Goods & Services	5,029,462	10,749,203	-
Total	5,029,462	10,749,203	-

Other Liabilities Note - 13
Amounts (NRs.)

Particulars	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Other Payable	19,567,314	27,037,814	467
Audit Fee Payable	152,675	73,875	44,325
Staff Bonus Payable	-	2,520,605	-
Consultancy Fee Payable	170,600	111,500	-
Total	19,890,589	29,743,794	44,792

Other Current Liabilities Note - 14
Amounts (NRs.)

Particulars	As at	As at	As at
	Ashadh 31, 2081	Ashadh 31, 2080	Shrawan 01, 2079
Statutory Dues IE VAT, Excise, Income Tax Payable	4,036,566	3,758,888	30,172
Total	4,036,566	3,758,888	30,172

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Panchase Cable Car & Tours Limited
Pokhara - 08, Newroad

Schedules forming an integral part of the Financial Statement
for the year ended 31st Ashadh, 2081 (15th July, 2024)

Particulars	Note - 15 Amounts (NRs.)	
	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
Gain on Sale of Asset	3,144,338	53,887,024
Miscellaneous Income	19,002	65,545
Total	3,163,340	53,952,569

Particulars	Note - 16 Amounts (NRs.)	
	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
Salary Expenses	576,000	3,078,326
Allowance Expenses	107,624	-
Total	683,624	3,078,326

Particulars	Note - 17 Amounts (NRs.)	
	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
Insurance Expenses	35,406	46,468
Consultancy Fee	120,000	103,097
Advertisement Expenses	10,000	3,186
AGM Expenses	305,042	53,363
Audit Fee	80,000	75,000
House Rent Expenses	273,333	373,333
Miscellaneous Expenses	-	2,716
Office Expenses	96,689	1,272
Printing and Stationary	34,441	47,215
Refreshment Expenses	8,801	50,794
Repair and Maintenance	1,150,442	-
Fuel Expenses	2,655	-
Meeting Allowance	299,000	-
Total	2,415,809	756,445

Particulars	Note - 18 Amounts (NRs.)	
	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
Selling & Distribution Expenses	-	24,249,161
Total	-	24,249,161

Particulars	Note - 19 Amounts (NRs.)	
	Year ended Ashadh 31, 2081	Year ended Ashadh 31, 2080
Interest Expenses	-	-
Bank Charges	795	330
Total	795	330



20.1 First time adoption of NFRS

Note - 20

The Company has prepared the opening balance sheet as per NFRS as of Shrawan 1, 2078 (the transition date) by recognising all assets and liabilities whose recognition is required by NFRS, not recognising items of assets or liabilities which are not permitted by NFRS, by reclassifying items from previous GAAP to NFRS as required under NFRS, and applying NFRS in measurement of recognised assets and liabilities. However, this principle is subject to the certain exception and certain optional exemptions availed by the Company as detailed below.

i) Recognition of Property, Plant and equipment and intangible assets

The Company has elected to measure its property, plant and equipment and intangible assets at their actual historical purchase cost from their respective dates of acquisition, instead of continuing with the carrying values under previous GAAP. Accordingly, the original purchase prices less Depreciation have been used as the deemed cost for these assets at the transition date in accordance with the exemptions permitted under NFRS 1 – First-time Adoption of NFRS.

20.2 Reconciliation between previous GAAP and NFRS

The following reconciliations provide the effect of transaction to NFRS from previous GAAP in accordance with NFRS 1.

a) Retained Earnings as at 01-04-2079

Particular	Amount
Retained Earnings under previous GAAP on 01-04-2079	(7,249,055)
<u>Adjustments:</u>	
Change in accounting policy:	
Depreciation	1,442,366
Assets written off	-
Present Value of Defined Benefit Obligation	-
Deferred tax adjustment (net)	360,591
Retained Earning under NFRS at 01-04-2079	(5,446,098)

b) Net Profit for the year ended 31-03-2080

Particulars	For FY 2079-80
Profit/(loss) after tax under previous GAAP	18,416,844
<u>Adjustments:</u>	
Impact of Depreciation	(57,340)
Impact of Gratuity expense	-
Impact of Deferred Tax	175,829
Total Comprehensive Income/(loss) as per NFRS at 31-03-2080	18,535,333

c) There are no material adjustments to the statements of cash flows as reported under previous GAAP.










21 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Note - 21

The Company's principal financial liabilities comprise loans and borrowings and trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets comprise trade and other receivables, and cash and short-term deposits that arrive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk.

The Company's senior management oversees the management of these risks.

The Board of Directors reviews and agrees policies for managing each of these risks which are summarized below.

21.1 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise four types of risk: interest rate risk, currency risk, commodity price risk and other price risk, such as equity price risk. Financial instruments affected by market risk include loans and borrowings and deposits.

a) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's bank overdraft and short term deposits.

The Company manages its interest rate risk by negotiating with highly reputed commercial banks.

b) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a different currency from the Company's functional currency).

The Company actively manages its foreign currency risk by minimizing the holding period of payables denominated in foreign currencies. Wherever feasible, it hedges foreign exchange exposures through forward contracts to reduce the impact of currency fluctuations. As of Ashad 31, 2081 (July 15, 2024), the Company has no outstanding forward contracts.

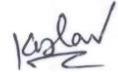
21.2 Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily for trade receivables) and from its financing activities, including deposits with banks and financial institutions.

21.3 Liquidity risk

The Company monitors its risk to a shortage of funds on a regular basis through cash forecasts.

The Company's objective is to maintain a balance between continuity of funding and flexibility through the use of bank overdrafts and bank loans. Access to sources of funding is sufficient.





भाग- ४

कम्पनी ऐन, २०६३ बमोजिमको
प्रतिवेदन

कम्पनि ऐन, २०६३ को दफा ७८ अनुसार

पन्चासे केबुल कार एण्ड टुर्स लिमिटेडको

प्रतिवेदन

आ.व २०८०/८१

क. बाँडफाँड भएको शेयरको संख्या : कुल रु. ७,७७,००,००० बराबरको प्रतिकित्ता रु १०० अंकित दरका कुल ७,७७,००० कित्ता शेयर बाँडफाँड भएको छ ।

ख. बाँडफाँड भएको शेयरमध्ये चुक्ता भएको र नभएको शेयरको संख्या : बाँडफाँड भएको ७,७७,००० कित्ता शेयरको सम्पूर्ण रकम चुक्ता भइ सकेको ।

ग. कम्पनीमा रहेको पद अनुसार निजहरूलाई भुक्तान गरिएको पारिश्रमिक भत्ता तथा सुविधाको रकमको विवरण :

क्र.स.	नम	पद	वार्षिक पारिश्रमिक र भत्ता (रु.)
१.	श्री चिन्तामणी शर्मा	प्रबन्ध सञ्चालक	६९,०००
२.	श्री प्रेम शर्मा सुवेदी	सञ्चालक	५७,५००
३.	श्री प्रेम गिरी	सञ्चालक	५७,५००
४.	श्री विष्णु प्रसाद गुरुड	सञ्चालक	५७,५००
५.	श्री बिना गुरुड	सञ्चालक	५७,५००
६.	बि. केशव एण्ड एसोसिएट्स	लेखापरीक्षक	८०,०००

घ. कम्पनीको चुक्ता पूँजको पाँच प्रतिशत वा सो भन्दा बढी शेयर खरिद गरी लिने व्यक्ति वा संगठित संस्थाको नाम र निजहरूको नाममा रहेको शेयर वा डिबेन्चरको विवरण :

क्र. स.	नाम	शेयर प्रतिशत
१.	आर.के.डि. होल्डिंग्स लिमिटेड	८५.३३%

ड. शेयर बिक्रीबाट प्राप्त भएको जम्मा रकम र सम्बन्धित आर्थिक वर्षमा कम्पनीले खरिद गरेको तथा जारी गरेको नयाँ शेयर तथा डिबेन्चरको विवरण :

आर्थिक वर्ष २०८०/८१ मा शेयर बिक्रीबाट प्राप्त रकम: छैन ।

आर्थिक वर्ष २०८०/८१ मा कम्पनीले भुक्तानी दिनु पर्ने हिसाबबाट मिलान गरी शेयर जारी गरिएको रकम: छैन ।

आर्थिक वर्ष २०८०/८१ मा कम्पनीले जारी गरेको नयाँ सेयर: छैन ।

च. सञ्चालकको आधारभूत सेयरधनी वा निजको नजिकका नातेदारले कम्पनीलाई बुझाउन बाँकी रहेको रकम : त्यस्तो बुझाउन बाँकी रकम छैन ।

छ. सेयर विक्री वा अन्य कुनै काम कुरा गरे वापत दिएको वा दिनु पर्ने रकम : त्यस्तो बुझाउन बाँकी रकम छैन।

ज. बैंक तथा वित्तीय संस्थाहरूबाट लिएको ऋण तथा बुझाउन बाँकि रहेको साँवा तथा ब्याजको रकम :

आर्थिक वर्ष २०८१/८२ मा बैंक तथा वित्तीय संस्थाहरूबाट लिएको ऋण : छैन

२०८१ असार मसान्तमा बुझाउन बाँकीरहेको साँवा: छैन

२०८१ असार मसान्तमा बुझाउन बाँकी रहेको ब्याज : छैन

झ. कम्पनीले भुक्तानी लिनु पर्ने वा कम्पनीले अन्य व्यक्तिलाई भुक्तानी गर्नु पर्ने भनी दाबी गरिएको रकम वा यस विषयमा मुद्धा मामिला चलि रहेको भए त्यसको विवरण : छैन ।

ञ. कम्पनीको व्यवस्थापनमा कार्यरत तथा अन्य स्तरमा कार्यरत विदेशीहरूको संख्या तथा निजहरूलाई भुक्तान गरिएको पारिश्रमिक, भत्ता तथा सुविधा : छैन ।

ट. कम्पनीको व्यवस्थापनमा कार्यरत तथा अन्य स्तरमा कर्मचारी वा कामदारको संख्या : २ जना ।

ठ. कम्पनी र कुनै विदेशी निकाय वा व्यक्तिहरू बीच लगानी, व्यवस्थापन वा प्राविधिक सेवा वा अन्य विषयमा एक वर्ष भन्दा बढि अवधिको लागी कुनै सम्झौता गरिएको भए सोको विवरण र सम्बन्धित आर्थिक वर्षमा त्यस्तो सम्झौता अनुसार भुक्तान गरिएको लाभांश, कमिसन, शुल्क, दस्तुर र रोयल्टी आदिको विवरण : नभएको ।

ड. कम्पनीको आर्थिक वर्ष २०८१/८२ को व्यवस्थापन खर्चको विवरण : रु. ३१,००,२२८

विवरण	रकम (रु)
कर्मचारी सुविधा खर्च	६८३,६२४
लेखा परिक्षण शुल्क	८०,०००
विमा शुल्क	३५,४०६
परामर्श शुल्क	१२०,०००
प्रिन्टिंग र स्टेशनरी शुल्क	३४,४४१
विज्ञापन शुल्क	१०,०००
कार्यालय शुल्क	९६,६८९
बैंक शुल्कहरू	७९५
भाडा शुल्क	२७३,३३३
वार्षिक साधारण सभा शुल्क	३०५,०४२
खाजा शुल्क	८,८०१

मर्मत सम्भार	११,५०,४४२
बैठक खर्च	२,९९,०००
इन्धन खर्च	२,६५५
जम्मा	३,१००,२२८

ढ. सेयरधनीहरूले बुझिलिन बाँकी रहेको लाभाशंको रकम : छैन ।

ण. कम्पनीले यस ऐन तथा प्रचलित कानूनको पालना पुर्ण रूपमा गरेको छ भन्ने कुराको उद्घोषण : आर.के.डी. होल्डिंग्स लिमिटेडले यस कम्पनी ऐन,२०६३ र यस कम्पनीले पालना गर्नुपर्ने अन्य प्रचलित कानूनको पुर्ण रूपमा पालना गरेको छ ।

त. अन्य आवश्यक कुरा : हाललाई अन्य कुरा केही पनि छैन ।



भाग- ५

पारित गर्नको लागि प्रस्तुत
प्रस्तावहरु

पारित गर्नका लागि प्रस्तुत गरिएको प्रस्तावित विषयहरू

क. सामान्य प्रस्ताव:

१. कम्पनीको प्रबन्ध संचालकज्यूबाट प्रस्तुत आ.व. २०८०।०८१ को वार्षिक प्रतिवेदनमाथि छलफल गरि पारित गर्ने सम्बन्धमा ।

२. आ.व. २०८०।०८१ को लेखापरीक्षकको प्रतिवेदन सहितको वासलात, नाफा नोक्सान हिसाब, नगद प्रवाह विवरण तथा सम्बन्धित अनुसुचिहरू सहितको वित्तिय विवरणहरू उपर छलफल गरि पारित गर्ने सम्बन्धमा ।

३. आगामी आ.व. २०८१।०८२ को लागि लेखापरीक्षकको नियुक्ति तथा निजको पारिश्रमिक तोक्ने सम्बन्धमा ।

ख. विविध ।



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