

**Deuti Technical Training Institute Pvt. Ltd**  
**Birendranagar-6 , Surkhet**

**Audit Report & Financial Statement  
Fiscal Year 2075/2076**

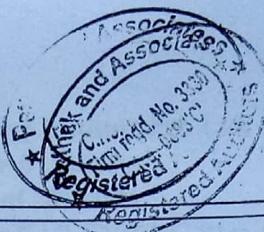
**Dilli Ram Pathak  
Registered Auditor**

**Pathak & Associates**

Birendranagar-6, Surkhet

Registered Auditor: Dilli Ram Pathak

Certificate No.: 0893 'C' Firm Reg no 3330



PAN: 300381809

Ph. No.: 9741093072

Date: 2076/09/15

To the Director

*Independent Auditor's Report*

**Deuti Technical Training Institute Pvt. Ltd**  
Birendranagar-6, Surkhet

We have audited the accompanying financial statements of **Deuti Technical Training Institute Pvt. Ltd**, which comprise the balance sheet as at 31<sup>st</sup> Ashad, 2076 (corresponding to 16 July, 2019), and the income statement and cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

**1. Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Nepal Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

**2. Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**3. Opinion on Financial Statement**

In our opinion and to the best of our information and according to the explanation given to us, read together with significant accounting policies and Notes to the accounts forming part of financial statements, the financial statements give a true and fair view of the financial position of the organization as of 31<sup>st</sup> Ashad, 2076 and of the results of its operations and its cash-flows for the year then ended in accordance with Nepal Accounting Standards or relevant practices, so far as applicable in compliance with prevailing laws.

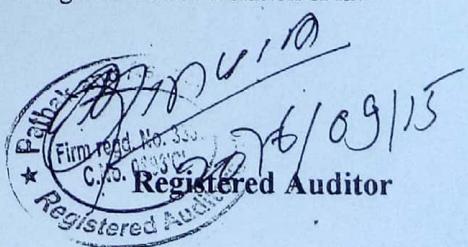
**4. Other Reporting**

Based on our examination of the financial statements, we report that;

- We have obtained all the information and explanations, which to the best of our knowledge and beliefs were necessary for the purpose of our audit.
- The accounts and records of the organization have maintained as required by law and practice.
- The financial statements dealt with this report are in agreement with the books of account.
- It has not come to our notice any act done causing direct loss or damage to the organization or violation of law by the members or employees deliberately.

Surkhet, Nepal

Date: 2076/09/21



**Deuti Technical Training Institute Pvt. Ltd**

Birendranagar-6, Surkhet

**For the Year of 2075/076**

INCOME STATEMENT FOR THE YEAR ENDING 31st ASHAD, 2076

| INCOME STATEMENT FOR THE YEAR ENDING 31st ASHAD, 2076                        |          |                     |                     |  |
|--|----------|---------------------|---------------------|--|
| Particulars  | Schedule | Current year        | Previous year       |  |
| 1. Income  | 17       | 6,005,060.00        | 5,925,465.00        |  |
| 2. Less: Direct cost   | 18       | 1,553,691.00        | 1,702,496.00        |  |
| <b>3. Gross Profit (1-2)</b>   |          | <b>4,451,369.00</b> | <b>4,222,969.00</b> |  |
| 4. Administrative expenses   | 19       | 4,104,299.00        | 3,921,888.00        |  |
| 5. Other Income  |          |                     |                     |  |
| <b>6. Net Operating Profit (loss) Before Dep. Interest &amp; Tax (3-4+5)</b> |          | <b>347,070.00</b>   | <b>301,081.00</b>   |  |
| 7. Less: Depreciation  | 1        | 114,694.78          | 148,008.05          |  |
| <b>8. Net Profit (loss) Before interest &amp; Tax (6-7)</b>                  |          | <b>232,375.22</b>   | <b>153,072.95</b>   |  |
| 9. Interest & charge   |          |                     |                     |  |
| 9(a) Repair & Maintenance  |          | 45,985.00           | 39,410.00           |  |
| <b>10. Net Profit loss before income Tax (8-9)</b>                           |          | <b>186,390.22</b>   | <b>113,662.95</b>   |  |
| Provision for Income Tax   |          | 46,597.55           | 38,268.24           |  |
| Paid income Tax Previous year  |          |                     |                     |  |
| Defers Tax (Assets\liabilities)  |          |                     |                     |  |
| <b>Net Profit (loss) after income tax</b>                                    |          | <b>139,792.66</b>   | <b>114,804.71</b>   |  |
| Balance of Profit (loss) up to Previous year                                 |          | 515,811.21          | 401,006.50          |  |
| <b>Surplus for Appropriation</b>   |          | <b>655,603.87</b>   | <b>515,811.21</b>   |  |

\*As per our report on even date

## **Accounting policies & Notes to accounts**

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Schedules referred to above from an integral part of financial statement

Managing Director



**Deuti Technical Training Institute Pvt. Ltd**

Birendranagar-6, Surkhet

For the Year of 2075/076

**PAN No.303671338**

**Balance sheet as on 31st Ashad 2076**

| <b>Particulars</b>  | <b>Schedule</b> | <b>Current Year</b> | <b>Previous Year</b> |
|---|-----------------|---------------------|----------------------|
| <b>Assets</b>   |                 |                     |                      |
| <b>1. property , plants &amp; Equipments</b>                | 1               | <b>427,695.85</b>   | <b>542,390.63</b>    |
| Gross Block   |                 | 542,390.63          | 690,398.68           |
| Less: Depreciation  |                 | 114,694.78          | 148,008.05           |
| Add: Capitalization Assets                                  |                 |                     |                      |
| <b>Net block</b>  |                 | <b>427,695.85</b>   | <b>542,390.628</b>   |
| <b>2. Invesment</b>   |                 |                     |                      |
|   |                 | <b>Sub Total</b>    | <b>427,695.85</b>    |
| <b>3. Current assets ,loan &amp; advance</b>                |                 |                     |                      |
| a. Cash & Bank Balance                                      |                 | 1,284,908.58        | 1,299,914.58         |
| b. Fee Receivable   |                 | 1,255,900.00        | 1,074,300.00         |
| c. Advance Income Tax                                       | 17              | -                   | -                    |
| d. Deferred Tax Assets (VAT)                                | 5               | 284,917.00          | 150,816.00           |
| e. Educational Materials                                    |                 | -                   | -                    |
| <b>Sub Total</b>  |                 | <b>2,825,725.58</b> | <b>2,525,030.58</b>  |
| <b>Total Assets</b>   |                 | <b>3,253,421.43</b> | <b>3,067,421.21</b>  |
| <b>EQUITY &amp; LIABILITIES</b>                             |                 |                     |                      |
| <b>1. Shareholder's found</b>                               |                 |                     |                      |
| a. Share capital  |                 | 2,500,000.00        | 2,500,000.00         |
| b. Reserve & surplus  |                 | 655,603.87          | 515,811.21           |
| <b>Total shareholder's found</b>                            |                 | <b>3,155,603.87</b> | <b>3,015,811.21</b>  |
| <b>2. Loans Found (Medium &amp; Long Term )</b>             |                 |                     |                      |
| a. Term Loan  |                 | -                   | -                    |
| b. Hire Purchase Loan                                       |                 | -                   | -                    |
| c. Unsecured Loan   |                 | -                   | -                    |
| <b>Sub Total</b>  |                 | -                   | -                    |
| <b>3. Current Liabilities , short Loans &amp; provision</b> |                 |                     |                      |
| a. Salary Payable   |                 |                     |                      |
| b. Sundry Creditors   |                 |                     |                      |
| c. House Rent TDS   |                 | 12,000.00           | 12,000.00            |
| d. Social Security Found 1%of Staff salary                  |                 | 29,220.00           | 29,610.00            |
| E. Audit Fee  |                 | 10,000.00           | 10,000.00            |
| F. Tax Provision  |                 | 46,597.55           |                      |
| <b>Sub Total</b>  |                 | <b>97,817.55</b>    | <b>51,610.00</b>     |
| <b>Total equity &amp; liabilities</b>                       |                 | <b>3,253,421.43</b> | <b>3,067,421.21</b>  |



# Deuti Technical Training Institute Pvt. Ltd

Birendranagar-6 , Surkhet

For the Year of 2075/076

PAN No.303671338

## Cash Flow Statement as on 31st Ashad 2076

| S.No. | Particulars   | Current Year        | Previous Year       |
|-------|---|---------------------|---------------------|
| A.    | <i>Cash flows from operating activities</i>                         |                     |                     |
|       | <b>1. Profit /Loss before taxation and exceptional item</b>         | 139,792.66          | 114,804.71          |
|       | <u>Adjustment :-</u>  |                     |                     |
|       | Added:  |                     |                     |
|       | Depreciation  | 114,694.78          | 148,008.05          |
|       | <b>2. Cash flows from operations before working capital changes</b> | <b>254,487.45</b>   | <b>262,812.76</b>   |
|       | (Increase)/Decrease in current assets                               | (315,701.00)        | (172,533.92)        |
|       | Increase /(Decrease) in current liabilities                         | 46,207.55           | (2,970.00)          |
|       | cash flows From operation   | <b>(15,006.00)</b>  | <b>(175,503.92)</b> |
|       | <b>Net cash flow form operating activities</b>                      | <b>(15,006.00)</b>  | <b>87,308.84</b>    |
| B.    | <u>Cash Flow From Investing Activities</u>                          |                     |                     |
|       | Interest/ Dividend Received   | -                   | -                   |
|       | Sale/(Purchased) of fixed assets                                    | -                   | -                   |
|       | Sale/(Purchased) of fixed securities                                | -                   | -                   |
|       | (Increase)/Decrease in loan, advance & deposits                     | -                   | -                   |
|       | (Increase)/Decrease in loan, pre-operational expenses\              | -                   | -                   |
|       | <b>Net cash flow form investing activities</b>                      | -                   | -                   |
| C.    | <u>Cash Flow From Financial Activities</u>                          |                     |                     |
|       | Additional Capital introduced                                       | -                   | -                   |
|       | Taken /(Repayment) of loans   | -                   | -                   |
|       | Withdrawn profit /Drawings/Last year Tax paid                       | -                   | -                   |
|       | <b>Net cash flow from financing activities</b>                      | -                   | -                   |
|       | Net Increase/(Decrease) in Cash during the year<br>(A+B+C)          | (15,006.00)         | 87,308.84           |
|       | Cash & Bank Balance at the beginning of the year                    | 1,299,914.58        | 1,212,605.74        |
|       | <b>Cash and bank balance at the end Of the year</b>                 | <b>1,284,908.58</b> | <b>1,299,914.58</b> |

Managing Director



*[Signature]*



**Deuti Technical Training Institute Pvt. Ltd**  
 Birendranagar-6, Surkhet  
 For the Year of 2075/076  
**PAN No.303671338**

**Statement of Sales & VRF Details Report**

| S.no         | Chaubasic | According to Sales book |               |            | According to VRF |            | different     |            |
|--------------|-----------|-------------------------|---------------|------------|------------------|------------|---------------|------------|
|              |           | Non Vat Sales           | Vatable Sales | Vat Amount | Vatable Sales    | Vat Amount | Vatable Sales | Vat Amount |
| 1            | Shrwan    |                         |               |            |                  |            |               |            |
| 2            | Bhadra    |                         |               |            |                  |            |               |            |
| 3            | Ashoj     |                         |               | -          |                  |            |               |            |
| 4            | Kartik    |                         |               | -          |                  |            |               |            |
| 5            | Minshir   |                         |               | -          |                  |            |               |            |
| 6            | Poush     |                         |               | -          |                  |            |               |            |
| 7            | Magh      |                         |               | -          |                  |            |               |            |
| 8            | Galgun    |                         |               | -          |                  |            |               |            |
| 9            | Chaitra   |                         |               | -          |                  |            |               |            |
| 10           | Baisak    |                         |               | -          |                  |            |               |            |
| 11           | Jestha    |                         |               | -          |                  |            |               |            |
| 12           | Ashad     |                         |               | -          |                  |            |               |            |
| <b>Total</b> |           |                         |               | -          |                  |            |               |            |

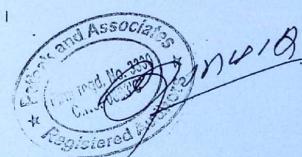
**Statement of Purchase & VRF Details Report**

| S.no         | Chaubasic | According to purchase book |                     |                   | According to VRF |                | different         |                  |
|--------------|-----------|----------------------------|---------------------|-------------------|------------------|----------------|-------------------|------------------|
|              |           | Fixed Assets               | Purchase Material   | VAT Amount        | Vatable Purchase | VAT Amount     | Vatable Purchase  | VAT Amount       |
| 1            | Shrwan    |                            | 427,905.00          | 55,627.65         | 427,905          | 55,628         | -                 | -                |
| 2            | Bhadra    |                            | 243,000.00          | 31,590.00         | 243,000          | 31,590         | -                 | -                |
| 3            | Ashoj     |                            | -                   | -                 | -                | -              | -                 | -                |
| 4            | Kartik    |                            | -                   | -                 | -                | -              | -                 | -                |
| 5            | Minshir   |                            | -                   | -                 | -                | -              | -                 | -                |
| 6            | Poush     |                            | -                   | -                 | -                | -              | -                 | -                |
| 7            | Magh      |                            | -                   | -                 | -                | -              | -                 | -                |
| 8            | Falgun    |                            | 29,216.00           | 3,798.08          | 29,216           | 3,798          | -                 | -                |
| 9            | Chaitra   |                            | -                   | -                 | -                | -              | -                 | -                |
| 10           | Baisak    |                            | 30,454.00           | 3,959.02          | 30,454           | 3,959          | -                 | -                |
| 11           | Jestha    |                            | 81,925.00           | 10,650.25         | 81,925           | 10,650         | -                 | -                |
| 12           | Ashad     |                            | 578,376.00          | 75,188.88         | 219,046          | 28,476         | 359,330.00        | 46,712.90        |
| <b>Total</b> |           |                            | <b>1,390,876.00</b> | <b>180,813.88</b> | <b>1,031,546</b> | <b>134,101</b> | <b>359,330.00</b> | <b>46,712.90</b> |

नोट:- असारको खरिद विवरण राष्ट्रा विल छुट भएकाले लेखापरीक्षणमा सञ्चाइएको छ । २ आगामी महिनाको विवरण पेस गर्दा भ्याट रु. ४६७११३ केडीट गर्ने ।



Reg. Auditor



# Deuti Technical Training Institute Pvt. Ltd

Birendranagar-6, Surkhet

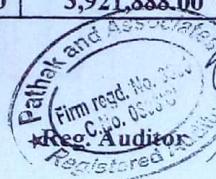
## Schedule Forming part of the P.L. Account for the fiscal year 2075/076

(1st Sharwan 2075 up to 31st Ashad 2076)

| Particulars                                 | Current Year        | Previous Year       |
|---|---------------------|---------------------|
| <b>Schedule 17</b>                          |                     |                     |
| <b>Details of Income</b>                    |                     |                     |
| Vatable Program                             |                     |                     |
| <b>Nonvatable Programme</b>                 |                     |                     |
| Admission fee                               | 864,000.00          | 720,000.00          |
| Annual fee                                  | 2,160,000.00        | 2,040,000.00        |
| Monthly Fee                                 | 2,322,000.00        | 2,580,000.00        |
| Exam Fee                                    | 432,000.00          | 360,000.00          |
| Registration Fee                            | 129,600.00          | 144,000.00          |
| Entrance Fee                                | 70,000.00           | 60,000.00           |
| Other Income                                | 27,460.00           | 21,465.00           |
| <b>Total</b>                                | <b>6,005,060.00</b> | <b>5,925,465.00</b> |
| <b>Schedule 18</b>                          |                     |                     |
| <b>Details of Direct Expenses (Trading)</b> |                     |                     |
| Opening Stock                               |                     | 42,910.00           |
| <u>Add:</u>                                 |                     |                     |
| Purchase Training Material                  | 1,390,876.00        | 1,142,896.00        |
| <b>Pur. Of Nonvat Program Material</b>      |                     |                     |
| Transportation                              | 6,455.00            | 29,785.00           |
| Loading & Unloading exp.                    |                     | 4,210.00            |
| Purchase of Educational Raw Material        | 156,360.00          | 482,695.00          |
| <u>Less:</u>                                |                     |                     |
| Purchase return                             |                     |                     |
| <b>Sub Total</b>                            | <b>1,553,691.00</b> | <b>1,702,496.00</b> |
| <u>Less: Closing Stock</u>                  |                     |                     |
| Educational Materials                       |                     |                     |
| <b>Cost of good sold</b>                    | <b>1,553,691.00</b> | <b>1,702,496.00</b> |
| <b>Schedule 19</b>                          |                     |                     |
| <b>Details of Administrative expenses</b>   |                     |                     |
| Staff Salary                                | 2,922,000.00        | 2,961,000.00        |
| Printing & Stationery                       | 148,760.00          | 138,465.00          |
| Travelling Expenses                         | 82,645.00           | 75,432.00           |
| Electricity & Water supply Charge           | 115,742.00          | 105,985.00          |
| House Rent                                  | 120,000.00          | 120,000.00          |
| Educational Tour                            | 45,640.00           | 215,960.00          |
| Telephone, Mobile & Internet Charge         | 42,695.00           | 39,745.00           |
| Guest respectable Expenses                  | 28,985.00           | 36,785.00           |
| Miss.Exp.                                   | 12,755.00           | 9,416.00            |
| Newspaper Expenses                          | 26,985.00           | 34,930.00           |
| Audit Fee                                   | 10,000.00           | 10,000.00           |
| Registration Fee (CTEVT)                    | 129,600.00          |                     |
| Entrance Fee (CTEVT)                        | 70,000.00           |                     |
| Exam Fee (CTEVT)                            | 216,000.00          |                     |
| Office Expenses                             | 59,842.00           | 95,740.00           |
| Tea & Refreshment                           | 72,650.00           | 78,430.00           |
| <b>Total</b>                                | <b>4,104,299.00</b> | <b>3,921,888.00</b> |



Managing Director



Dixit/10

**Deuti Technical Training Institute Pvt. Ltd**

Birendranagar-6, Surkhet

PAN No.303671338

Deducible Base

Details of Property, Plant & Equipment & Depreciation for the fiscal year 2075/076

| S.<br>N | Particulars               | Qty | Opening WDV       | Absorbed<br>purchase | Less:<br>Sales | Depreciable<br>Base | Rate | Dep.up to<br>last year | Dep. This<br>year | Total<br>Depreciable | Unabsorbed<br>Purchase | Closing WDV       |
|---------|---------------------------|-----|-------------------|----------------------|----------------|---------------------|------|------------------------|-------------------|----------------------|------------------------|-------------------|
|         | <b>Group A</b>            |     | -                 | -                    | -              | -                   | 5%   | -                      | -                 | -                    | -                      | -                 |
|         | <b>Group B</b>            |     | <b>333,361.88</b> | -                    | -              | <b>333,361.88</b>   | 25%  | <b>83,340.47</b>       | -                 | <b>83,340.47</b>     | -                      | <b>250,021.41</b> |
| 1       | Furniture & Fixtures      |     | 58,139.65         |                      |                | 58,139.65           |      | 14,534.91              | -                 | 14,534.91            |                        | 43,604.74         |
| 2       | Office Equipment          |     | 235,666.97        |                      |                | 235,666.97          |      | 58,916.74              | -                 | 58,916.74            |                        | 176,750.23        |
|         | Air Condition             | 1   | 18,984.38         |                      |                | 18,984.38           |      | 4,746.09               | -                 | 4,746.09             |                        | 14,238.28         |
|         | Samsung Digital Camera W  | 1   | 5,320.11          |                      |                | 5,320.11            |      | 1,330.03               | -                 | 1,330.03             |                        | 3,990.08          |
|         | Videocon V1527 Mobile     | 10  | 5,568.75          |                      |                | 5,568.75            |      | 1,392.19               | -                 | 1,392.19             |                        | 4,176.56          |
|         | BQ Mobile K15             | 20  | 9,682.03          |                      |                | 9,682.03            |      | 2,420.51               | -                 | 2,420.51             |                        | 7,261.52          |
|         | <b>Group C</b>            |     | -                 | -                    | -              | -                   | 20%  | -                      | -                 | -                    | -                      | -                 |
|         | <b>Group D</b>            |     | <b>209,028.74</b> | -                    | -              | <b>209,028.74</b>   | 15%  | <b>31,354.31</b>       | -                 | <b>31,354.31</b>     | -                      | <b>177,674.43</b> |
|         | Cignus KS-1029 Topacial   | 1   | 143,812.72        |                      |                | 143,812.72          |      | 21,571.91              |                   | 21,571.91            |                        | 122,240.81        |
|         | Planimeter Digital Kp-90N | 1   | 37,192.95         |                      |                | 37,192.95           |      | 5,578.94               |                   | 5,578.94             |                        | 31,614.01         |
|         | Garnin GPS Map 625.S.tt   | 1   | 16,612.85         |                      |                | 16,612.85           |      | 2,491.93               |                   | 2,491.93             |                        | 14,120.92         |
|         | Samsung Refrezetor        | 1   | 11,410.23         |                      |                | 11,410.23           |      | 1,711.53               |                   | 1,711.53             |                        | 9,698.69          |
|         | <b>Group E</b>            |     | -                 | -                    | -              | -                   | SLM  | -                      | -                 | -                    | -                      | -                 |
|         | <b>Grand Total</b>        |     | <b>542,390.63</b> | -                    | -              | <b>542,390.63</b>   |      | <b>114,694.78</b>      | -                 | <b>114,694.78</b>    | -                      | <b>427,695.85</b> |



**Deuti Technical Training Institute Pvt. Ltd**

Birendranagar-6 , Surkhet

For the Year of 2075/076

**PAN No.303671338**

Salary Sheet of Staff

| S.no         | Details of Staff Name    | Post                   | Monthly Salary    | Duration | Total               |
|--------------|--------------------------|------------------------|-------------------|----------|---------------------|
| 1            | Upendra Khadka           | Director               | 35,000.00         | 12       | 420,000.00          |
| 2            | Tara Raj Adhikari        | Principal              | 30,000.00         | 12       | 360,000.00          |
| 3            | Bijesh Ranjit            | Vice- Principal        | 25,000.00         | 12       | 300,000.00          |
| 4            | Rekha Khadka             | Accountant             | 22,000.00         | 12       | 264,000.00          |
| 5            | Gandhi Nepali            | Administration officer | 23,000.00         | 12       | 276,000.00          |
| 6            | Hira Pariyar             | Sub- Accountant        | 16,000.00         | 12       | 192,000.00          |
| 7            | Tek Bahadur Bista        | Storekeeper/Lab Boy    | 10,000.00         | 12       | 120,000.00          |
| 8            | Mahendra Khanal          | Teacher                | 15,000.00         | 12       | 180,000.00          |
| 9            | Kchettra Bohara          | Teacher                | 15,000.00         | 12       | 180,000.00          |
| 10           | Dipa Neupane             | Teacher                | 15,000.00         | 6        | 90,000.00           |
| 11           | Gopal Prasad Upadhyay    | Teacher                | 10,000.00         | 6        | 60,000.00           |
| 12           | Mahesh Shrama            | Teacher                | 10,000.00         | 6        | 60,000.00           |
| 13           | Dipendra Katuwal         | Teacher                | 10,000.00         | 6        | 60,000.00           |
| 14           | Chitra Bahadur Chaudhary | Office Assistant       | 10,000.00         | 12       | 120,000.00          |
| 15           | Parbati Neupane          | Office Assistant       | 10,000.00         | 12       | 120,000.00          |
| 16           | Dhan Bahadur Sijapati    | Security Guard         | 10,000.00         | 12       | 120,000.00          |
| <b>Total</b> |                          |                        | <b>266,000.00</b> |          | <b>2,922,000.00</b> |




**Deuti Technical Training Institute Pvt. Ltd**

Birendranagar-6, Surkhet

For the Year of 2075/076

**PAN No. 303671338**

Statement of Sales & VRF Details Report

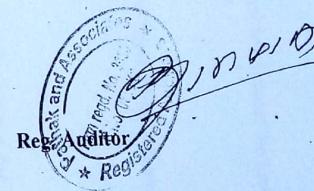
Income Tax

| S.no | Particulars   | Total Sales | Nonvat Sales | Vatabale Amount | Vat Amount | TDS 1.5% |
|------|---|-------------|--------------|-----------------|------------|----------|
| 1    | Enhanced Vocational Education & Training Projected, Kathmandu | -           | -            | -               | -          | -        |
| 2    | Enhanced Vocational Education & Training Projected, Kathmandu | -           | -            | -               | -          | -        |
| 3    | Enhanced Vocational Education & Training Projected, Kathmandu | -           | -            | -               | -          | -        |
| 4    |   | -           | -            | -               | -          | -        |
|      | <b>Total</b>  | -           | -            | -               | -          | -        |

**Detail of Party wise Purchase & More then One Lakh's**

Schedule 4

| S.no | Name of Party        | Pan no    | Vatable Purchase    | Vat Amount        | Total Amount        |
|------|----------------------|-----------|---------------------|-------------------|---------------------|
| 1    | New Bhagwati Traders | 301656106 | 348,745.23          | 45,336.88         | 394,082.11          |
| 2    | Deep Traders         | 300746769 | 726,308.00          | 94,420.04         | 820,728.04          |
| 3    | Khusi Trader's       | 605123236 | 105,746.00          | 13,746.98         | 119,492.98          |
| 4    | Shree Ganesh Traders | 602330463 | 144,223.00          | 18,748.99         | 162,971.99          |
|      | <b>Total</b>         |           | <b>1,325,022.23</b> | <b>172,252.89</b> | <b>1,497,275.12</b> |



# **Deuti Technical Training Institute Pvt. Ltd**

Birendranagar-6, Surkhet

For the F/Y 2075/076 [31<sup>st</sup> Ashadh 2076 as on 16<sup>th</sup> July 2019]

## **SIGNIFICANT ACCOUNTING POLICES & PRACTICES**

### **1. Basis of Preparation :**

The financial statements have been prepared and presented on an accrual basis under the historical cost convention and in accordance with the applicable accounting standards.

### **2. Revenue Recognition :**

Income from sales represents invoice value of goods sold and services rendered exclusive of all applicable taxes.

### **3. Provision for Taxation :**

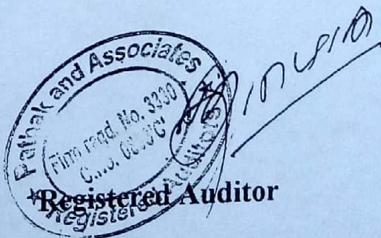
Provision for tax for the current year is based on the estimated taxable income for the period in accordance with the provisions of the Income Tax Act, 2058.

## **NOTES TO ACCOUNTS**

1. In the opinion of the Firm, the Current Assets, Long and Advances are approximately of the value stated, if realized, in the ordinary course of business. Provision for all known liabilities is adequate and not in excess of the amount reasonably.
2. Figures of previous year have been regrouped, rearranged and recast wherever necessary so as to make them comparable with those of current year.
3. The schedules and notes form an integral part of the accounts.



A handwritten signature in black ink, appearing to read "Birendra Karki", written over the circular stamp.



A handwritten signature in black ink, appearing to read "Patahak and Associates", written over the circular stamp.