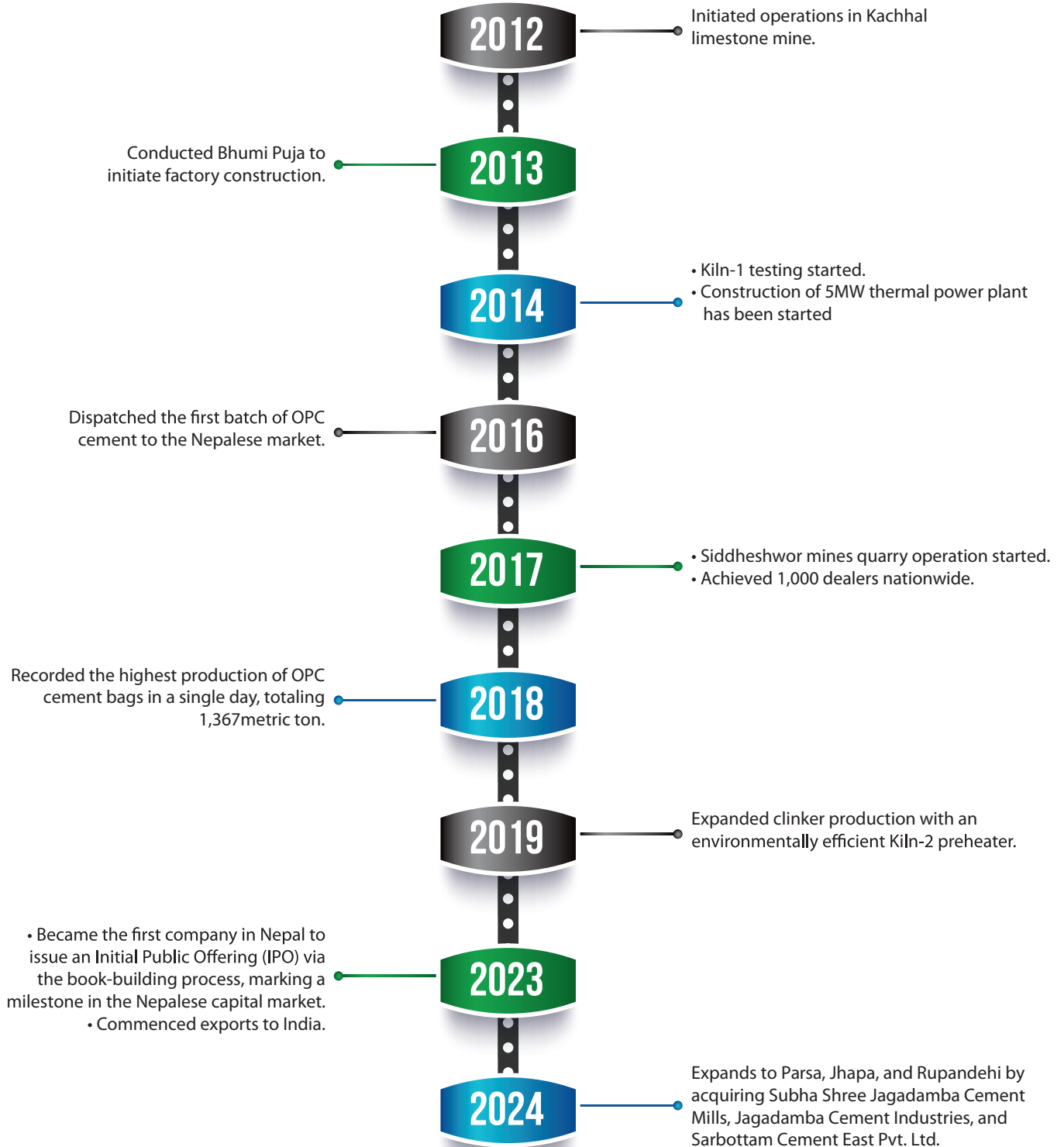


सर्वोत्तम सिमेन्ट



सातों
वार्षिक प्रतिवेदन
आ.व. २०११/०१२





Company Overview

Sarbottam Cement Limited (SCL), is a trailblazer in Nepal’s cement industry. Established in 2010 and commencing operations in February 2014, SCL has consistently delivered on its mission to redefine quality, innovation, and sustainability in cement manufacturing.

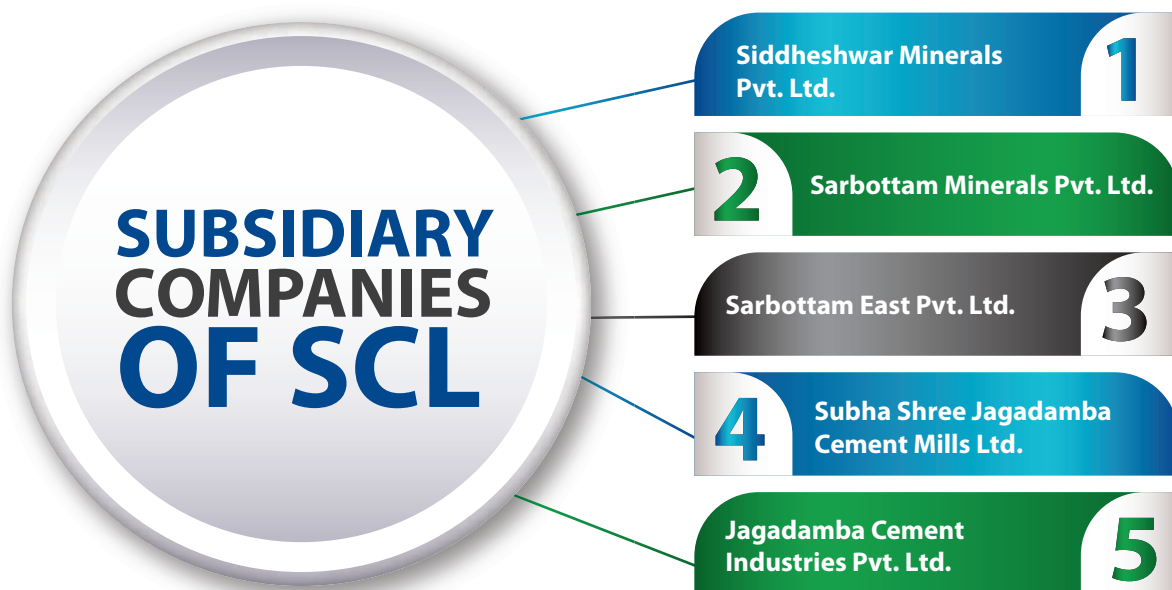
With its head office at Neupane Tower, Tinkune, Kathmandu, and a state-of-the-art production facility in Sunwal, Nawalparasi, SCL is strategically positioned to serve the growing demands of Nepal’s construction and infrastructure sectors. The factory, one of the largest in the country, is spread across 30 bighas, and its limestone mines covering over 20 square kilometers are among the finest in Nepal, ensuring premium raw materials for high-quality cement production. SCL’s distinction lies in being Nepal’s first cement manufacturer to employ Vertical Roller Mill (VRM) technology, a revolutionary production system that ensures precision, consistency, and energy efficiency. This innovation reduces energy consumption by up to 20%, making Sarbottam Cement an industry leader in eco-friendly and “green” cement production. SCL’s products Ordinary Portland Cement (OPC) and Pozzolana Portland Cement (PPC) are crafted to international standards, ensuring strength, durability, and trustworthiness, especially in earthquake-prone areas.

In addition to its technological achievements, Sarbottam Cement has also transformed Nepal’s financial landscape by becoming the first company to issue an IPO through the book-building process. This pioneering initiative underscores SCL’s commitment to transparency, innovation, and creating value for its stakeholders.

SCL’s success is driven by its unwavering commitment to sustainability, ethical practices, and community development. By adopting energy-efficient production processes and fostering local economic growth, Sarbottam Cement contributes meaningfully to Nepal’s sustainable development goals.

Backed by a highly skilled workforce of over 200 professionals, cutting-edge facilities, and an extensive distribution network, Sarbottam Cement ensures that its superior products reach every corner of Nepal. The company’s dedication to excellence, reliability, and sustainability has made it a trusted name in the industry.

With a visionary approach, Sarbottam Cement Limited is not just producing cement it is building the foundation for a stronger, more resilient, and sustainable Nepal. As the company looks to the future, it remains committed to innovation, integrity, and leadership in the construction and infrastructure sectors, setting benchmarks for generations to come.



VISION, MISSION AND CORE VALUES



VISION

Driven by our core values and guided by a clear vision, we are committed to delivering excellence and ensuring complete customer satisfaction



MISSION

To deliver the highest quality cement in Nepal, setting the benchmark for excellence in the industry.



CORE VALUES

Sarbottam Cement Limited (SCL) is proud to be the only company in Nepal utilizing advanced European technology to produce cement that meets European standards.

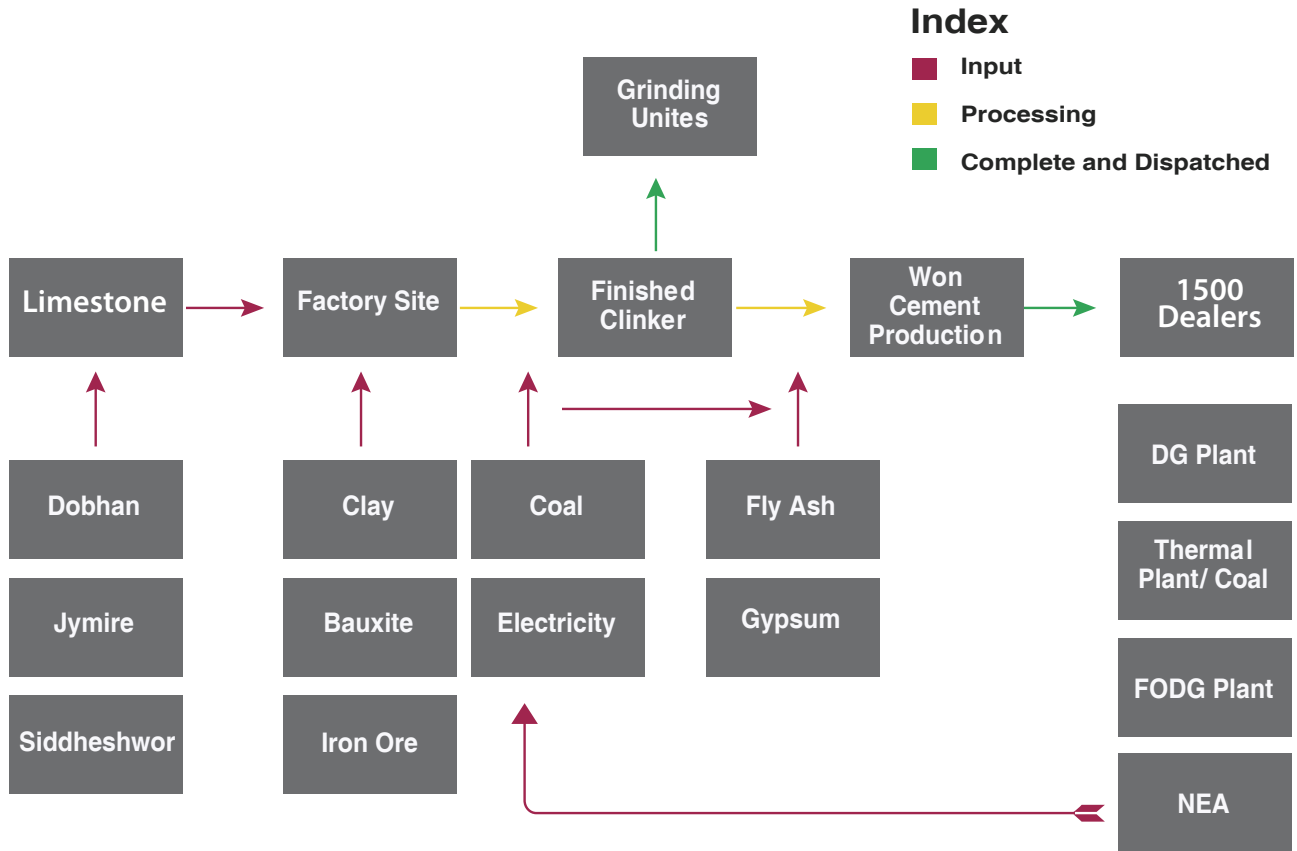
Our core values-innovation, sustainability, and excellence-drive us to prioritize customer satisfaction, adopt eco-friendly production methods, and uphold the highest standards of quality and integrity.

Committed to transparency and ethical practices, SCL contributes to Nepal's progress while fostering sustainable growth for future generations.

Major Achievement and Milestones

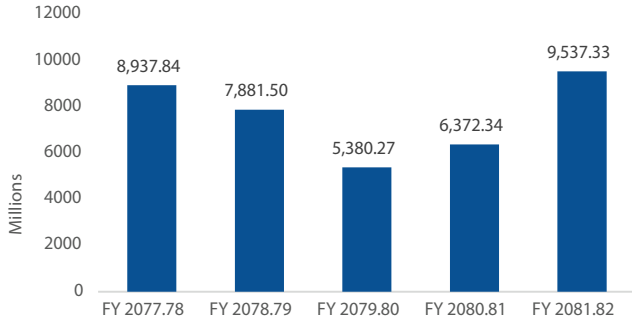
Sarbottam Cement Limited (SCL) has achieved several milestones, including being Nepal's first company to use Vertical Roller Mill (VRM) technology, which improves energy efficiency and product quality. Additionally, SCL made history as the first company in Nepal to issue an IPO through the Book Building process, setting a new standard for transparency in the capital market. The company is also recognized for its strong commitment to sustainability and community development, along with its high-quality cement products that cater to the growing infrastructure needs of Nepal.

PRODUCTION PROCESS

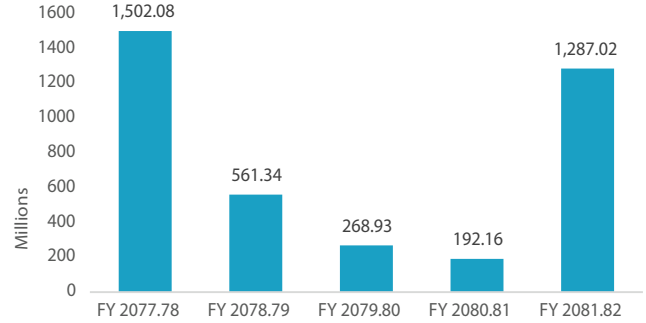


FINANCIAL HIGHLIGHTS

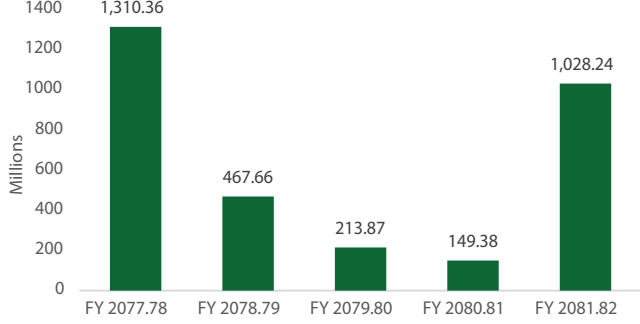
NET SALES/REVENUE



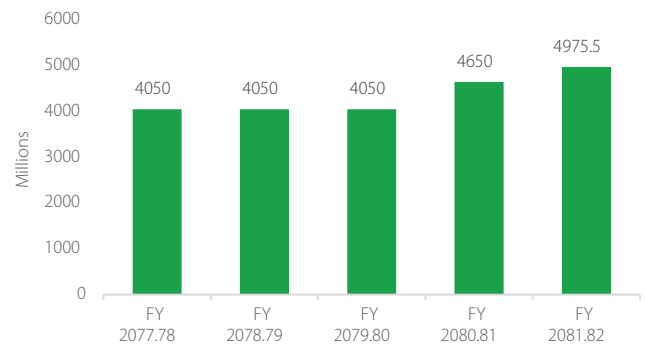
OPERATING PROFIT MARGIN



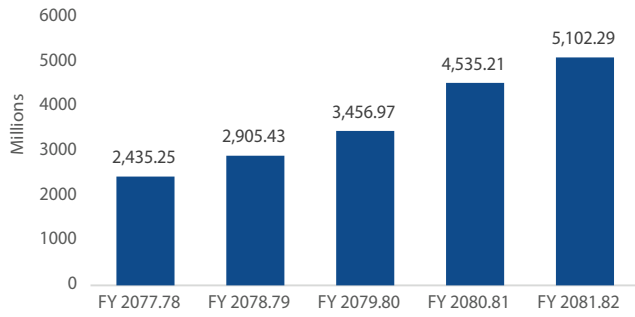
NET PROFIT



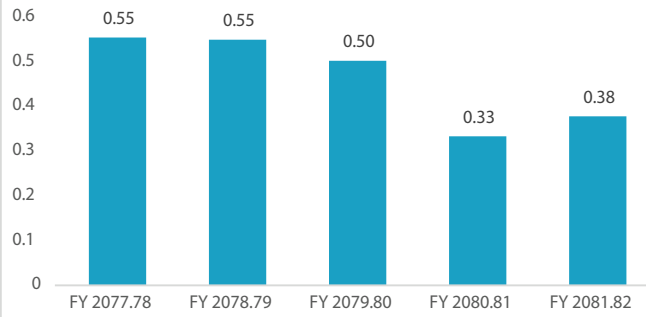
PAID UP CAPITAL



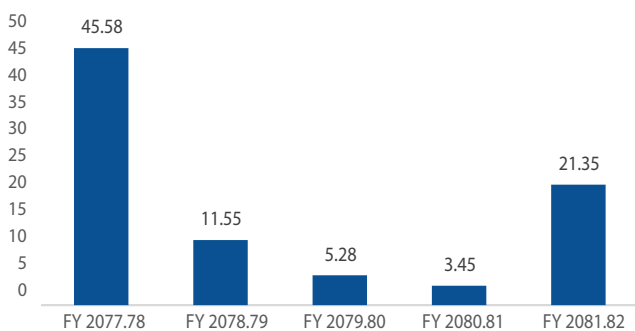
RESERVE & SURPLUS



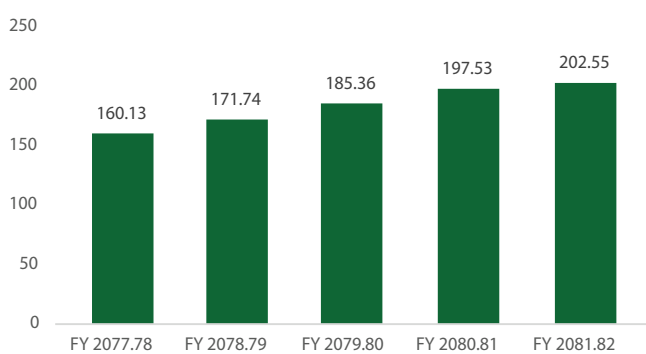
DEBT-TO-EQUITY RATIO



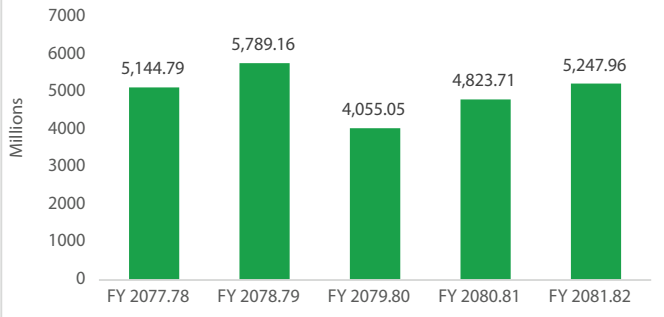
EARNING PER SHARE



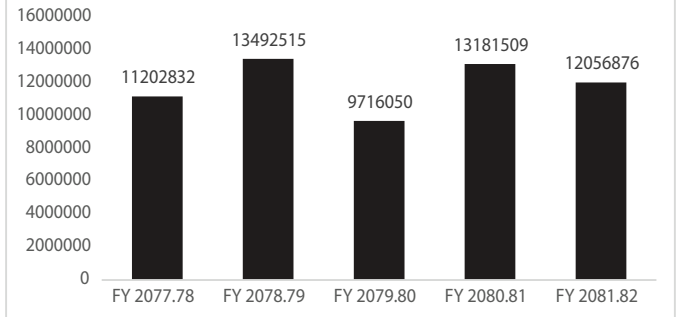
NET WORTH PER SHARE



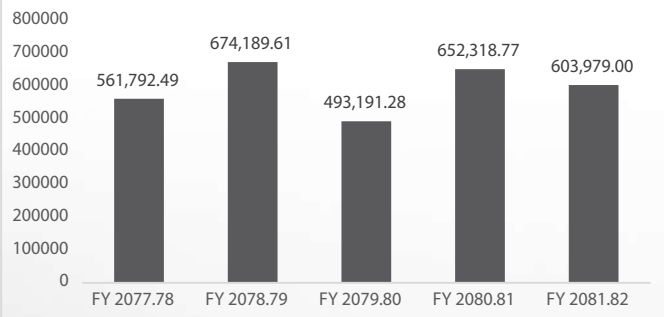
CEMENT SALES AMOUNT(OPC & PPC)



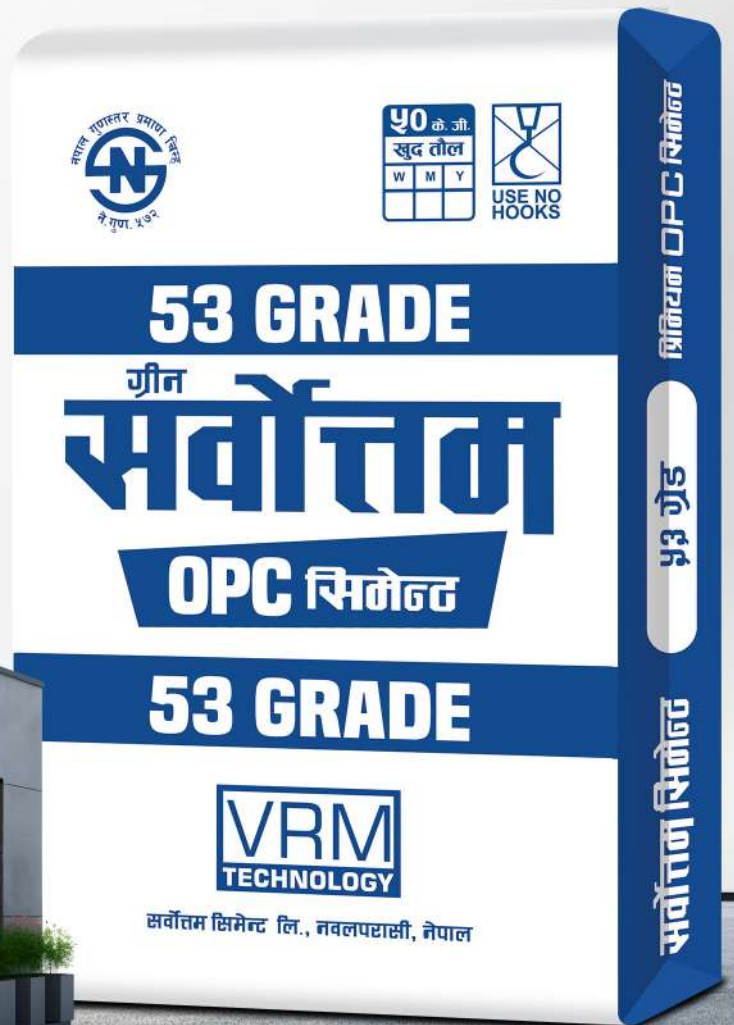
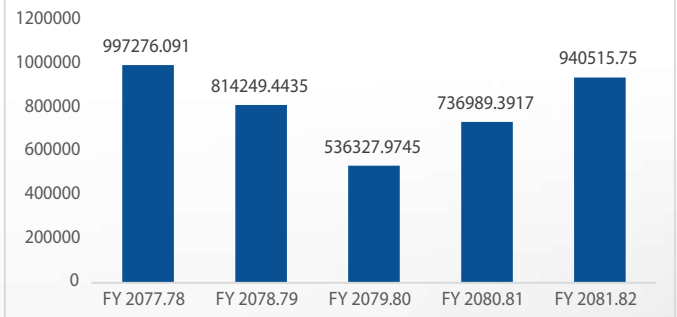
CEMENT BAG SALES(OPC & PPC)



PRODUCTION CEMENT IN TON(OPC& PPC)

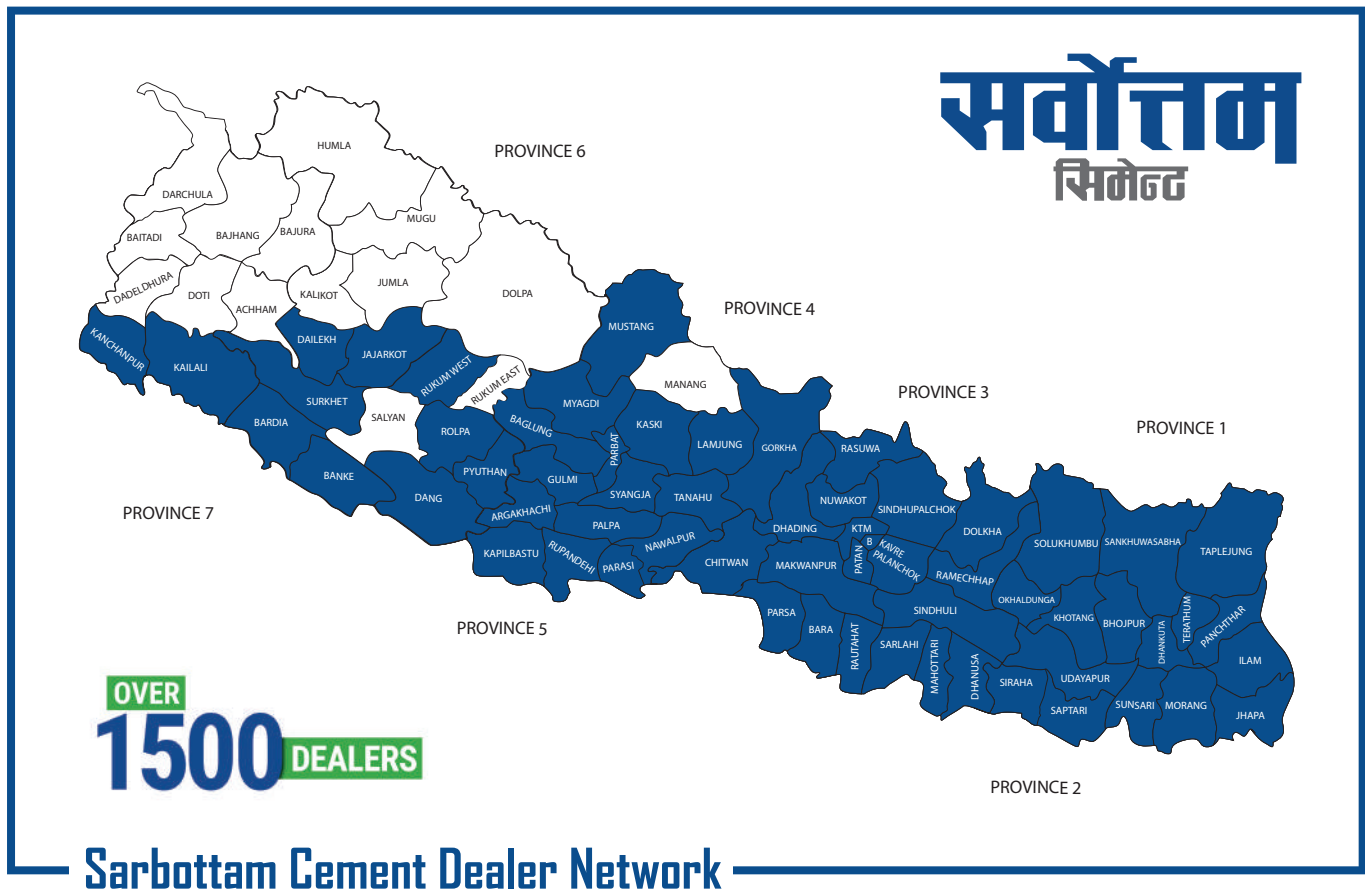


PRODUCTION IN TON(CLINKER)



DEALER NETWORK

We have more than 1500 active dealers in approx 56 districts and all 7 provinces, covering 75% area all across Nepal. SCL is the first company to adopt a micro-marketing approach in cement selling and has eliminated the wholesaler as a middle man. This has followed to incentivize the retail dealers and to mitigate the impact of economic jerks created through the centralized buyer. Company strictly follows 100% secured sales policy with its dealers.



Expanding Excellence Across Nepal

With a steadfast commitment to delivering high-quality cement to both national and international markets, Sarbottam Cement Limited proudly announces its strategic expansion across key regions in Nepal. Through its subsidiaries, the company has broadened its operations to Parsa, Jhapa, and Rupandehi, ensuring unparalleled reach and efficiency. The acquisition of Subha Shree Jagadamba Cement Mills Limited in Parsa, Birgunj; Jagadamba Cement Industries Pvt. Ltd. in Mayadevi, Rupandehi; and Sarbottam Cement East Pvt. Ltd. in Bhadrapur, Jhapa, marks a significant milestone in its journey of growth. These strategic moves underscore Sarbottam Cement Limited's vision of accelerating business operations and strengthening its market presence across Nepal, setting new benchmarks in the cement industry.

A NOTE FROM THE CEO



Dear Stakeholders,

At Sarbottam Cement Limited, we take immense pride in our journey of redefining Nepal's construction industry through innovation, excellence, and sustainability. Over the years, we have consistently set new benchmarks, guided by our forward-thinking vision and an unwavering commitment to quality, transparency, and stakeholder value.

From being the first company in Nepal to adopt cutting-edge VRM technology for superior cement production to pioneering the issuance of an IPO through the Book Building procedure, we have continued to lead the way in setting industry standards. We achieved another milestone by expanding our operations to key regions through the acquisition of Subha Shree Jagadamba Cement Mills Limited (Parsa), Jagadamba Cement Industries Pvt. Ltd. (Rupandehi), and Sarbottam Cement East Pvt. Ltd. (Jhapa). These strategic additions have significantly strengthened our production capacity, optimized our distribution channels, and expanded our market presence across Nepal.

These milestones are a testament to the dedication of our team, the trust of our customers, and the enduring support of our shareholders each of whom plays an integral role in our success. Together, we have created a legacy built on innovation, resilience, and an unyielding commitment to sustainability.

As we look to the future, our vision extends beyond manufacturing. We are committed to delivering exceptional products, fostering innovation, and driving sustainability in every aspect of our operations. We aim to positively impact the communities and environments we serve while creating lasting value for all our stakeholders.

Thank you for being an integral part of our journey. Together, we will continue to lay the foundation for enduring progress and shared success.

Santosh K.C.
CEO

BOARD OF DIRECTORS



Mr. Bishnu Prasad Neupane

Chairman

A self-made entrepreneur with over 25 years in manufacturing, driving Sarbottam Cement as a visionary leader.



Mr. Bimal Kumar Sawartha

Promoter Director

Finance expert with more than 25 years in manufacturing and trading; director at IMS and Sawartha Group, operating in more than 28 countries.



Mr. Tenzing Lakden Tamang

Promoter Director

Brings more than 10 years of experience in cement and diverse industries, including as a managing director.



Mr. Tika Ram Neupane

Promoter Director

Founder of Saurabh Group, chairman of Laxmi Steels and Sarbottam Minerals, with more than 20 years of experience in manufacturing.



Mr. Binay Kharel

Promoter Director

More than 18 years of experience in various manufacturing sectors.



Mr. Shiva Singh Karki

Public Director

Investor across Nepalese industries, appointed Public Director at SCL's 5th AGM, with more than 20 years of experience.



Ms. Neha Agrawal

Independent Director

FP&A Business Analyst with more than 6 years of experience delivering data-driven insights for strategic decisions.

MANAGEMENT TEAM



Mr. Santosh K.C.

CEO

- Advocate and Chartered Accountant with over 15 years of experience in finance & strategic leadership.
- Expert in managing diverse financial portfolios and driving organizational growth.
- Known for his intellectual approach and ability to deliver innovative solutions.



Adv. Kamal Kumar Bharati

Company Secretary - Legal Head

- Master's degree with over ten years of experience in the corporate sector and judicial practice.
- Seasoned in regulatory compliance, corporate governance, and stakeholder communication.
- Proficient at ensuring compliance while reinforcing strong governance and organizational transparency.



Mr. Brij Bhushan Vadhawan

Plant Head

- Holds a Bachelor's in Mechanical Engineering with over 25 years of expertise in manufacturing.
- Manages the Sunawal plant, ensuring seamless operations and high productivity.
- Recognized for his leadership in handling technical and operational challenges.



Mr. Sunil Malla

Vice President - Sales

- M.Phil. and MBA graduate with over 20 years of experience in sales leadership.
- Skilled in building and managing large, results-oriented sales teams.
- Expertise in implementing sales strategies to achieve and exceed targets.



Mr. Ashok Kumar Thakur

General Manager - Mine Operation

- Experienced professional with over 15 years in mining operations across Nepal.
- Possesses strong PR skills, ensuring smooth coordination with regulatory bodies.
- Expert in managing multiple mining sites and ensuring efficient resource utilization.

MANAGEMENT TEAM



Mr. Netra Prasad Ghimire

Deputy General Manager - Factory Admin

- Graduate in Management with over 20 years of experience in HR and administration.
- Skilled in workforce management and fostering effective team collaboration.
- Known for his ability to handle complex administrative operations at the factory level.



Mr. Rupesh Kumar Yadav

Head - Corporate HR

- MBA in Human Resources with more than 10 years of experience in HR management.
- Specializes in HR operations, Industrial Relations (IR), and Public Relations (PR).
- Proficient in handling legal aspects of HR and ensuring a positive work environment.



Mr. Nirmal Budathooki

Sr. Manager - Account

- Master's degree in business studies specializing in Finance (MBS) with more than 15 years of professional experience, corporate account and finance.
- Liaising with government departments, regulatory authorities and ensuring compliance with various statutory obligations.



Mr. Gopal Sarda

Head - Brand and Marketing

- Holds a Master's in Marketing with more than 14 years of professional experience.
- Proficient in branding, market positioning, and creating impactful marketing strategies.
- Leads marketing efforts for multiple companies under Saurabh Group.



Er. Abhishek Jha

Head - Institutional Sales

- Civil Engineer with a Master's in Construction and over 10 years of experience.
- Leads institutional sales with a focus on bulk project orders and client satisfaction.
- Plays a vital role in resolving client issues and maintaining long-term relationships.

CORPORATE GOVERNANCE

At Sarbottam Cement Limited, we are committed to maintaining the highest standards of corporate governance. We believe that strong governance is the cornerstone of sustainable growth and value creation for our stakeholders. Our corporate governance framework is built on the principles of accountability, transparency, fairness, and responsibility, ensuring the long-term success of our organization.

1. Board of Directors

The board of directors at Sarbottam Cement Limited is structured to ensure balanced leadership and effective governance. It comprises a mix of promoter, public and independent director, which is in compliance with the regulatory framework. This composition ensures diversity, transparency, and accountability, fostering strategic decision-making and stakeholder trust. The inclusion of public and independent representation reinforces the company's commitment to corporate governance excellence, enabling it to align with its vision of sustainable growth and innovation.

The board comprises experienced professionals with diverse expertise in several areas such as industry operations, finance, legal compliance, and sustainability. The board is responsible for providing effective oversight, ensuring compliance with legal and regulatory frameworks, and fostering an ethical corporate culture.

Key highlights of our board governance include:

Independent Oversight: Inclusion of an Independent Non-Executive Director ensures balanced decision-making and protection of stakeholder interests.

Committees: Establishment of specialized committees such as the Audit Committee, Nomination and Remuneration Committee, and Risk Management Committee to address specific governance areas.

Regular Meetings: Timely and structured board meetings to discuss critical business issues and review performance.

2. Transparency and Disclosure

SCL maintains high standards of transparency and disclosure, providing shareholders, investors, and the public with accurate and timely information about its operations, financial performance, and business strategies.

- **Annual Disclosures:** The company publishes annual reports and financial statements audited by an independent external auditor.
- **Regular Updates:** SCL keeps stakeholders informed through quarterly reports and press releases.

3. Shareholder Rights

SCL emphasizes the protection of shareholder rights, ensuring that all stakeholders have an equal opportunity to participate in the decision-making process.

- **Annual General Meetings (AGMs):** Shareholders are invited to attend AGMs, where they can ask questions and vote on key issues.
- **Minority Shareholder Protection:** The company ensures that minority shareholders' rights are protected and their voices are heard.

4. Ethical Business Practices

Ethical conduct is central to our operations. Our Code of Conduct outlines the ethical standards that all employees, management, and board members must adhere to. We are committed to fostering a work environment that values integrity, respect, and fairness.

5. Risk Management

SCL has a robust risk management framework to identify, assess, and mitigate potential risks. Our approach to risk management encompasses operational, financial, regulatory, and environmental risks. Regular risk assessments and audits ensure that we remain resilient in a dynamic business environment.

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6. Corporate Social Responsibility (CSR)

As a responsible corporate citizen, SCL integrates sustainability and social responsibility into its business strategy. Our CSR initiatives focus on environmental conservation, community development, health infrastructure development and employee well-being, reinforcing our commitment to creating value for society.

7. Compliance and Regulatory Adherence

We strictly adhere to all applicable laws, regulations and standards governing the cement industry in Nepal. Our compliance team ensures that our operations align with the regulatory requirements set by the Ministry of Forests and Environment, Indian Standards Institute (ISI), Nepal Bureau of Standards and Metrology (NBSM) and other governing bodies.

8. HR Committee

The HR Committee is focused on fostering a strong and inclusive workforce by managing human resource policies and practices. Its responsibilities include employee recruitment, retention, and welfare, alongside talent development through training and professional growth initiatives. The committee also ensures compliance with labor laws and promotes a workplace culture that reflects the company's values and vision.

9. Sales & Purchase Committee

The Sales & Purchase Committee plays a critical role in managing and optimizing the company's supply chain and market operations. It formulates procurement policies to ensure quality, cost-effectiveness, and timely delivery of materials, while also driving sales strategies to strengthen market presence and enhance customer satisfaction. In addition, the committee oversees risk management related to procurement and sales activities, ensuring operational resilience and mitigating potential market and supply chain risks.

10. Audit Committee

The Audit Committee ensures financial integrity and operational transparency by overseeing the company's financial statements, audits, and internal controls. It actively monitors compliance with statutory and regulatory requirements, identifies potential risks, and provides recommendations to enhance governance practices. The committee's work is instrumental in maintaining stakeholder trust and ensuring

11. Continuous Improvement

As part of our commitment to excellence, we continually strive to enhance our governance practices. We benchmark against global best practices and incorporate feedback from stakeholders to refine our governance framework. Through our strong corporate governance framework, Sarbottam Cement Limited aims to build trust with our stakeholders and contribute to the sustainable development of the cement industry and the broader community.



विषयसूची

क्र.स.	विवरण	पेज नं.
१	सातौं वार्षिक साधारण सभा सम्बन्धी सूचना तथा जानकारी	१६
२	प्रोक्सी फारम (प्रतिनिधि पत्र) र प्रवेश पत्र	१७
३	सञ्चालक समितिको तर्फबाट प्रस्तुत अध्यक्षज्यूको मन्तव्य	१९
४	कम्पनी ऐन, २०६३ को दफा १०९ को उपदफा (४) बमोजिमको सञ्चालक समितिको प्रतिवेदन	२१
५	सहायक कम्पनी सम्बन्धी विवरणहरु	२५
६	धितोपत्र दर्ता तथा निष्काशन नियमावली, २०७३ को नियम २६ को उपनियम (२) संग सम्बन्धीत अनुसूची-१५ बमोजिमको प्रतिवेदन	२६
७	आ.व. २०८१/८२ को लेखा परीक्षकको प्रतिवेदन	२९
८	थप जानकारीका लागि सम्पर्क नम्बरहरु	६१
९	संस्थागत तस्वीरहरु	६२
१०	नोट तथा टिपोट	६८

सर्वोत्तम सिमेन्ट लिमिटेडको

सातौं वार्षिक साधारण सभा सम्बन्धी सूचना

आदरणीय, शेयरधनीमहानुभावहरू

सर्वोत्तम सिमेन्ट लिमिटेडको मिति २०८२ कार्तिक २८ गते बसेको सञ्चालक समितिको २३७ औं बैठकको निर्णयानुसार देहायका विषयहरूमा छलफल तथा निर्णय गर्न निम्न मिति, समय र स्थानमा यस कम्पनीको सातौं वार्षिक साधारण सभा बस्ने भएकोले कम्पनी ऐन, २०६३ को दफा ६७ (२) अनुसार सम्पूर्ण शेयरधनी महानुभावहरूको जानकारीको लागि यो सूचना प्रकाशित गरिएको व्यहोरा अनुरोध गरिन्छ।

वार्षिक साधारण सभा बस्ने मिति, स्थान र समय

मिति : २०८२ साल मंसिर २६ गते शुक्रवार (१२ डिसेम्बर २०२५)

समय : विहान ११:०० बजे।

स्थान : होटल सिद्धार्थ भिलासा भैरहवा, रुपन्देही।

छलफल गर्ने विषयहरू

(क) सामान्य प्रस्तावहरू :

- कम्पनीको सञ्चालक समितिको तर्फबाट अध्यक्षज्यूले प्रस्तुत गर्नुहुने आ.व. २०८१/०८२ को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने।
- लेखापरिक्षकको प्रतिवेदन सहितको २०८२ आषाढ मसान्तको वासलात, नाफा नोक्सान हिसाब, नगद प्रवाहको विवरण लगायतका वार्षिक आर्थिक विवरणहरू सहित अनुसूचीहरू उपर छलफल गरी पारित गर्ने।
- कम्पनी ऐन, २०६३ को दफा १११ अनुसार आर्थिक वर्ष २०८२/०८३ को लागि लेखापरीक्षकको नियुक्ति तथा निजको पारिश्रमिक निर्धारण गर्ने।
- कम्पनीमा कायम शेयरधनीहरूलाई आ.व. २०८१/०८२ सम्मको मुनाफा रकम बाट कम्पनीको चुक्ता पुँजीको १५% का दरले हुन आउने रु ७४,६३,२५,०००/- (अक्षरुपी चौहत्तर करोड त्रिसष्टी लाख पच्चिस हजार रुपैया मात्र) लाभांश कर सहित नगद लाभांश वितरण गर्ने प्रस्ताव छलफल गरी पारित गर्ने।
- कम्पनी ऐन, २०६३ को दफा ९३ बमोजिम यस कम्पनीका आधारभूत शेयरधनी वा सञ्चालक सम्बद्ध रहेको संस्थासंग तथा यसै संस्थासंग सम्बद्ध कम्पनीसंग गरेको कारोबार विवरणलाई अनुमोदन गर्ने प्रस्ताव उपर छलफल गरी पारित गर्ने।

६) विविध

(ख) विशेष प्रस्तावहरू :

- सञ्चालक समितिले प्रस्ताव गरे अनुसार शेयरधनीहरूलाई आ.व. २०८१/८२ सम्मको मुनाफा रकमबाट कम्पनीको चुक्ता पुँजी रु ४,९७,५५,००,०००/- को ५% का दरले हुन आउने रु २४,८७,७५,०००/- (अक्षरुपी चौबिस करोड सतासी लाख पचहत्तर हजार रुपैया मात्र) बराबरको बोनश शेयर वितरण प्रस्ताव छलफल गरी पारित गर्ने। उक्त बोनश शेयर वितरणगर्दा, हुन आउने खण्डित शेयरलाई पछि समायोजन गर्ने गरी हाल यथावत राख्ने सम्बन्धमा।
- सञ्चालकहरूलाई मासिक पारिश्रमिक, बैठक भत्ता तथा उप समिति बैठक भत्ता सम्बन्धमा।
- प्रस्तावीत बोनश शेयर वितरण गर्ने सम्बन्धी विशेष प्रस्ताव पारित भए पश्चात कम्पनीको जारी तथा चुक्ता पुँजीमा प्रभाव परी पुँजी बृद्धि हुने भएकोले सोही बमोजिम प्रबन्धपत्रमा संशोधन पारित गर्ने सम्बन्धमा।
- कम्पनीको प्रबन्धपत्र र नियमावलीमा भएको संशोधनमा सम्बन्धित निकायबाट कुनै संशोधन फेरबदल वा थपघट गर्न कुनै सुझाव निर्देशन प्राप्त भएमा सोही बमोजिम आवश्यक संशोधन गर्न सञ्चालक समितिलाई अख्तियारी प्रदान गर्ने सम्बन्धमा।
- विविध

सञ्चालक समितिको आज्ञाले
कम्पनी सचिव

साधारण सभा सम्बन्धि जानकारी :

- साधारण सभामा भाग लिने प्रयोजनका लागि मिति २०८२/०८/१२ गते शुक्रवार एक दिन कम्पनीको शेयरधनी दर्ता किताब बन्द (Book close) रहनेछ। नेपाल स्टक एक्सचेन्ज लि. मा शेयरधनी दर्ता किताब बन्द (Book close) हुन भन्दा अघिल्लो दिन २०८२/०८/११ सम्म कारोबार भई शेयर खरीद गरी आफ्नो नाममा शेयर नामसारी भई आएका शेयरधनीहरूको सो सभामा भाग लिन सक्ने छन्।
- वार्षिक साधारणसभामा भाग लिन आउनु हुने शेयरधनी महानुभावहरूले आफ्नो परिचय खुल्ने सक्कल प्रमाण र हितग्राही खाता खोली शेयर अभौतीकरण गरिएको विवरण देखिने Demat Account Statement वा शेयर प्रमाणपत्र साथमा लिई आउन हुन अनुरोध छ।
- शेयरधनी महानुभावहरूको सुविधाको लागि हाजिरी पुस्तिका सभा स्थलमा विहान १०:०० बजे देखि खुल्ला रहनेछ। साधारण सभामा भाग लिने प्रत्येक शेयरधनी महानुभावहरू वा प्रोक्सीले सभा हुने स्थानमा उपस्थित भई उक्त स्थानमा रहेको हाजिरी पुस्तिकामा दस्तखत गर्नुपर्नेछ।
- आर्थिक विवरण लगायतका वार्षिक साधारणसभामा पेश हुने सम्पूर्ण प्रस्तावहरू तथा साधारणसभा सम्बन्धी अन्य जानकारीको लागि कम्पनीको website: sarbottamcement.com मा पनि हेर्न सक्नुहुनेछ।
- सभामा भाग लिनका लागि प्रतिनिधि (प्रोक्सी) नियुक्त गर्न चाहने शेयरधनी महानुभावहरूले प्रतिनिधि (प्रोक्सी) फाराम सभा हुने दिन भन्दा कम्तिमा ४८ घण्टा अगावै अर्थात २०८२/०८/२४ गते विहानको १०:०० बजे भित्र कम्पनीको रजिष्टर्ड कार्यालयमा दर्ता गराईसक्नु पर्नेछ। एक भन्दा बढी प्रतिनिधि (प्रोक्सी) नियुक्त भएको पाइएमा सबै भन्दा पहिला दर्ता भएको प्रतिनिधि (प्रोक्सी) मात्र मान्य हुनेछ। प्रतिनिधि (प्रोक्सी) नियुक्त गरिसकेपछि सम्बन्धित शेयरधनी स्वयम् उपस्थित हुन आएमा शेयरधनीले गरिदिएको प्रतिनिधि पत्र (प्रोक्सी) स्वतः बदर हुनेछ।
- संयुक्त रूपमा रहेको शेयरधनीको हकमा शेयरधनीको लगत किताबमा पहिलो नाम उल्लेख भएको व्यक्तिले अथवा सर्वसम्मतिबाट प्रतिनिधि (प्रोक्सी) नियुक्त गरिएको एक जना व्यक्तिले मात्र सभामा भाग लिन पाउने छ। कुनै संगठित संस्था वा कम्पनीले शेयर खरीद गरेको हकमा त्यस्ता संगठित संस्था वा कम्पनीले मनोनित गरेको प्रतिनिधिहरूले शेयरधनीको हैसियतले सभामा भाग लिन र मतदान गर्न सक्नुहुनेछ।
- सभाको दिन सभा शुरु हुनु भन्दा अगावै सभाकक्षमा उपस्थित भई दिनहुन सम्पूर्ण शेयरधनी महानुभावहरूलाई अनुरोध गरिन्छ।
- साधारणसभाको काम कारवाही तथा अन्य कार्यविधि कम्पनी ऐन, २०६३ बमोजिम हुनेछ।
- कम्पनीको वार्षिक साधारण सभा सम्बन्धी सूचना, सञ्चालक समितिको वार्षिक प्रतिवेदन, आर्थिक विवरणहरू निरिक्षण गर्न तथा प्रतिलिपि आवश्यक भएमा कार्यालय समय भित्र कम्पनीको रजिष्टर्ड कार्यालय, तिनकुने काठमाण्डौमा सम्पर्क राख्न सकिनेछ। शेयरधनीहरूले आफ्नो प्रमाण प्रस्तुत गरी सो प्रतिवेदन लिन सक्नेछन्।
- वार्षिक साधारण सभा सम्बन्धी अन्य जानकारीका लागि कम्पनीको रजिष्टर्ड कार्यालयमा सम्पर्क गर्नु हुन अनुरोध छ।

सर्वोत्तम सिमेन्ट लिमिटेड

का.म.न.पा. बडा नं. ३२ तिनकुने, सुविधानगर, काठमाण्डौ, नेपाल

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प्रोक्सी फारम

सर्वोत्तम सिमेन्ट लिमिटेडको

सातौं वार्षिक साधारण सभामा उपस्थितिको लागि
प्रोक्सी फारम (प्रतिनिधि पत्र)श्री सञ्चालक समिति
सर्वोत्तम सिमेन्ट लिमिटेड

विषय : प्रतिनिधि (प्रोक्सी) नियुक्त गरेको बारे ।

महोदय,

.....जिल्ला.....न.पा./गा.पा. वडा नं.....बस्ने म/हामी.....
ले त्यस कम्पनीको शेयरधनीको हैसियतले मिति २०८२ साल मंसिर २६ गते का दिन हुने कम्पनीको सातौं वार्षिक साधारण सभामा स्वयंमं उपस्थित भई छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकोले उक्त सभामा भाग लिन र मतदान गर्नको लागि.....जिल्ला.....न.पा./गा.पा. वडा नं.....बस्ने त्यस कम्पनीको शेयरवाला श्री(ना.प्र.नं.) लाई मेरो/हाम्रो प्रतिनिधि मनोनित गरी पठाएको छु/छौं ।

प्रतिनिधि नियुक्त भएको व्यक्तिको

हस्ताक्षरको नमुना :

नाम :

हितग्राही खाता नं. :

मिति :

निवेदक

दस्तखत :

हितग्राही खाता नं. :

ठेगाना :

शेयर संख्या :

द्रष्टव्य : यो प्रतिनिधि(प्रोक्सी) पत्रसाधारण सभा हुनुभन्दा ४८ घण्टा अगावै कम्पनीको कर्पोरेट कार्यालयमा पेश गरिसक्नु पर्नेछ । एक भन्दा बढि प्रतिनिधि (प्रोक्सी) को नाम उल्लेख गरेमा प्रतिनिधि फारम स्वतःरद्द हुनेछ ।

प्रवेश-पत्र

सर्वोत्तम सिमेन्ट लिमिटेडको सातौं साधारण सभामा उपस्थितिको लागि
प्रवेश पत्र

१. शेयरधनीको नाम :

२. ठेगाना :

३. शेयरधनी नं./हितग्राहि खाता नं. :

४. शेयर संख्या :

५. शेयर धनीको दस्तखत :

द्रष्टव्य: सभा कक्षमा प्रवेश गर्न यो प्रवेश पत्र प्रस्तुत गर्न अनिवार्य छ ।

कम्पनी सचिव



ISO 9001:2015
Certified Company



ISO 14001:2015
Certified Company



भारत संचार निगम लि.
भारत, ११०००१

IS 269: 2015



CML-410012656

IS 1489: 2015



CML-4100147069

सर्वोत्तम सिमेन्ट

गर्न मजबुत निर्माण
चाहिन्छ सर्वोत्तम
आधार



सर्वोत्तम सिमेन्ट लिमिटेडको

सातौं वार्षिक साधारण सभामा सञ्चालक समितिको तर्फबाट अध्यक्षको मन्तव्य

आदरणीय शेयरधनी महानुभावहरु,

सर्वोत्तम सिमेन्ट लिमिटेडको सातौं वार्षिक साधारण सभामा उपस्थित सम्पूर्ण शेयरधनी महानुभावहरु, विभिन्न नियमनकारी निकाय तथा नेपाल सरकारका सम्बन्धित विभाग तथा कार्यालयहरुबाट पाल्नु भएका अतिथिज्यू एवं प्रतिनिधिज्यूहरु, आमन्त्रित अतिथिज्यूहरु, सञ्चालक साथीहरु, शेयरधनी महानुभावहरु लगायत उपस्थित महिला तथा सज्जनवृद्ध प्रति म सर्वोत्तम सिमेन्ट लिमिटेडको अध्यक्ष तथा सञ्चालक समितिको तर्फबाट सबैमा हार्दिक स्वागत अभिवादन गर्दछु।

नेपाली बजारमा उत्कृष्ट युरोपियन गुणस्तरको सिमेन्ट उत्पादन गरी देशलाई सिमेन्ट उत्पादनमा आत्मनिर्भर बनाउने उद्देश्यका साथ स्थापित भएको सर्वोत्तम सिमेन्ट नेपालमै पहिलो पटक अत्याधुनिक भि.आर.एम.प्रविधियुक्त प्लान्ट) VRM प्रविधि मार्फत सिमेन्ट उत्पादन गर्ने कम्पनी हो। सर्वोत्तम सिमेन्ट गुणस्तरमा सर्वोत्तम रहेको जानकारी सर्वविदितै रहको छ। यस प्रविधिको प्रयोगबाट सामान्य प्रविधि भन्दा करिब २०% उर्जा खपतलाई न्यूनिकरण गर्ने हुँदा, त्यसबाट वातावरणमा पर्ने प्रभावलाई समेत घटाउदै सर्वोत्तम सिमेन्टलाई नेपालको प्रमुख वातावरणमैत्री उद्योगको रूपमा स्थापित गर्न सफल भएको छ।

सर्वोत्तम सिमेन्ट लिमिटेडले सर्वोत्तम ब्राण्डको ओ. पि. सि. ५३ ग्रेड तथा ४३ ग्रेड र पि.पि.सि. सिमेन्ट उत्पादन गरी रहेको छ। भने कम्पनीले नेपाल गुणस्तर चिन्ह आइ.एस.ओ प्रमाण पत्र १४००१:२०१५ र आइएसओ प्रमाण पत्र ९००१:२०१५ को मान्यता प्राप्त गरेको छ र भारतिय गुणस्तर चिन्ह BIS Certificate IS 269:2015 र IS: 1489:PART: 2015 समेत प्राप्त गरेको छ भने क्लिंकर तथा सिमेन्टको भारतिय बजारमा निर्यात समेत गरिरहेको जानकारी गराउन चाहान्छु।

यस उद्योगले आफ्नो कच्चा पदार्थ चुनदुङ्गा पाल्पा जिल्लामा अवस्थित आफ्नै ३ वटा खानीहरुबाट आपूर्ति गरिरहेको छ भने पाल्पा जिल्लामा रहेको चौथो खानी समेत सञ्चालन गरिरहेको छ। यस कम्पनीको क्लिंकर उत्पादन क्षमता वार्षिक ९,९०,००० मेट्रिक टन (३,००० टिपिडी) र सिमेन्ट उत्पादन क्षमता वार्षिक ९,९०,००० मेट्रिक टन (३,००० टिपिडी) रहेको जानकारी तपाईंहरु समक्ष गराउन चाहान्छु।

आफ्नो उद्योगहरुको उत्पादन क्षमताको उपयोग वृद्धि गर्दै सञ्चालन गर्ने तथा उत्पादनमा लाग्ने लागत घटाउदै निरन्तर नेपाली तथा भारतिय बजारमा उच्च गुणस्तरको सिमेन्ट आपूर्ति गराउने लक्ष्यका साथ बजार विस्तार तथा बजारमा आफ्नो ब्राण्डको उपस्थित मजबुत बनाउदै लैजाने रणनीति सर्वोत्तम सिमेन्टको रहेको छ। यसै रणनीतिलाई कार्यान्वयन गर्दै संस्थाले आफ्नो सहायक कम्पनीहरु शुभ श्री जगदम्बा सिमेन्ट प्रा.लि.पर्सा, जगदम्बा सिमेन्ट प्रा.लि.रुपन्देही र भ्वापापा रहेको सर्वोत्तम सिमेन्ट ईष्ट प्रा.लि.लाई सञ्चालनमा ल्याई उत्पादन तथा वितरणको सुरुवात गरिसकेको छ।

सर्वोत्तम सिमेन्टको बजारलाई विस्तार गरी नेपालको पूर्वी क्षेत्रमा समेत सर्वोत्तम ब्राण्डको सिमेन्टलाई बलियो रूपमा उपस्थिति गराउने हेतुले यस उद्योगले सञ्चालन गरिरहेको सर्वोत्तम सिमेन्ट इस्ट प्रा ली को दैनिक उत्पादन क्षमता ४००० बोरा रहेकोमा हाल उद्योगको क्षमता वृद्धि कार्य भइरहेको र आगामी तीन महिनामा क्षमता वृद्धिकार्य सम्पन्न भई यस उद्योगको दैनिक क्षमता १२००० बोरा पुऱ्याउने लक्ष्य लिएको छ। यी कम्पनीहरुमा संयुक्त कारोबार १६५० करोड भन्दा बढी भएको र नाफा १३१ करोड (कर पछि) गत आर्थिक वर्षमा पुऱ्याएका छौं।

साथै सर्वोत्तम सिमेन्टले आफ्नो उत्पादनमा प्रयोग हुने प्याकिङ ब्याग आफै उत्पादन गर्ने उद्देश्य लिइ यसै उद्योगको हाता भित्र बोरा उद्योग स्थापना गरिरहेको छ। सर्वोत्तम सिमेन्ट लिमिटेडले आफै बोरा उत्पादन गरी प्रयोग गर्ने गरी रु ६० करोडको लगानीमा बोरा उद्योग समेत लगाई सकेको र यस कम्पनीलाई वार्षिक रूपमा रु १० करोड बराबरको खर्च बचत भई यसलाई समेत आम्दानीको रूपमा लिनेगरी कार्य गरिरहेका छौं। यसै वर्षको अन्त्यसम्म कम्पनीमा १० मेगावाटको सोलर प्लान्ट लगाई विद्युत खर्चमा वार्षिक लगभग १० करोड बचत गर्ने लक्ष्य लिएको छ।

कम्पनील चालु आर्थिक वर्षमा खानीबाट हुंगा बोकनका लागि लगभग २३ करोडको लगानीमा २५ वटा ठूला टिप्पर खरिद खरिदको लागि सम्भौता गरेको छ। यसबाट कम्पनीको हुवानी खर्चमा कमी हुनुका साथै कच्चा पदार्थको पर्याप्त मात्रामा उपलब्धता सुनिश्चित गर्न सकिने छ। वीरगंजमा रहेको सिमेन्ट ग्रान्डिड मिल लाई भ्वापापा सार्ने र भ्वापाको पुरानो मिल हटाउने गरी योजना बनाइरहेको छौं।

आदरणीय शेयरधनी महानुभावहरु,

डेडिकेटेड ट्रक लाइनको विवादमा हाल कम्पनीले रु ११,९६,३६,६४५।-करोड बराबरको रकमलाई २८ किस्तामा विभाजन गरी प्रति किस्ता रु ३७,६३,०००।- का दरले ४ किस्ता रकम रु १,५०,५२,०००।- बराबर बुझाएको बाँकीको हकमा किस्तावन्दीमा बुझाउँदै जाने र विवादित रकमको सम्बन्धमा प्रशासकीय पुनरावलोकनका लागि कानुनी प्रक्रियाबाट पूर्णरावलोकन गर्ने कार्य भइरहेकोमा कानुन बमोजिमको अन्तिम निर्णय स्वीकार गर्ने तथा यस सम्बन्धी विवाद समाधान भई किस्ता तिर्न नपर्ने ठहरेमा हाल तिरेको किस्ता रकम लाई साधारण बिलबापतको अग्रिम भुक्तानी मानी लेखाङ्कन गर्न अनुरोध गरिएको व्यहोरा जानकारी गराउँदछु।

सर्वोत्तम सिमेन्ट

नेपाल सरकारबाट निर्यात अनुदान दिन रोक लगाएको कारण कम्पनीको भारततर्फ निकासी प्रभावित भएको छ। वर्तमान अवस्थामा आर्थिक गतिविधि कम भएको, विभिन्न आन्दोलन र अस्थिरताले गर्दा भवन निर्माण तथा सिमेन्ट खपत हुने कार्यक्रमहरू ढिलाई भई मागमा कमी आएको, बुटवल नारायणगढ दाउन्ने सडक खण्डहरूमा सडक निर्माणकार्य समयमै सम्पन्न नहुँदा ढुवानीमा समस्या भई कम्पनीको विक्री वितरण प्रभावित भइरहेको व्यहोरा समेत अवगत गराउन चाहन्छु।

यस प्रतिकूल बजारको अवस्थामा समेत यस कम्पनीले गत आ.व. रु ९,५३७,३३३,५१८.६६ (अक्षरूपी नौ अर्ब त्रिपन्न करोड त्रिहत्तर लाख तेत्तीस हजार पाँच सय अठार रुपैयाँ छैसठ्ठी पैसा) मूल्य बराबरको सिमेन्ट तथा क्लिङ्कर विक्री गरी रु १,०२८,२४४,२३७.६७ (अक्षरूपी एक अर्ब दुई करोड बयासी लाख चौवालीस हजार दुई सय सैतिस रुपैयाँ सतसठ्ठी पैसा) बराबरको खुद मुनाफा आर्जन गर्न सफल भएको छ।

सिमेन्ट तथा निर्माण सामाग्रीहरूको समग्र बजार कारोवारको दृष्टिकोणले आ.व. २०८१/०८२ सन्तोषजनक भएको जानकारी गराउन चाहन्छु। यसरी उतारचढावहरूलाई व्यवस्थापन गर्दै यस वर्ष सर्वोत्तम सिमेन्ट लिमिटेडले गत आ.व. २०८१/८२ सम्मको संचित मुनाफा रकमबाट शेयरधनी महानुभावहरूलाई कम्पनीले चुक्ता पुँजी को ५% बोनस र १५% (लाभांश कर सहित) नगद लाभांश वितरण गर्ने प्रस्ताव गरेका छौं। आगामी दिनहरूमा समेत शेयरधनी महानुभावहरूलाई उच्च प्रतिफल दिन प्रयासरत रहेको विश्वास दिलाउन चाहन्छु।

आदरणीय शेयरधनी महानुभावहरू,

सर्वोत्तम सिमेन्टलाई एक अग्रणी सिमेन्ट कम्पनीको रूपमा स्थापित गर्ने र नेपालको भौतिक पूर्वाधार र संरचनाको निर्माणमा नेपालकै स्वदेशी कच्चा पदार्थमा आधारित गुणस्तरीय सिमेन्ट उत्पादन गरी आयात प्रतिस्थापन गर्ने, रोजगारीको सृजना गर्ने र आन्तरीक राजस्वमा योगदान पुऱ्याई देशको सेवा गर्ने प्रमुख उद्देश्य लिएर स्थापना भई संचालन भैरहेको यस कम्पनीको प्रभावकारी संचालनमा सम्बन्धित सबैको सद्भावपूर्ण सहयोग पाइरहने पूर्ण आशा गरेको छु।

हामीलाई हाल सम्मको यात्रामा साथ दिनुहुने श्री कम्पनी रजिष्ट्रारको कार्यालय, श्री नेपाल धितोपत्र बोर्ड, श्री नेपाल स्टक एक्सचेन्ज लिमिटेड, श्री सीडिएस एण्ड क्लियरिङ्ग लिमिटेड, उद्योग विभाग र खानी तथा भूगर्भ विभाग, वन तथा भुसंरक्षण विभाग, नेपाल गुणस्तर तथा नापतौल विभाग, वाणिज्य आपूर्ति तथा उपभोक्ता संरक्षण विभाग, उद्योगलाई कर्जा उपलब्ध गराउने बैंकहरू, सम्बन्धित प्रदेश सरकारहरू, खास गरी लुम्बिनी प्रदेश सरकार, स्थानीय सरकार, सुनवल नगरपालिका तथा खानी क्षेत्र रहेका पाल्पा जिल्लाका गाँउपालिकाहरू, लगायतका निकायप्रति संचालक समितिको तर्फबाट तथा मेरो व्यक्तिगत तर्फबाट समेत हार्दिक धन्यवाद ज्ञापन गर्दछु।

नेपालभर सातै प्रदेश तथा भारतमा रहेका सर्वोत्तम सिमेन्टका वितरक एवं ग्राहकहरू, विगतदेखि सर्वोत्तम सिमेन्ट प्रयोग गरिरहनुभएका सबै वर्गका निर्माण व्यवसायीहरू, कम्पनीहरू कम्पनीको प्रगतिमा प्रत्यक्ष वा अप्रत्यक्ष रूपले संलग्न सफ्टवेयर निर्माता कम्पनी, ईन्टरनेट प्रदायक कम्पनी, शेयर रजिष्ट्रार श्री एन.आई.एम.वि. एस क्यापिटल लिमिटेड एवं शुभेच्छुक महानुभावहरूलाई उहाँहरूबाट प्राप्त सहयोग, सुभावा र मार्ग निर्देशनका लागि हार्दिक कृतज्ञता पनि ज्ञापन गर्न चाहन्छु।

समय समयमा उपयुक्त निर्णय लिई समुन्नतिको बाटोमा अघि बढ्न कम्पनीलाई लक्ष्यमा पुग्न अभिप्रेरित गर्ने सञ्चालक मित्रहरू, कम्पनीको विस्तार र विकासमा सदैव चिन्तनशील रहने तथा हरतरहले सहयोग गर्न सधैं नै तत्पर रहने संस्थाका प्रबर्द्धक ज्यूहरू तथा शेयरधनी महानुभावहरू र कम्पनीको उद्देश्यलाई पुरा गर्न इमान्दारी पुर्वक कार्य गरी आउनु भएका सबै तहका कर्तव्यनिष्ठ कर्मचारीहरू प्रति विशेष धन्यवाद ज्ञापन गर्दछु। साथै यस वार्षिक साधारण सभामा उपस्थित भई कार्यक्रमको गरिमा बढाइ दिनुभएकोमा यहाँहरू सबैप्रति हार्दिक कृतज्ञता व्यक्त गर्न चाहन्छु धन्यवाद।

विष्णु प्रसाद न्यौपाने

सञ्चालक अध्यक्ष

सर्वोत्तम सिमेन्ट लिमिटेड

संचालक समिति

मिति : २०८२।०८।२६

सर्वोत्तम सिमेन्ट लिमिटेडको

कम्पनी ऐन, २०६३ को दफा १०९ को उपदफा (४) बमोजिम तयार भएको

सञ्चालक समितिको प्रतिवेदन

आर्थिक वर्ष २०८१/०८२

आदरणीय शेयरधनी महानुभावहरू,

सर्वोत्तम सिमेन्ट लिमिटेडको हुन गइरहेको सातौं वार्षिक साधारण सभामा यस कम्पनीको सञ्चालक समितिबाट प्रस्ताव गरिएका वार्षिक आर्थिक विवरण सहितको आ.व.०८१/०८२ को लेखा परीक्षण प्रतिवेदन तथा अन्य प्रस्तावहरू छलफलका लागि प्रस्तुत गर्दै कम्पनी ऐन, २०६३ को दफा १०९(४) बमोजिम तयार भएको कम्पनीले विगतका वर्षहरूमा गरेका कार्य प्रगति विवरणहरू तथा आगामी वर्षमा गरिने कार्य नीति तथा योजनाहरू सहितको प्रस्तुत सञ्चालक समितिको प्रतिवेदन समेत छलफलका लागि पेश गरेको छु। प्रस्तुत प्रतिवेदनका प्रस्तावित विषयहरूमा छलफल गरी अनुमोदन गरी दिनु हुन हार्दिक अनुरोध गर्दछु।

यस कम्पनी सिमेन्ट उत्पादन गर्ने मुख्य उद्देश्यले २०६७ साल असोज २० गते प्रा.लि. कम्पनीको रूपमा दर्ता भएको र मिति २०६८/०८/२८ गते उद्योग विभागबाट उद्योग दर्ता प्रमाणपत्र (उद्योग दर्ता नं. १४१९/११९/०६८/६९) प्राप्त गरी २०७६ साल श्रावण २९ गते प्रा.लि.बाट प.लि.मा परिवर्तन भई कम्पनी रजिष्ट्रारको कार्यालयमा द.नं. (लि.नं.२२१४८३) मा अभिलेख भई सर्वोत्तम सिमेन्ट लिमिटेडको नाम वाट कारोबार सञ्चालन गर्दै आएको छ।

कम्पनीले ग्रीन सर्वोत्तम सिमेन्ट ओ.पि.सि. (४३ ग्रेड/५३ ग्रेड) र सौरभ ग्रीन सर्वोत्तम पि.पि.सि.को नामको प्रमाण पत्र नं. ६२३ र ४८२ मार्फत नेपाल गुणस्तर तथा नापतौल विभागबाट नेपाल गुणस्तर प्रमाण चिन्ह समेत प्राप्त गरेको छ। त्यसैगरी उत्पादित वस्तुको गुणस्तर निर्धारण गर्ने भारतको सरकारी निकाय Bureau of Indian Standard (BIS) बाट कम्पनीबाट उत्पादित सिमेन्टलाई सन् २०२३ जनवरी ११ र सन् २०२३ जुलाई २५ मा प्राप्त स्वीकृति पत्रहरू मार्फत गुणस्तरको सर्टिफिकेट प्राप्त भई उद्योगबाट उत्पादित सिमेन्ट तथा क्लिंकरको भार तमा निर्यात समेत गरिरहेको छ।

उद्योगको संक्षिप्त प्राविधिक विवरणहरू निम्नानुसार रहेको छ :

उद्योग रहेकोस्थल :	नवलपरासी जिल्ला, सुनवल नगरपालिका वडा नं. ११, जोडेनी।
उद्योगको किसिम :	उत्पादनमूलक
उद्योग उत्पादन अनुमति प्राप्त मिति:	वि.सं. २०६८/०८/२८
उद्योगको कूल लागत :	रु. १३,४६३,७०८,०७४/- (आ.व.२०८१/०८२ आषाढ मसान्तको लेखापरीक्षण वित्तीय विवरण)
उत्पादन शुरु भएको मिति :	वि.सं.२०७१/११/०१
उद्योगको उत्पादन क्षमता :	३,००० टन सिमेन्ट (प्रति बोरा ५० के.जी.को दरले ६० हजार बोरा) र प्रति दिन ३,००० टन क्लिंकर
उद्योगले प्रयोगमा ल्याएको प्रविधि :	VRM Technology (Denmark)
गुणस्तर प्रमाणपत्र तथा उत्पादित ब्राण्ड	GREEN SARBOTTAM CEMENT (OPC CEMENT) SAURAV GREEN SARBOTTAM (PPC CEMENT)

कम्पनीको पूँजीगत संरचना :

पूँजी विवरण	पूँजी रु.	कैफियत
अधिकृत पूँजी	५,५०,००,००,०००।-	
जारी पूँजी	४,९७,५५,००,०००।-	
चुक्ता पूँजी	४,९७,५५,००,०००।-	

सर्वोत्तम सिमेन्ट

(क) विगत वर्षको कारोबारको सिंहावलोकन :

विवरण	आ.व. . २०८१।०८२	आ.व. २०८०।८१
विक्रि रकम रु	९,५३७,३३३,५१८.६६	६,३७२,३३९,९०५.००
खुद मुनाफा रु	१,०२८,२४४,२३७.६७	१४९,३७८,८४१.११
चुक्ता पुँजी रु	४,९७५,५००,०००.००	४,६५०,०००,०००.००
लगानी रकम रु	१,३०५,०००,०००.००	५५६,०३६,९००.००
प्रतिशेयर आमदानी रु	२१.३५	३.४५
संचित मुनाफा रु	३,१४०,४३०,८९५.१७	२,५७३,३४७,९५७.५८
शेयर प्रिमियम कोष रु	१,६२५,००४,००९.००	१,६२५,००४,००८.८०
पुनर्मूल्याङ्कन (री भ्यालु रिजर्व) रु	३३६,८५४,१८६.५६	३३६,८५४,१८६.६०
लाभांश प्रतिशत	२०	१०
नेटवर्थ	२०२.५५	१९७.५३

आ. व. २०८०।८१ मा क्लिकरको उत्पादन परिमाण र आ. व. २०८१।०८२ को तुलनात्मक परिमाण निम्न अनुसार रहेको छ ।

विवरण	२०८१।०८२	२०८०।८१
क्लिङ्कर उत्पादन (मे.टन.)	९४०,५१५।७५	७३६,९८९.३९
सिमेन्ट उत्पादन (मे.टन.)	६०३,९७९।००	६५२३१८.७७

(ख) राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोबारलाई कुनै असर परेको भए सो असर : अन्तर्राष्ट्रिय समसामयिक घटनाक्रम तथा आर्थिक मन्दीले सृजना हुने विदेशी मुद्राको सटही दरमा हुने उच्च वृद्धि तथा ईन्धन र कोईलाको मूल्य वृद्धिले संस्थालाई कारोबारमा समस्या तथा चुनौती थप हुन सक्ने । नेपाल सरकारबाट निर्यात अनुदान दिन रोक लगाएको र यसबाट कम्पनीले भारततर्फ निकासी प्रभावित भएको छ ।

(ग) प्रतिवेदन तयार भएको मिति सम्म चालु वर्षको उपलब्धि र भविष्यमा गर्नुपर्ने कुराको सम्बन्धमा संचालक समितिको धारणा : यस उद्योगले कम्पनी ऐन लगायत सम्पूर्ण कानूनको पूर्ण रूपमा परिपालना गर्दै व्यवसाय तिब्र विस्तार गरी शेयरधनीहरूलाई उचित मुनाफा वितरण गर्न प्रतिबद्ध रहेको छ । उद्योगको उत्पादनलाई विविधिकरण गर्दै अगाडी बढ्ने कुरामा उद्योग प्रतिबद्ध रहेको छ ।

(घ) कम्पनीको औद्योगिक वा व्यवसायिक सम्बन्ध: कम्पनीले कम्पनी ऐन, २०६३ ले गरेको व्यवस्थाहरु, आफूले गर्ने व्यवसायसँग सम्बन्धित ऐन, नियम तथा नियमन व्यवस्था तथा नियमन निकायहरूले दिएको निर्देशनहरूको पूर्णरूपमा पालना गरेको छ र सोही निर्देशनहरूको दायरा भित्र रही कार्य गरिरहेको र कम्पनीले आफ्नो उद्देश्य अनुसार कारोबार संचालन गर्न सम्बन्धित सबै निकाय तथा विभागहरूसँग सुमधुर सम्बन्ध कायम गरि व्यवसायलाई निरन्तरता दिइरहेको नियमनकारी निकाय सरकारका विभिन्न विभाग तथा निकायहरु र शेयरधनीहरूको साथ र सहयोग रहेको, डिलर तथा व्यापारीहरूसँग समेत सुमधुर सम्बन्ध रहेको ।

(ङ) संचालक समितिमा भएको हेरफेर र सोको कारण : सञ्चालक श्री उत्सव न्यौपानेले घरयासी कारण देखाई दिएको राजिनामा बैठक नं २३४ (मिति २०८२/०२/२५) मा स्वीकृत गरी सोही बैठकबाट सञ्चालक श्री विनय खरेलको नियुक्ति भएको ।

(च) संस्थाको कारोवारलाई असर पार्न सक्ने मुख्य समस्या तथा चुनौतिहरु: विद्यमान आर्थिक मन्दीको कारणले सिमेन्टको माग न्युन हुनु, स्थानिय स्तरमा खपतमा कमी आउनु तथा भौतिक पुर्वाधारका आयोजनाहरूमा सरकारको तर्फबाट लगानी कम हुनु । नेपाल सरकारबाट निर्यात अनुदान दिन रोक लगाएको र यसबाट कम्पनीले भारततर्फ निकासी प्रभावित हुदा आमदानीमा संकुचन आउन सक्ने चुनौतीहरू । राष्ट्रको औद्योगिक, आर्थिक, मौद्रिक तथा वित्तीय नीति परिवर्तनबाट सृजना हुन सक्ने संभावित जोखिमहरु । बैंकिङ्ग व्याजदरमा आउने उतार चढावको चुनौतीहरू तथा कच्चा पदार्थ विदेशबाट आयात गर्दा डलरको भाउ बढ्दा महङ्गी हुनसक्ने चुनौतीहरू आदि ।

(छ) लेखापरीक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर संचालक समितिको प्रतिक्रिया : कुनै कैफियत नरहेको

(ज) लाभांश बाँडफाँड गर्न सिफारिस गरिएको रकम : कम्पनीले आ.व. २०८१।०८२ सम्म गरेको व्यवसायबाट आर्जित संचित मुनाफा (Retained Earnings) बाट कम्पनीमा कायम शेयरधनीहरूलाई चुक्ता पुँजी रु ४,९७,५५,००,०००।- (अक्षरूपी चार अर्ब सन्तानब्बे करोड करोड पचपन्न लाख मात्र) को ५% का दरले हुन आउने रु २४,८७,७५,०००।- (अक्षरूपी चौविस करोड सतासी लाख पचहत्तर हजार रुपैया मात्र) बराबरको बोनस शेयर र चुक्ता पुँजीको १५% का दरले हुन आउने रु ७४,६३,२५,०००।- (अक्षरूपी चौहत्तर करोड त्रिसठ्ठी लाख पचचिस हजार रुपैया मात्र) लाभांश कर सहित नगद लाभांश वितरण गर्ने प्रस्ताव गरीएको छ ।

(भ) शेयर जफत भएको भए जफत भएको शेयर संख्या र त्यसको शेयरको अंकित मूल्य, त्यस्तो शेयर जफत हुनुभन्दा अगावै सो वापत् बैंकले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी बैंकले प्राप्त गरेको रकम तथा जफत भएको शेयर बापत रकम फिर्ता गरे को भए सोको विवरण : नभएको ।

(ब) विगत आ.व. मा संस्था र संस्थाको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्त्यमा रहेको स्थितिको पुनरावलोकन: सर्वोत्तम सिमेन्ट ली.को सहायक कम्पनीहरूमा सर्वोत्तम होल्डिङ्स प्रा.लि. र सर्वोत्तम इन्भेष्टमेन्ट प्रा.लि.रहेको छ । यस सहायक कम्पनीहरूमा सर्वोत्तम सिमेन्ट ली.को शत प्रतिशत शेयर स्वामित्व रहेको छ । त्यसैगरी सर्वोत्तम होल्डिङ्स प्रा.लि.को सहायक कम्पनीहरूमा (क) सर्वोत्तम मिनेरल्स प्रा.लि.(ख) सिद्धेश्वर मिनेरल्स प्रा.लि., (ग) सर्वोत्तम सिमेन्ट ईष्ट प्रा.लि (घ) जगदम्बा सिमेन्ट प्रा.लि. (ङ) शुभश्री जगदम्बा सिमेन्ट प्रा.लि.हरु रहेका छन् । कम्पनीहरू संचालनकै क्रममा रहेकोले त्यस सम्बन्धमा कारोबार प्रगती र स्थितिको विवरण एकमुष्ट (कन्सोलीडेटेड) वासलात तथा नाफा नोक्सानमा प्रष्ट पारि प्रस्तुत गरिएको छ ।

(ट) संस्थाको सहायक कम्पनीले आर्थिक वर्ष २०८१।०८२ मा सम्पन्न गरेको प्रमुख कारोबारहरु र सो अवधिमा संस्थाको कारोबारमा आएको कुनै महत्वपूर्ण परिवर्तन : आ.व. २०८१।०८२ मा संस्थाको र सहायक कम्पनीहरूको कारोबार विवरण कारोबारमा आएको कुनै महत्वपूर्ण परिवर्तन को विषयमा यसै प्रतिवेदनको अनुसूचीमा उल्लेख गरिएको छ ।

(ठ) विगत आर्थिक वर्षमा संस्थाको आधारभूत शेयरधनीहरूले संस्थालाई उपलब्ध गराएको उपलब्ध जानकारी : आ.व. २०८१।०८२ मा संस्थाको आधारभूत शेयरधनीहरूले संस्थालाई कुनै व्यहोराको जानकारी नगराएको व्यहोरा अवगत गराउँदछौ ।

(ड) विगत आर्थिक वर्षमा संस्थाका संचालक तथा पदाधिकारीहरूले लिएको शेयरको स्वामित्व विवरण र संस्थाको शेयर कारोबारमा निजहरु संलग्न रहेको भए सो सम्बन्धमा निजहरुबाट संस्थाले प्राप्त गरेको जानकारी :

सञ्चालकहरूले ग्रहण गरेको शेयरको विवरण:

नाम	पद	शेयर संख्या
श्री विष्णु प्रसाद न्यौपाने	सञ्चालक अध्यक्ष	१,२५,५५,६७९
श्री विमल कुमार सावरथिया	सञ्चालक	६३,७२८
श्री टिकाराम न्यौपाने	सञ्चालक	४१,७६,७२९
श्री विनय खरेल	सञ्चालक	६३७२
श्री तेन्जीड लाग्देन तामाङ	सञ्चालक	२८,९७,७१०
श्री शिव सिंह कार्की	सञ्चालक	५३५
श्रीमती नेहा अग्रवाल	सञ्चालक	स्वतन्त्र सञ्चालक

संस्थाको शेयर कारोबारमा संस्थाका सञ्चालक तथा पदाधिकारीहरु संलग्न नरहेको ।

(ढ) विगत आर्थिक वर्षमा संस्थासंग सम्बन्धित सम्भौताहरूमा कुनै संचालक तथा निजको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराईएको जानकारीको व्यहोरा : त्यस्तो जानकारी उपलब्ध नभएको ।

(ण) संस्थाले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफै खरिद गर्नको कारण, त्यस्तो शेयरको संख्या र अंकित मूल्य तथा त्यसरी शेयर खरिद बापत संस्थाले भुक्तानी गरेको रकम : हालसम्म संस्थाले आफ्नो शेयर आफै खरिद गरेको छैन ।

(त) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सोको विस्तृत विवरण : कम्पनीको आन्तरिक नियन्त्रण प्रणालीलाई प्रभावकारी बनाउनको लागि कम्पनीले छुट्टै नीति, आर्थिक तथा प्रशासनिक विनियमावली तयार गरी लागु गरेको, कम्पनीको आन्तरिक नियन्त्रण प्रणाली व्यवस्थित, चुस्त दुरुस्त साथै पारदर्शी राख्नका लागि लेखापरीक्षण समिति रहेको र कम्पनीसंग सम्बन्धित सरकारी निकाय तथा लेखापरीक्षकबाट समय समयमा प्राप्त सुझावलाई उचित सम्बोधन गर्दै कार्य गरिदै आएको छ ।

(थ) आर्थिक वर्ष २०८१।८२ को कुल व्यवस्थापनको खर्चको विवरण : आ.व. २०८१।८२ मा कूल व्यवस्थापन खर्च जम्मा रु ५६३,८७२,६९३.९३ रहेको छ ।

(द) लेखापरीक्षण समितिका सदस्यहरूको नामावली, निजहरूले प्राप्त पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेको काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सोको विवरण : लेखापरीक्षण समितिका पदाधिकारीहरूमा सञ्चालक श्री नेहा अग्रवाल संयोजक, शिव सिंह कार्की सदस्य र प्रबन्धक ईश्वर बहादुर अधिकारी सदस्य रहनु भएको छ । लेखापरीक्षण समितिका पदाधिकारी सदस्यहरु र अन्य उप-समितिका पदाधिकारी सदस्यहरूलाई हाललाई बैठक भत्ता उपलब्ध गराउने व्यवस्था गरिएको छैन । उक्त समितिले कम्पनी ऐन २०६३ ले तोके बमोजिमका कामहरु सञ्चालक समिति समक्ष प्रतिवेदन पेश गर्ने गरेको व्यहोरा जानकारी गराउँदछौ ।

सर्वोत्तम सिमेन्ट

(घ) सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख, संस्थाका आधारभूत शेयरधनी वा निजका नजिकका नातेदार वा निज संलग्न रहेको फर्म कम्पनी वा संगठित संस्थाले संस्थालाई कुनै रकम बुझाउन बाँकी रहेको भए सो कुरा : लेखापरिक्षण प्रतिवेदनमा उल्लेख गरिएको ।

(न) सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख, तथा पदाधिकारीहरूलाई भूक्तान गरिएको पारिश्रमिक भत्ता तथा सुविधाको रकम: संस्थाका सञ्चालक, तथा पदाधिकारीहरूलाई भूक्तान गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम देहाय बमोजिम रहेको छ ।

क्र.स.	विवरण	सञ्चालक समुह	व्यवस्थापन समुह
१	पारिश्रमिक भत्ता / बैठक भत्ता	४८,८१,३२०।-	१८,७२४,२८६.८७।-

(प) शेयरधनीहरूले बुझिलिन बाँकी रहेको लाभांशको रकम : छैन ।

(फ) कम्पनी ऐन, २०६३ को दफा १४१ बमोजिम सम्पत्ति खरिद वा बिक्री गरेको विवरण : छैन ।

(ब) कम्पनी ऐन, २०६३ को दफा १७५ बमोजिम सम्बद्ध कम्पनी बिच भएको कारोवारको विवरण : यस सम्बन्धी विवरण वित्तिय विवरणमा उल्लेख गरिएको ।

(भ) कम्पनी ऐन, २०६३ तथा प्रचलित कानून बमोजिम सञ्चालक समितिको प्रतिवेदनमा खुलाउनु पर्ने अन्य कुनै कुरा : कम्पनीका संस्थापक शेयरवाला तथा सञ्चालकहरू सम्बद्ध रहेका अन्य संस्थासंग र यसै कम्पनीका आफ्नै सम्बद्ध अन्य संस्थाहरूसंग कम्पनीले नियमानुसार गरेको खरिद बिक्री कारोवार विवरण निम्न अनुसार रहेका छन् ।

कम्पनी ऐन, २०६३ को दफा ९३ बमोजिम सम्बद्ध कम्पनी बिच भएको कारोवारको विवरण :

सम्बन्धित पक्षको नाम	कारोबार रकम	कारोबारको प्रकृति
लक्ष्मी स्टिल्स लि.	७,५१६,७११.१	खरिद
लक्ष्मी स्टिल्स लि.	३०,३६१,२२८.७	बिक्री
सर्वोत्तम स्टिल प्रा.लि.	१५,०३२,२१६.०	खरिद
सर्वोत्तम स्टिल प्रा.लि.	७,८७३,५१२.१	बिक्री
सौरभ फोटो इन्टरनेशनल	११,२३६,३८५.९	खरिद
सौरभ फोटो इन्टरनेशनल	१,२००,०००.०	बिक्री

प्रचलित कानून बमोजिम खुलाउने पर्ने आवश्यक सबैकुरा खुलाई सकिएको व्यहोरा अवगत गराउँदछौं ।

धन्यवाद ज्ञापन

यस साधारण सभाको अवसरमा कम्पनीले सञ्चालनमा ल्याएको उद्योगबाट सुनवल नगरपालिका, वडा नं ११, जोडेनी, नवलपरासी मा उद्योग स्थापना गरी सिमेन्ट तथा क्लिङकर उत्पादन गरिरहेको र उद्योगमा प्रत्यक्ष तथा अप्रत्यक्ष रूपमा सहयोग गरिरहनु भएका सम्पूर्ण सरकारी तथा गैरसरकारी निकाय, बैंक तथा वित्तिय संस्था, स्थानिय प्रशासन तथा स्थानीय वासिन्दा, कम्पनीका कर्मचारीहरूलाई कम्पनीको तर्फबाट आभार व्यक्त गर्न चाहन्छु । अन्त्यमा, उपस्थित सम्पूर्ण शेयरधनी महानुभावहरूलाई कम्पनी र कम्पनीको संचालक समिति प्रति देखाउनु भएको सहयोग, सद्भाव र अपार विश्वासलाई भविष्यमा पनि कायम राख्ने आशा सहित धन्यवाद ज्ञापन गर्दै संचालक समितिको तर्फबाट प्रस्तुत गरिएको आ.व.२०८१/०८२ को प्रतिवेदन छलफल गरी पारित गर्न यस सभा समक्ष प्रस्तुत गर्दछु धन्यवाद ।

संचालक समितिको तर्फबाट,

श्री बिष्णु प्रसाद न्यौपाने
अध्यक्ष

श्री विमल कुमार सावरथिया
संचालक

सहायक कम्पनीहरुको विवरण

सर्वोत्तम सिमेन्ट ली.को सहायक कम्पनीहरुमा सर्वोत्तम होल्डिङ्स प्रा.लि. र सर्वोत्तम इन्भेष्टमेन्ट प्रा.लि. रहेको छ। यस सहायक कम्पनीहरुमा सर्वोत्तम सिमेन्ट ली.को शतप्रतिशत शेयर स्वामित्व रहेको छ। सत प्रतिशत लगानी रहेका कम्पनीहरु देहाय बमोजिम रहेको व्यहोरा समेत जानकारी गराउँदछौं।

१) सर्वोत्तम होल्डिङ्स प्रा.लि

सर्वोत्तम सिमेन्ट लिमिटेडको सत प्रतिशत लगानी रहेको यस सर्वोत्तम होल्डिङ्स प्रा.लि ले भविष्यमा आफ्नो सत प्रतिशत लगानीमा निर्माण सामाग्रीसंग सम्बन्धित अन्य उद्योग तथा व्यवसायमा लगानी गरी नाफामुलक कारोवार गर्दै जाने योजना रहेको छ। यस सहायक कम्पनीको अधिकृत पुँजी रु १५०,००,००,०००।- (अक्षरूपी एक अर्ब पचास करोड मात्र) र जारी पुँजी रु १३०,००,००,०००।- (अक्षरूपी एक अर्ब तीस करोड मात्र) तथा चुक्ता पुँजी रु १२३,००,००,०००।- (अक्षरूपी एक अर्ब तेइस करोड मात्र) रहेको छ। यस प्रा.लि.का सत प्रतिशत लगानी रहेका कम्पनीहरु देहाय बमोजिम रहेको व्यहोरा समेत जानकारी गराउँदछौं।

सर्वोत्तम होल्डिङ्स प्रा.लि.को सहायक कम्पनीहरुमा

- (क) सिद्धेश्वर मिनेरल्स प्रा.लि
- (ख) सर्वोत्तम सिमेन्ट ईष्ट प्रा.लि
- (ग) सर्वोत्तम मिनेरल्स प्रा.लि.
- (घ) जगदम्बा सिमेन्ट प्रा.लि.
- (ङ) शुभश्री जगदम्बा सिमेन्ट प्रा.लि.हरु रहेका छन्।

क्र.स.	कम्पनीको नाम	अधिकृत पुँजी रु	जारी पुँजी रु	चुक्ता पुँजी रु	धारण प्रतिशत
१	सिद्धेश्वर मिनेरल्स प्रा.लि.	२,००,००,०००।००	१,००,००,०००।००	१,००,००,०००।००	१००%
२	सर्वोत्तम सिमेन्ट ईष्ट प्रा.लि.	१०,००,००,०००।००	४,००,००,०००।००	४,००,००,०००।००	१००%
३	सर्वोत्तम मिनेरल्स प्रा.लि.	१०,००,००,०००।००	९,००,००,०००।००	२,७९,००,०००।००	८५%
४	जगदम्बा सिमेन्ट इण्डष्ट्रिज प्रा.लि.	४४,७५,३४,०००।००	४०,००,००,०००।००	३०,००,००,०००।००	१००%
५	शुभ श्री जगदम्बा सिमेन्ट मिल्स प्रा.लि.	२,००,००,००,०००।००	१,५०,००,००,०००।००	७०,००,००,०००।००	९९.५ %

२) सर्वोत्तम इन्भेष्टमेन्ट प्रा. लि. :

सर्वोत्तम सिमेन्ट लिमिटेडको शत प्रतिशत शेयर लगानी रहने गरी यो सहायक कम्पनी संस्थापना गरिएको छ। यसको अधिकृत पुँजी रु १०,००,००,०००।- (अक्षरूपी दस करोड मात्र), जारी पुँजी १०,००,००,०००।- (अक्षरूपी दस करोड मात्र) र चुक्ता पुँजी रु ७,५०,००,०००।- (अक्षरूपी सात करोड पचास लाख रुपैया मात्र) रहेको छ। यसले धादिङ सिमेन्ट प्रा.लि.मा रु ३,७५,००,०००।- (अक्षरूपी तीन करोड पचहत्तर लाख रुपैया मात्र) र स्टार लाईम प्रा.लि. रु २५,००,०००।- (अक्षरूपी पचिस लाख रुपैया मात्र) लगानी रहेको व्यहोरा समेत जानकारी गराउँदछौं।

यी लगानी भएका कम्पनीहरु संचालनकै क्रममा रहेकोले त्यस सम्बन्धमा कारोवार प्रगती र स्थितिको विवरण एकमुष्ट (कन्सोलीडेटेड) वासलात तथा नाफा नोक्सानमा समेत प्रष्ट पारी प्रस्तुत गरिएको छ।

Subsidiaries Financial Highlight

Particulars	FY 2081 / 2082						
	Shubha Shree Jagdamba Cement	Jagdamba Cement	Sarbottam Cement East	Sarbottam Mineral(SMPL)	Siddeshwore Mineral(Sidd)	Sarbottam Holding	Sarbottam Investment
Revenue From Operations	3,301,683,752.54	2,835,509,017.31	4,155,509,941.24	181,275,172.13	12,444,795.74		
Net Profit/(Loss) For The Year	134,452,426.33	129,016,254.22	29,948,527.42	1,526,452.92	(7,029,667.32)	(381,080.38)	(149,509.50)
Paid up Share Capital	700,000,000	300,000,000	40,000,000	27,100,000	10,000,000	1,230,000,000	75,000,000
Investment						815,129,810	40,000,000
EPS(Earning Per Share)	19.21	43.01	74.87	5.63	(70.18)	(0.03)	(0.20)
Reserve & Surplus	149,205,813.98	28,788,298.30	32,549,136.83	(22,160,980.24)	(15,383,039.74)	1,005,489.06	(565,618.90)
Net Worth Per Share	121.32	109.60	181.37	18.23	(53.83)	100.08	99.25

सर्वोत्तम सिमेन्ट लिमिटेड

धितोपत्र दर्ता तथा निष्काशन नियमावली, २०७३ को नियम २६ को उपनियम (२) संग सम्बन्धित अनुसूची-१५ बमोजिमको वार्षिक प्रतिवेदनमा समावेश गर्नुपर्ने विवरण ।

- १) सञ्चालक समितिको प्रतिवेदन : यसै वार्षिक प्रतिवेदनमा संलग्न गरिएको छ ।
- २) लेखापरीक्षकको प्रतिवेदन : यसै वार्षिक प्रतिवेदनमा संलग्न गरिएको छ ।
- ३) लेखापरीक्षण भएको वित्तीय विवरण : यसै वार्षिक प्रतिवेदनमा संलग्न गरिएको छ ।
- ४) कानूनी कारवाही सम्बन्धी विवरण :

यस संस्थाले वा संस्थाको विरुद्ध कुनै मुद्दा दायर भएको जानकारी :

- (क) नेपाल विद्युत प्राधिकरणसंगको डेडिकेटेड र ट्रंक लाईनको विद्युत महशुल विल विवाद समाधानका लागि नेपाल विद्युत प्राधिकरणमा प्रशासकीय पुनरावलोकनका लागि कानूनी प्रक्रियाबाट पुनरावलोकन गर्ने कार्य भइरहेकोमा विचाराधिन रहेको ।
- (ख) कम्पनीले सिमेन्ट विक्री गर्न नियुक्त गरेका वितरक र सिमेन्ट खरिदकर्ता संस्थाहरूले समयमा रकम भुक्तानी नगरेको विषयमा त्यस्ता केहि संस्था समेतका विरुद्ध रकम असुलीका लागि श्री काठमाडौं जिल्ला अदालत र अन्य जिल्ला अदालतहरूमा फिरोद दायर गरेकोमा कानूनी प्रक्रियामा केही मुद्दाहरू विचाराधिन रहेका छन् ।
- ग) कुनै संस्थापक वा सञ्चालक विरुद्ध आर्थिक अपराध गरेको सम्बन्धमा कुनै मुद्दा दायर गरेको वा भएको बारे कुनै जानकारी प्राप्त भएको छैन ।

५) संगठित संस्थाको शेयर कारोबार तथा प्रगतिको विश्लेषण :

- (क) धितोपत्र बजारमा भएको संगठित संस्थाको शेयरको कारोबार सम्बन्धमा व्यवस्थापनको धारणा :
शेयर कारोबार धितोपत्र बोर्डको नीति नियमबाट निर्देशित भई खुल्ला बजारले मूल्य निर्धारण गर्ने विषय रहेको हुँदा यस कम्पनीको शेयर कारोबार सोही अनुरूप नेपाल स्टक एक्सचेन्जले उपलब्ध गराएको दायराभित्र रही यस कम्पनीको शेयर कारोबार भइरहेको छ ।
- (ख) आ.व. २०८१/८२ को प्रत्येक त्रैमासिक अवधिमा संगठित संस्थाको शेयरको अधिकतम, न्यूनतम र अन्तिम मूल्यका साथै कुल कारोबार शेयर संख्या र कारोबार दिन :

विवरण	आश्विन मसान्त	पौष मसान्त	चैत्र मसान्त	आषाढ मसान्त
अधिकतम मूल्य रु	१०६०	८३४	९१५.४	९१०
न्यूनतम मूल्य रु	६९६.८	७००	७२४.६	७८७
अन्तिम मूल्य रु	८३३.५	७३०	७८९.५१	८६५.८१
कूल कारोबार शेयर संख्या	४३११२०१	२४२६००१	३२१२०३७	४०४२१६२
कूल कारोबार दिन	५७	५५	५६	६३

६) समस्या तथा चुनौती :

क) समस्या तथा चुनौती र समाधानका लागि कम्पनीले लिएको रणनीति देहाय बमोजिम रहेका छन् :

- १) नेपाल सरकार तथा नियमनकारी निकायबाट समय समयमा प्रतिकूल नीति नियम तर्जुमा गर्दा, समस्या तथा चुनौती थप हुन सक्ने ।
- २) सिमेन्टको उत्पादन क्षमता तथा आपूर्ति र मागमा रहेको असन्तुलनले गर्दा, समस्या तथा चुनौती थप हुन सक्ने ।
- ३) बाह्य रूपले अन्तराष्ट्रिय समसामयिक घटनाक्रम तथा आर्थिक मन्दिने सृजना हुने विदेशी मुद्राको सटही दरमा हुने उच्च वृद्धि, ईन्धन र कोईलाको मूल्य वृद्धिले संस्थालाई कारोवारमा समस्या तथा चुनौती थप हुन सक्ने ।
- ४) नेपाल विद्युत प्राधिकरणसंगको डेडिकेटेड र ट्रंक लाईनको छुट विल विवाद सम्बन्धि विभिन्न मुद्दाहरू सम्मानित अदालतहरू र डेडिकेटेड तथा ट्रंक लाईनको विद्युत महशुल विवाद समाधानका लागि नेपाल विद्युत प्राधिकरणमा विचाराधिन रहेकोले सो को राय ले संस्थालाई असर गर्न सक्नेछ ।
- ५) नेपाल सरकारको बजेटबाट निर्माण हुनु पर्ने परियोजनाहरू समयमा सम्पन्न हुन नसक्ने परिस्थिती र सरकारी बजेटको विकास तर्फको विनियोजित बजेट समयमा खर्च नहुनुले व्यवसायमा समस्या तथा चुनौती थप हुन सक्ने ।
- ६) विद्युतको नियमित आपूर्ति नहुनु तथा भोल्टेज स्प्लाई स्थिर नरहनुले उद्योगको उत्पादन तथा कारोवारमा समस्या तथा चुनौती थप हुन सक्ने ।
- ७) बैंकको व्याजदर तथा तरलता स्थिर नहुनुले कम्पनीलाई समस्या तथा चुनौती थप हुन सक्ने ।
- ८) विश्वव्यापी रूपले संक्रमण फैलीने सक्ने माहामारी, प्राकृतिक विपद तथा सिर्जना हुन सक्ने अन्य काबु बाहिरको परिस्थितीहरूले कारोवारमा समस्या तथा चुनौती थप हुन सक्ने ।
- ९) संस्थाको सुचना प्रविधि प्रणालि तथा महत्वपूर्ण तथ्याङ्क संग्रहित सर्वरमा हुन सक्ने जोखिम ।

(ख) समस्या तथा चुनौती समाधान गर्न व्यवस्थापनले अवलम्बन गरेको रणनीति सम्बन्धी विवरण :

माथि उल्लेखित चुनौती र समस्याका अतिरिक्त वर्तमान अवस्थामा व्याजदरमा हुने उतारचढाव, प्रतिस्पर्धि उत्पादनको उपस्थितिले हुनसक्ने अस्वस्थ प्रतिस्पर्धा, कोइला, डिजेल लागयतका समाग्रीको मूल्य वृद्धि जस्ता कुराहरुले असर गर्न सक्ने भएतापनि हाल सम्म यस्ता घटनाबाट पर्न सक्ने असरबाट संस्था सचेत भई संस्थालाई प्रगति उन्मुख बनाउन देहाय बमोजिमका रणनीतिहरु अवलम्बन गरी आएको छ ।

- विदेशी मुद्रामा आयात गर्नुपर्ने कच्चापदार्थको हकमा संस्थाले विनिमय दर हेज गर्ने निति बनाइएकोछ ।
- नियमित विद्युतको आपूर्तिलाई सुचारु राख्न संस्थाले ५.५ मेगावाटको नेपालकै एक मात्र थर्मल पावर प्लान्टबाट विद्युत उत्पादन गरिरहेको छ । साथै संस्थाले अतिरिक्त १० मेगावाटको फर्नेश आईल जेनेरेटरको व्यवस्था गरेको छ ।
- बाह्य तथा आन्तरिक समसामयिक घटनाक्रम तथा काबु बाहिरका परिस्थितीबाट उद्योग सञ्चालनमा रोकबाट आउन नदिन संस्थाले प्रयाप्त मात्रामा कच्चा पदार्थको भण्डारण र उद्योग तथा आफ्ना कर्मचारीहरुको बीमा समेत गरेको छ ।
- बैंकिङ्ग व्याजदरमा हुने परिवर्तनबाट संस्थालाई हुने असर न्यूनिकरण गर्न संस्थाले निकट भविश्यमानै ऋण मुक्त हुने निति अवलम्बन गरेको छ ।
- संस्थाको सूचना प्रविधि प्रणाली तथा महत्वपूर्ण तथ्याङ्क संग्रहित सर्वरमा हुन सक्ने जोखिमको न्यूनिकरणको लागि संस्थाले अतिरिक्तसर्वरको व्यवस्था गर्नुको साथै साईबर सुरक्षाका उपायहरु हदैसम्म अवलम्बन गरेकोछ ।
- राष्ट्रको औद्योगिक, आर्थिक, मौद्रिक तथा वित्तीय नीति परिवर्तनबाट सिर्जना हुन सक्ने संभावित जोखिमहरु रहने नै छन् । कम्पनीले सरकारी नीति परिवर्तनका कारण जोखिम हुने छैन भन्ने विश्वास लिएका छौं ।

७) संस्थागत सुशासन :

संस्थागत सुशासनका लागि कम्पनी प्रतिवद्ध रहेको छ आकर्षित हुने सबै ऐन, नियम, निर्देशिकाहरुको पूर्ण पालना गर्दै उद्योग संचालन गरिएको छ । सञ्चालक समितिका काम कारवाहीहरु तथा संस्थाको अन्य सबै क्रियाकलापहरु पारदर्शी रुपमा संचालन गरी संस्थागत सुशासनका विकास गर्न एवम् सोको अनुभूति गराउन संस्था सदैव तत्पर रहेको छ ।





ISO 9001:2015
Certified Company



ISO 14001:2015
Certified Company



सौरभ ग्रीन सीमेंट
भारत, एन.ए.ए.

सर्वोत्तम सिमेंट

IS 269: 2015



CML-410012656

IS 1489: 2015



CML-4100147069

कोरौ
नकसा एक
मजबुत
भविष्यको



सर्वोत्तम मजबूती

Priyank & Associates

Chartered Accountants

Sinamangal, Kathmandu, Mob:-9852031935

**INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF SARBOTTAM CEMENT LTD.
REPORT ON THE AUDIT OF STANDALONE FINANCIAL STATEMENTS**

Opinion

We have audited the accompanying Standalone Financial Statements of Sarbottam Cement Ltd. ("the Company") which comprises the Statement of Financial Position as at Ashadh 32, 2082 (July 16, 2025) , Statement of Profit or Loss & Other Comprehensive Income, Statement of Changes in Equity & Statement of Cash Flows for the year ended Ashadh 32, 2082 (July 16, 2025), and Notes to Financial Statement including Summary of Significant Accounting Policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give a true and fair view in conformity with Nepal Financial Reporting Standards (NFRSs), of the state of affairs of the Company as at Ashadh 32, 2082 (July 16, 2025), and its profit, total comprehensive income, its cash flows & the changes in equity for the year ended on that date.

Basis of Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Nepal Standard on Auditing (NSAs) & applicable law. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the audit of the Standalone Financial Statements section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of Nepal (ICAN) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAN's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis of our audit opinion on Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matter to be communicated in our report.

Key Audit Matter	How the matter was addressed in our audit
<p>Useful life of Property, Plant and Equipment:</p> <p>Post adoption of NFRS, the Company has changed method of depreciation from Written Down Value (WDV) method to Straight Line Method (SLM). Given the judgement used for assessing useful life and its significant impact to the Financial Statement, this is a key audit matter.</p>	<p>Our principal audit procedures performed, among other procedures, included the following:</p> <ol style="list-style-type: none"> 1. We obtained understanding of the management's processes for assessing the useful life of PPE. 2. We carried out testing of management's control over assessing the useful life of PPE. 3. We tested the basis of useful life.



Depreciation on Property, Plant and Equipment other than Freehold Land is provided on "Straight Line Method (SLM)" based on Useful Life estimated by technical expert of the management.

The Assets Useful Life are reviewed at the reporting date and the effect of any changes in estimates are accounted for on a prospective basis.

4. We verified the technical evaluation done by management while assessing the useful life of PPE.
5. Assessed the accounting principles applied by the Company to estimate useful life in accordance with the Nepal Financial Reporting Standards and ensured adequacy of disclosures.

Contingent Liabilities related to Appeals against Dedicated Line Electricity Bill of Rs. 862,715,464

The Company is exposed to different laws, regulations and their interpretations thereof. In this regulatory environment there is inherent risk of litigations and claims. Consequently, contingent liabilities disclosures may arise from Contractual Obligation, Direct & Indirect Taxes and Other Matters (If Any).

The company applies significant judgement in estimating the likelihood of the future outcome in the case of Electricity Over Billing Issues amounting to Rs. 862,715,464 and the company has filed an Appeals against Nepal Electricity Authority at Honorable Supreme Court. Such legal case is pending till the date of reporting period. The impact of the same is not reflected in the profitability of respective financial years.

These estimates could change significantly over time as new facts emerge and each legal case progresses.

Given the inherent complexity and magnitude of potential exposures and the judgement necessary to estimate the amount of provisions required or to determine required disclosures this is a key audit matter.

Our audit procedures included:

1. We have gained an understanding of outstanding litigations against the company from the company's in-house legal counsel and other key managerial personnel who have knowledge of these matters.
2. We have read the cases records and the legal opinions of external legal advisors where applicable for significant matters.
3. We have tested the completeness of the litigations and claims by examining on a sample basis the Company's legal expenses and minutes of the Board meetings.
4. We have assessed the adequacy of the Company's disclosures in respect of contingent liabilities for Electricity Overbilling Issues and legal matters.
5. As per reminder letter from NEA Hetauda Distribution Center, the electricity disputed amount required to deposit of Rs.119,636,645.75 as per vide letter reference no. 995 dated 2081-7-8 which in the line of Lal Commission formed by Government of Nepal.
6. The Company has deposited three installments of the outstanding amount totaling Rs. 11,289,000 as of Kartik 27, 2082.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Directors' report and Management Discussion and Analysis, Report on Corporate Governance and Business Responsibility report, but does not include the Consolidated Financial Statements, Standalone Financial Statements & our Auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone



financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Managements Responsibility for the Standalone Financial Statements

Management is responsible for preparation and fair presentation of the Standalone Financial Statements in accordance with the Nepal Financial Reporting Standards (NFRSs) and for such internal control as management determines is necessary to enable the preparation of Standalone Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company’s Financial Reporting process.

Auditor’s Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these Standalone Financial Statements.

As part of an audit in accordance with NSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risk of material misstatement of the Standalone 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, misrepresentation, or the override of internal controls.
- ii) Obtain an understanding of Internal Control relevant to 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 Company’s Internal Control.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv) Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor’s Report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, Future events or conditions may cause the Company to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure, and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

We also communicate with those charged with governance 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 the Other Legal & Regulatory Requirements

- i) We have obtained information and explanations asked for, which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- ii) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Standalone Financial Statements have been kept so far as it appears from our examination of those books.
- iii) Statement of Financial Position, Statement of Profit or Loss & Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows have been prepared in accordance with the requirements of the Companies Act, 2063 and are in agreement with the books of account of the Company.
- iv) During our examination of the books of account of the Company, we have not come across the cases where the Board of Directors or any member of there or any representative or any office holder or any employee of the Company has acted contrary to the provisions of law or caused loss or damage to the Company, and
- v) We have not come across any fraudulent activities in the books of accounts.

Place: Kathmandu

Date: 2025-11-14

UDIN: 251114CA00989CNVc2

For Priyank & Associates
Chartered Accountants



SARBOTTAM CEMENT LTD.

1. Statement of Financial Position

As At Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Notes	Sarbotam Cement		Group	
		Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Assets					
Non Current Assets					
Property, Plant & Equipment	4	8,450,029,049	8,278,534,277	10,427,544,715	8,803,599,575
Intangible Assets	5	362,275	675,491	642,164	922,355
Goodwill on Acquisition				16,204,198	16,204,198
Financial Assets					
Investment in Subsidiaries	6	1,305,000,000	556,036,900		
Investment in Associates	7			37,350,798	37,852,111
Investment Advance				1,850,000	1,350,000
Deferred Tax Assets	8				
Other Non-Current Assets	9	12,402,560	12,402,560	139,817,425	161,623,935
Total Non Current Assets		9,767,793,884	8,847,649,228	10,623,409,300	9,021,552,174
Current Assets					
Inventories	10	2,197,901,573	2,776,050,052	2,813,936,261	2,888,461,171
Financial Assets					
Trade Receivables	11	3,133,279,322	1,757,484,715	3,367,865,431	1,714,799,655
Cash & Cash Equivalent	12	102,948,633	60,320,016	190,572,777	79,405,054
Bank Balance other than Cash & Cash Equivalent	13				
Others	14	33,915,874	26,103,045	48,719,417	26,103,045
Other Current Assets	15	720,551,688	497,250,957	627,090,464	298,729,416
Income Tax Assets (Net)	23	20,449,272	23,467,714	33,386,166	43,684,197
Total Current Assets		6,209,046,362	5,140,676,498	7,081,570,515	5,051,182,538
Total Assets		15,976,840,246	13,988,325,727	17,704,979,815	14,072,734,713
Equity & Liabilities					
Equity					
Equity Share Capital	16 (a)	4,975,500,000	4,650,000,000	4,975,500,000	4,650,000,000
Capital Reserve	16 (b)			164,696,385	
Other Equity	16 (c)	3,140,430,895	2,573,347,958	3,413,738,435	2,561,901,020
Revaluation Reserve	16 (d)	336,854,187	336,854,187	336,854,187	336,854,187
Securities Premium	16 (e)	1,625,004,009	1,625,004,009	1,625,004,009	1,625,004,009
Non-Controlling Interest				4,944,959	503,700
Total Equity		10,077,789,091	9,185,206,153	10,520,737,974	9,174,262,915
Non Current Liabilities					
Financial Liabilities					
Long Term Borrowings	17	22,978,000	73,597,000	66,878,036	122,417,278
Provisions	18				
Deferred Tax Liabilities	8	595,044,063	361,063,667	610,676,416	357,221,697
Total Non Current Liabilities		618,022,063	434,660,667	677,554,452	479,638,975
Financial Liabilities					
Trade Payables	19	342,607,378	348,409,919	777,590,773	369,324,701
Short Term Borrowings	20	3,790,814,093	2,993,286,839	4,240,420,692	2,993,286,839
Other Financial Liabilities	21	108,707,076	20,530,298	156,564,049	23,174,552
Other Current Liabilities	22	978,871,710	955,364,542	1,259,642,865	982,179,422
Provisions	18	60,028,835	50,867,309	72,469,008	50,867,309
Income Tax Liabilities (Net)	23				
Total Current Liabilities		5,281,029,092	4,368,458,907	6,506,687,387	4,418,832,822
Total Liabilities		5,899,051,155	4,803,119,574	7,184,241,840	4,898,471,797
Total Equity and Liabilities		15,976,840,246	13,988,325,727	17,704,979,814	14,072,734,713

Summary of Significant Accounting Policies & Accompanying Notes are an Integral Part of Financial Statements For & On behalf of the BOD

Mr. Shiv Singh Karki
Public Director

Mr. Tenzin Lakden Tamang
Director

Mr. Binay Kharel
Director

As Per Our Attached Report of Even Date

CA. Priyank Pokhrel
For: Priyank & Associates
Chartered Accountants

Mr. Santosh KC
CEO

Mr. Bimal Kumar Sawartha
Director

Mr. Bishnu Prasad Neupane
Chairman

Date :

Mr. Tika Ram Neupane
Director

Ms. Neha Agrawal
Independent Director

Place : Kathmandu

Particulars	Notes	Sarbottam Cement		Group	
		FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Revenue From Operations	24	9,537,333,519	6,372,339,905	14,849,886,641	6,390,288,777
Less: Cost of Sales	25	7,527,752,310	5,616,924,205	12,137,266,114	5,618,567,123
Gross Profit		2,009,581,209	755,415,700	2,712,620,527	771,721,654
Other Income	26	137,607,829	50,930,691	155,484,926	51,433,496
Expenses:					
Administrative Expenses	27	224,227,596	104,727,453	329,265,694	126,353,699
Selling & Distribution Expenses	28	339,645,097	177,429,981	498,119,125	178,443,499
Finance Cost	29	296,293,936	332,032,001	395,258,111	332,573,846
Total Expenses		860,166,629	614,189,435	1,222,642,930	637,371,044
"Profit/(Loss) Before Tax from Continuing Operations & Share of Profit of Associates"		1,287,022,409	192,156,956	1,645,462,522	185,784,106
Share of Profit /(Loss) of Associates accounted by using Equity Method				(501,312.60)	(1,315,353)
Profit/(Loss) Before Tax from Continuing Operations		1,287,022,409	192,156,956	1,644,961,210	184,468,753
Tax Expense					
Current Tax	30	24,797,775	203,842	77,616,386	203,842
Deferred Tax	30	233,980,396	42,574,273	253,454,720	42,312,238
Net Profit/(Loss) For The Year from Continuing Operations		1,028,244,238	149,378,841	1,313,890,103	141,952,673
Discontinued Operations					
Profit from Discontinued Operation Before Tax					
Tax expense on Discontinued Operation					
Net Profit/(Loss) For The Year		1,028,244,238	149,378,841	1,313,890,103	141,952,673
Other Comprehensive Income					
Actuarial Gain/ Loss on Defined Benefit Pension Schemes					
Tax Relating to Components of Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Net fair value (losses)/gains on financial assets:					
Quoted Ordinary Shares					
Items that are or/may be reclassified subsequently to profit or loss					
Deferred Tax asset / (liability) on other comprehensive income					
Total Other Comprehensive Income (OCI)					
Total Comprehensive Income (TCI)		1,028,244,238	149,378,841	1,313,890,103	141,952,673
Profit for the Year attributable to:					
Non Controlling Interest				891,388	(690,378)
Equity Holders		1,028,244,238	149,378,841	1,312,998,716	142,643,051
Total Comprehensive Income for the Year attributable to:					
Non Controlling Interest					
Equity Holders		1,028,244,238	149,378,841	1,312,998,716	142,643,051
Basic Earnings Per Share (NPR)		21.35	3.45	27.27	3.27
Diluted Earnings Per Share (NPR)		17.97	3.00	22.96	2.85

Summary of Significant Accounting Policies & Accompanying Notes are an Integral Part of Financial Statements For & On behalf of the BOD

Mr. Shiv Singh Karki
Public Director

Mr. Tenzin Lakden Tamang
Director

Mr. Binay Kharel
Director

As Per Our Attached Report of Even Date

CA. Priyank Pokhrel
For: Priyank & Associates
Chartered Accountants

Mr. Santosh KC
CEO

Mr. Bimal Kumar Sawartha
Director

Mr. Bishnu Prasad Neupane
Chairman

Date :

Mr. Tika Ram Neupane
Director

Ms. Neha Agrawal
Independent Director

Place : Kathmandu

SARBOTTAM CEMENT LTD.

Statement of Cash Flow

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Cash Flow From Operating Activities:				
Profit/(Loss) For the Year	1,028,244,238	149,378,841	1,313,890,103	141,952,673
Adjustment for				
Depreciation on Property, Plant & Equipment	262,413,638	231,496,270	322,890,336	249,091,273
Amortization of Intangible Assets	313,215	562,157	382,758	593,883
Profit/(Loss) on Sale of PPE	(1,300,011)	10,368	(8,145,455)	142,830
Interest Income	(1,762,727)	(937,282)	(2,135,150)	(953,515)
Share of Profit/(Loss) of Associates			501,312.60	1,315,353.06
Interest Cost	296,293,936	332,032,001	395,258,111	332,573,846
Deferred Tax	233,980,396	42,574,273	253,454,720	42,312,238
Current Tax	24,797,775	203,842	77,616,386	203,842
Cash Flow Before Working Capital Change	1,842,980,460	755,320,471	2,353,713,122	767,232,423
Changes In Working Capital				
Decrease/(Increase) In Inventory	578,148,478	(281,785,777)	546,223,389	(376,074,152)
Decrease/(Increase) In Trade Receivables	(1,375,794,607)	(49,145,269)	(78,238,267)	32,192,240
Decrease/(Increase) In Other Financial Assets	(7,812,829)	(8,237,847)	10,444,854	(8,237,847)
Decrease/(Increase) In Other Assets	(223,300,731)	(304,258,211)	(207,183,435)	(38,152,665)
Increase/(Decrease) In Sundry Creditors	(5,802,541)	(282,065,680)	(469,896,216)	(295,939,309)
Increase/(Decrease) In Financial Liabilities	88,176,779	(11,744,520)	118,455,248	(10,425,009)
Increase/(Decrease) In Other Liabilities	23,507,167	(154,693,184)	263,933,784	(259,965,707)
Increase/(Decrease) In Provisions	13,000,226	1,940,979	14,647,823	1,940,979
	(909,878,057)	(1,089,989,510)	198,387,180	(954,661,472)
Cash Generated From Operations	933,102,402	(334,669,039)	2,552,100,303	(187,429,049)
Income Tax Paid	(21,779,332)	(214,976)	(67,318,355)	(17,838,889)
Net Cash Flow From Operating Activities [1]	911,323,070	(334,884,014)	2,484,781,948	(205,267,938)
Cash Flow From Investing Activities				
Acquisitions of Property, Plant & Equipments	(437,912,068)	(248,191,039)	(670,410,015)	(393,871,931)
Proceeds From Sale of Property, Plant & Equipments	5,303,670	6,309,939	43,907,475	6,177,477
Acquisitions of Intangible Assets		(691,283)	(102,566)	(948,081)
Increase in Investment of Subsidiaries	(748,963,100)			
Increase in Investment in Associates				(25,000,000)
Changes in Investment in Other Entity				1,355,000
Increase/(Decrease) in Investment Advance			(500,000)	25,000,000
Acquisition of Subsidiary net of cash			(664,643,759)	(17,328,507)
Interest Income	1,762,727	937,282	2,135,150	953,515
Total Cash Flow From Investing Activities [2]	(1,179,808,771)	(241,635,101)	(1,289,613,715)	(403,662,528)
Cash Flow From Financing Activities				
Proceeds From Long Term Borrowings				
Increase/ (Decrease) in Long Term Borrowings	41,037,000	(321,549,860)	(1,303,859,286)	(275,801,566)
Disbursement of Long Term Loan				
Changes in Short-term Borrowings	705,871,254	(387,055,508)	754,616,888	(387,055,508)
Interest Cost	(296,293,936)	(332,032,001)	(395,258,111)	(332,573,846)
Proceeds from Issue of Equity Shares at Premium		2,261,640,000		2,261,640,000
Issue of Bonus Equity Shares	325,500,000		325,500,000	
Share Issuance Cost		(36,635,991)		(36,635,991)
Dividend Distribution	(465,000,000)	(697,500,000)	(465,000,000)	(697,500,000)
Total Cash Flow From Financing Activities [3]	311,114,319	486,866,639	(1,084,000,510)	532,073,089
Net Increase/(Decrease) In Cash & Cash Equivalents [1+2+3]	42,628,618	(89,652,476)	111,167,723	(76,857,377)
Cash & Cash Equivalents At Beginning of The Year	60,320,016	149,972,492	79,405,054	156,262,431
Cash & Cash Equivalents At End of The Year	102,948,633	60,320,016	190,572,777	79,405,055
Components of Cash & Cash Equivalents				
Cash In Hand	2,290,150	3,585,638	8,228,653	6,191,581
Balance With Banks	100,658,483	56,734,377	182,344,124	73,213,473

"Cash Flow Statement has been prepared using Indirect Method In Accordance with NAS 7 [Statement of Cash Flows]"

Summary of Significant Accounting Policies & Accompanying Notes are an Integral Part of Financial Statements For & On behalf of the BOD

Mr. Shiv Singh Karki
Public Director

Mr. Tenzin Lakden Tamang
Director

Mr. Binay Kharel
Director

As Per Our Attached Report of Even Date

CA. Priyank Pokhrel
For: Priyank & Associates
Chartered Accountants

Mr. Santosh KC
CEO

Mr. Bimal Kumar Sawartha
Director

Mr. Bishnu Prasad Neupane
Chairman

Date :

Mr. Tika Ram Neupane
Director

Ms. Neha Agrawal
Independent Director

Place : Kathmandu

Fig. in NPR

Sarbottam Cement						
Particulars	Share Capital	Share Premium	Fair Value Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as on 01 04 2080	4,050,000,000			336,854,187	3,120,120,344	7,506,974,530
Issue of Right Share (198:142)						
Proceeds from Issue of Public Share at Premium	600,000,000	1,661,640,000				2,261,640,000
Share Issuance Cost		(36,635,991)				(36,635,991)
NCI at acquisition date						
Excess of Purchase Consideration over Net Assets Acquired						
Addition In Capital						
Share Issuance Cost						
CSR Provision Written Back					1,348,773	1,348,773
Dividend Distribution					(697,500,000)	(697,500,000)
Profit/(Loss) For the Year					149,378,841	149,378,841
Other Comprehensive Income for the Year						
Dividend Distribution from Post -acquisition Profit						
Dividend Distribution from Pre-acquisition Profit						
Deferred Tax Reversal on Disposal of Equity Instruments measured at FVTOCI						
Transfer on Disposal of Equity Instruments measured at FVTOCI						
Change in fair value of financial assets through OCI						
Dividend Paid						
Balance as on 31 03 2081	4,650,000,000	1,625,004,009		336,854,187	2,573,347,958	9,185,206,153
Balance as on 01 04 2081	4,650,000,000	1,625,004,009		336,854,187	2,573,347,958	9,185,206,153
Issue of Bonus Share	325,500,000					325,500,000
NCI at acquisition date						
CSR Provision Written Back					3,838,700	3,838,700
Profit/(Loss) For the Year					1,028,244,238	1,028,244,238
Dividend Distribution					(465,000,000)	(465,000,000)
Addition / (Transfer) during the Year						
Other Comprehensive Income for the Year						
Deferred Tax Reversal on Disposal of Equity Instruments measured at FVTOCI						
Transfer on Disposal of Equity Instruments measured at FVTOCI						
Change in fair value of financial assets through OCI						
Balance as on 32 03 2082	4,975,500,000	1,625,004,009		336,854,187	3,140,430,896	10,077,789,091

Summary of Significant Accounting Policies & Accompanying Notes are an Integral Part of Financial Statements For & On behalf of the BOD

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Public Director

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As Per Our Attached Report of Even Date

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Director

Mr. Bishnu Prasad Neupane
Chairman

Date :

Mr. Tika Ram Neupane
Director

Ms. Neha Agrawal
Independent Director

Place : Kathmandu

SARBOTTAM CEMENT LTD.
Statement of Changes In Equity
For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Group							
Particulars	Attributable to Equity Share holders of Sarbottam Cement					Non - Controlling Interest	Total
	Share Capital	Share Premium	Revaluation Reserve	Capital Reserve	Retained Earnings		
Balance as on 01 04 2080	4,050,000,000		336,854,187		3,115,409,196		7,502,263,382
Issue of Right Share (198:142)							
Proceeds from Issue of Public Share at Premium	600,000,000	1,661,640,000					2,261,640,000
Share Issuance Cost		(36,635,991)					(36,635,991)
NCI at acquisition date						1,194,078	1,194,078
Excess of Purchase Consideration over Net Assets Acquired							
Addition In Capital							
Share Issuance Cost							
CSR Provision Written Back					1,348,773		1,348,773
Dividend Distribution					(697,500,000)		(697,500,000)
Profit/(Loss) For the Year					142,643,051	(690,378)	141,952,673
Other Comprehensive Income for the Year							
Dividend Distribution from Post-acquisition Profit							
Dividend Distribution from Pre-acquisition Profit							
Deferred Tax Reversal on Disposal of Equity Instruments measured at FVTOCI							
Transfer on Disposal of Equity Instruments measured at FVTOCI							
Change in fair value of financial assets through OCI							
Dividend Paid							
Balance as on 31 03 2081	4,650,000,000	1,625,004,009	336,854,187		2,561,901,020	503,700	9,174,262,915
Balance as on 01 04 2081	4,650,000,000	1,625,004,009	336,854,187		2,561,901,020	503,700	9,174,262,915
Issue of Bonus Share	325,500,000						325,500,000
NCI at acquisition date						3,549,871	3,549,871
CSR Provision Written Back					3,838,700		3,838,700
Profit/(Loss) For the Year					1,312,998,716	891,388	1,313,890,103
Dividend Distribution					(465,000,000)		(465,000,000)
Addition / (Transfer) during the Year							
Other Comprehensive Income for the Year							
Deferred Tax Reversal on Disposal of Equity Instruments measured at FVTOCI							
Transfer on Disposal of Equity Instruments measured at FVTOCI							
Change in fair value of financial assets through OCI							
Capital Reserve at Acquisition of Subsidiary				164,696,385			164,696,385
Balance as on 32 03 2082	4,975,500,000	1,625,004,009	336,854,187	164,696,385	3,413,738,436	4,944,959	10,520,737,975

Summary of Significant Accounting Policies & Accompanying Notes are an Integral Part of Financial Statements For & On behalf of the BOD

Mr. Shiv Singh Karki
Public Director

Mr. Tenzin Lakden Tamang
Director

Mr. Binay Kharel
Director

As Per Our Attached Report of Even Date

CA. Priyank Pokhrel
For: Priyank & Associates
Chartered Accountants

Mr. Santosh KC
CEO

Mr. Bimal Kumar Sawartha
Director

Mr. Bishnu Prasad Neupane
Chairman

Date :

Mr. Tika Ram Neupane
Director

Ms. Neha Agrawal
Independent Director

Place : Kathmandu

Significant Information, Accounting Policies & Notes to the Accounts

1. General Information

"Sarbotam Cement Limited (Herein after referred to as 'The Company') is a Public Limited Company domiciled in Nepal registered under the Company Act, 2063 of Nepal. The manufacturing unit is located at Sunwal, Nawalparasi with its registered corporate office at Neupane Tower, 5th Floor, Tinkune, Kathmandu. The Company was registered as a private limited company initially which later on changed to Public Limited Company from Shrawan 30, 2076.

With a vision to expand and grow, the company manufactures its own clinker and sources its limestone from mines located across Nepal, opting for higher quality limestone over the cheaper alternatives situated near by the plant with production capacity of 3,000 TPD Cement & Clinker each.

The Company was established with the vision to produce & provide quality OPC, PPC & PSC cement in the Nepalese market which was sustaining over imported cement from neighboring countries. The Company took the initiatives to explore Nepalese limestone potential to manufacture quality cement. The company are also the first and only manufacturer that produces cement through the use of a Vertical Roller Mill (VRM). This innovative technology allows us to save up to 50% in energy consumption, thereby drastically reducing our carbon footprint. In this regard, the company are the only Nepalese cement manufacturer able to produce eco-friendly or "green" cement. The Company's self-owned limestone quarries.

The Financial Statements of The Company are approved for issue by the Company's Board of Directors."

2. Basis of Preparation

(a) Statement of Compliance

The Financial Statements have been prepared in accordance with the Nepal Financial Reporting Standards (NFRS) issued by the Nepal Accounting Standards Board (NASB), as per the provisions of The Institute of Chartered Accountants of Nepal Act, 1997. These confirm, in material respect, to NFRS as issued by the Nepal Accounting Standards Board. The Financial Statements have been prepared on a going concern basis. The term NFRS, includes all the standards and the related interpretations which are consistently used. These financial statements are the Company's First Financial Statements under NFRS and the transition was carried out in accordance with NFRS 1, "First Time Adoption of NFRS".

(b) Basis of Measurement

"The Financial Statements have been prepared on the historical cost basis except for certain Financial Assets & Liabilities which have been measured at Fair Value amount:

Historical cost is generally Fair Value of the consideration given in exchange for goods & services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the Fair Value of an Asset or a Liability, the Company takes into account the characteristics of the Asset or Liability if market participants would take those characteristics into account when pricing the Asset or Liability at the measurement date. Fair Value for measurement and/ or disclosure purposes in these Financial Statements is determined on such a basis, except for, measurements that have some similarities to Fair Value but are not Fair Value, such as Net Realizable Value in NAS 2 "Inventories" or Value in use in NAS 36 "Impairment of Assets".

"In addition, for Financial Reporting purposes, Fair Value measurements are categorized into Level 1, or 2, or 3 based on the degree to which the inputs to the Fair Value measurements are observable & the significance of the inputs to the Fair Value measurement in its entirety, which are described as follows:

- **Level 1** - Inputs are quoted prices (unadjusted) in active markets for identical Assets or Liabilities that the entity can access at the measurement date;
- **Level 2** - Inputs are inputs, other than quoted prices included within Level 1, that are observable for the Asset or Liability, either directly or indirectly; and

• **Level 3** - Inputs are unobservable inputs for the Asset or Liability.”

(c) Use of Estimates

The preparation of these Financial Statements in conformity with NFRS requires management to make estimates, judgements and assumptions. These estimates, judgments and assumptions affect the reported balances of Assets & Liabilities, disclosures relating to Contingent Liabilities as at the date of the Financial Statements and the reported amounts of Income & Expenses for the years presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Changes in estimates are reflected in the Financial Statements in the period in which changes are made and, if material, their effects are disclosed in the Notes to the financial statements.

(d) Going Concern

The Financial Statements are prepared on a going concern basis. The Board of Directors have considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources while assessing the going concern basis. Furthermore, Board is not aware of any material uncertainties that may cast significant doubt upon Company's ability to continue as a going concern and they do not intend either to liquidate or to cease operations of it.

(e) Functional and Presentation Currency

These Financial Statements are presented in Nepalese Rupees (NPR) which is the Company's functional currency. All financial information presented in NPR has been rounded to the nearest rupee except where indicated otherwise.

(f) Changes in Accounting Policies

Accounting policies are the specific principles, bases, conventions, rules and practices applied by the Company in preparing and presenting financial statements. The Company is permitted to change an accounting policy only if the change is required by a standard or interpretation; or results in the Financial Statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance, or cash flows.

(g) Recent Accounting Pronouncements - Standards Issued but not Effective

i) NFRS 9 “Financial Instruments” has been issued with but is not effective until further notified. Earlier application of this standard is also allowed, however, the Company has not opted for earlier application of NFRS 9. For the reporting of financial instruments, NAS 32 Financial Instruments: Presentation, NAS 39 Financial Instruments: Recognition and Measurements and NFRS 7 Financial Instruments: Disclosures have been applied. Company is evaluating impact of NFRS 9 on impairment of financial instruments.

(h) Carve-outs

Accounting Standard Board (ASB) has issued carve-outs as on Bhadra 28, 2075 (September 13, 2018) on impracticability to determine transaction cost of all previous years which is part of effective interest rate where, it is mentioned that the calculation of effective interest rate shall includes all fees and points paid or received, unless it is immaterial or impracticable to determine reliably. The Company has opted for this Carve-out, details of which has been mentioned in accounting policies of “Borrowings”.

(i) Exemption to accounting method for business combinations: the company has accounted those business combinations by applying pooling interest method i.e. all assets and liabilities shall be accounted for at their book values. The company has not been recognized goodwill ,however, it has debited the excess of purchase consideration over the net assets acquired over the purchase consideration in retained earnings.

3 Significant Accounting Policies

(a) Property, Plant & Equipment & Depreciation

i) Recognition

“Freehold land is carried at historical cost and other items of property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation 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. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it meets the recognition criteria as mentioned above. The carrying amount of any component accounted for as a separate

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asset is derecognised when replaced. All other repairs and maintenance are charged to statement of profit or loss during the reporting period in which they are incurred.

On transition to NFRS, the Company has elected to continue with the carrying value of all of its Property, Plant & Equipment recognized as at 1st Shrawan, 2074 (July 16, 2017) measured as per the Previous Local GAAP & have disclosed its Gross Acquisition Value along with Accumulated Depreciation separately.

ii) Depreciation

“Depreciation on Property, Plant and Equipment is provided on “Straight Line Method (SLM)” based on Useful Life estimated by technical expert of the management.

The details are as stated below:”

List of Asset Categories	Life of Assets
Computer & Accessories	3 Years
Office Equipment	5 Years
Other Assets	5 Years
Furniture & Fixture	20 Years
Vehicles	8 Years
Heavy Equipments	12 Years
Plant & Machinery	35 Years
Mines Development	30 Years
Building	60 Years

iii) Derecognition

An item of Property, Plant & Equipment is derecognized upon disposal or when no Future Economic Benefits are expected to arise from the continued use of the Asset. Any Gain or Loss arising on the disposal or retirement of an item of Property, Plant & 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 & Loss.

iv) Impairment of Assets

“The Company assesses at each reporting date as to whether there is any indication that Property, Plant & Equipment may be impaired. If any such indication exists, the recoverable amount of an asset is estimated to determine the extent of impairment, if any. An impairment loss is recognised in the Statement of Profit & Loss to the extent, asset’s carrying amount exceeds its recoverable amount.

Here the recoverable amount is higher of an asset’s fair value less cost of disposal & value in use. Whereas Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.”

v) Capital Work-In-Progress

These are expenses of capital nature directly incurred in the construction of buildings and major plant and machinery which are to be capitalized. Capital Work in Progress would be transferred to the relevant asset when it is available for use. Capital Work in Progress is stated at cost less any accumulated impairment losses.

vi) Revaluation of Land

Land has been revalued on the basis of Land Valuation Report submitted by Sunwal Consultancy, Sunwal-1, Nawalparasi on dated 2080-5-13. The details are as under:

Particulars	Amount
Commercial Value of Land	402,806,275.06
Historical Cost of Land	65,952,088.47
Revaluation Surplus	336,854,186.59

(b) Intangible Assets

i) Recognition

“Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses. Internally generated intangibles, excluding capitalized development costs are not capitalized and the related expenditure is reflected in Statement of profit or loss in the year in which the expenditure is incurred.

Subsequent expenditure on intangible assets is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is reflected in Statement of profit & loss in the year in which the expenditure is incurred.”

ii) 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 recognised 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. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Profit & Loss.”

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

List of Asset Categories	“Life of Assets”
Softwares/Server & Networking	5

iii) Derecognition

An Intangible Asset is derecognised when no Future Economic Benefits are expected to arise from the continued use of the Asset. Any Gain or Loss arising on the derecognition is determined as the difference between the sales proceeds and the carrying amount of the Asset and is recognized in the Statement of Profit & Loss.

iv) Impairment of Assets

“The Company assesses at each reporting date as to whether there is any indication that Intangible Asset may be impaired. If any such indication exists, the recoverable amount of an asset is estimated to determine the extent of impairment, if any. An impairment loss is recognised in the Statement of Profit & Loss to the extent, asset’s carrying amount exceeds its recoverable amount.

Here the recoverable amount is higher of an asset’s fair value less cost of disposal & value in use. Whereas Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.”

(c) Cash & Cash Equivalent

For the purpose of presentation in the Statement of Cash Flows, Cash & Cash Equivalent includes Cash In Hand, Bank Balances & Positive Balance of Cash Credit Accounts.

(d) Financial Assets

i) Initial Recognition & Measurement

“Financial Assets are recognized when, and only when, the Company becomes a party to the contractual provisions of the Financial Instrument. The Company determines the classification of its Financial Assets at initial recognition.

When Financial Assets are recognized initially, they are measured at Fair Value, plus, in the case of Financial Assets not “at Fair value through Profit or Loss”, transaction costs that are attributable to the acquisition of the Financial Asset. Transaction costs of Financial Assets carried “at Fair Value through Profit or Loss” are expensed in the Statement of Profit & Loss.”

ii) Subsequent Measurement

“a) Financial Assets carried at Amortized Cost (AC)

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 the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Interest income from these financial assets is measured using effective interest rate method.

b) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI 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 the 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.

c) Financial Assets at Fair Value through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. These financial assets are measured at fair value and changes are taken to statement of profit or loss.”

iii) De-Recognition

A Financial Asset is derecognized only when the Company has transferred the rights to receive cash flows from the Financial Asset. Where the Company has transferred an Asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the Financial Asset. In such cases, the Financial Asset is derecognized. Where the Company has not transferred substantially all risks and rewards of ownership of the Financial Asset, the Financial Asset is not derecognized. Where the Company retains control of the Financial Asset, the Asset is continued to be recognized to the extent of continuing involvement in the Financial Asset.

iv) Impairment of Financial Assets

The Company assesses at each reporting date whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, there is objective evidence of impairment as a result of one or more events that has occurred since the initial recognition of the asset (an incurred ‘loss event’) and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include indications that a financial asset or a group of financial assets is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and observable data indicating that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

(e) Financial Liabilities

i) Initial Recognition & Measurement

“Financial Liabilities are recognized when, and only when, the Company becomes a party to the contractual provisions of the Financial Instrument. The Company determines the classification of its Financial Liabilities at initial recognition. All Financial Liabilities are recognized initially at Fair Value, plus, in the case of Financial Liabilities not at fair value through profit or loss, transaction costs that are attributable to the issue of the Financial Liability.”

ii) Subsequent Measurement

“After initial recognition, Financial Liabilities are subsequently measured at amortized cost.

For trade and other payables maturing within one year from the date of Statement of Financial Position, the carrying amounts approximate Fair value due to short maturity of these instruments.”

iii) De-Recognition

A Financial Liability is de-recognized when the obligation under the liability is discharged or cancelled or expires. When an existing Financial Liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original

liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the Statement of Profit or Loss.

(f) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the statement of financial position where there is legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

(g) Inventories

“Inventories are initially recognized at cost, and subsequently at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost of completion and the estimated costs necessary to make the sale.

The cost is determined on weighted average method and includes expenditure incurred in acquiring the inventories and bringing them to their present location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of overheads based on normal operating capacity.”

(h) Share Capital

Financial Instruments issued by the Company are classified as Equity only to the extent that they do not meet the definition of a Financial Liability or Financial Asset.

(i) Reserves & Funds

- i) Fair Value Reserve: Fair value reserve includes changes in fair value of investment in equity instruments.
- ii) Retained Earnings: Retained earnings includes the accumulated Profit & Loss and amount retained by Company after distribution of dividends.

(j) Borrowings

“Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any differences between the proceeds (net of transaction costs) and the redemption amount is recognised in Statement of Profit & Loss over the period of the borrowings using the effective interest method. Borrowings are derecognized from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired.

While calculating effective interest rates, company has not included transaction costs. It assumes that effective interest rate is equal to actual interest rate.”

(k) Provisions, Contingent Liabilities & Contingent Assets**(i) Provisions**

“Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made.

Provisions are measured at the present value of management’s best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate to determine the present value is a Pre-Tax Rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognized as interest expense.”

(ii) Contingent Liabilities

Contingent liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

(iii) Contingent Assets

Contingent assets where it is probable that future economic benefits will flow to the Company are not recognized but disclosed in the Financial Statements.

(l) Employee Benefits

i) Short Term Obligations

Liabilities for wages and salaries, including non-monetary 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 recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the Statement of Financial Position.

- Leave Encashment

Leave related payables are settled every-year by the Company, hence, Company doesn't have long term leave encashments. Accordingly, actuarial valuation for leave encashment has not been carried out.

ii) Post - Employment Benefits

- Defined Contribution Plan

The Company pays Provident Fund contributions to publicly administered Provident Funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contribution are recognized as Employee Benefit Expense when they are due.

As per Section 53 of Labor Act, 2074, with effect from Bhadra 19, 2074 (September 04, 2017), Gratuity shall be treated as defined contribution plan to be calculated at 8.33% of Basic Salary Per Month, based on that Actuarial Valuation has not been carried out.

- Defined Benefit Plan

For Defined Benefit Plan, the cost of providing benefits is determined using the Projected Unit Credit Method, with Actuarial Valuations being carried out at each Statement of Financial Position. Actuarial Gains & Losses are recognized in the Other Comprehensive Income in the period in which they occur. Past service cost is recognized immediately to the extent that the benefits are already vested and otherwise is amortized on a Straight Line Basis over the average period until the benefits become vested.

(m) Revenue Recognition:

"Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at fair value of the consideration received or receivable net of Value Added Tax & Excise Duty.

Revenue is recognized upon transfer of ownership of goods to the customers, provided pervasive evidence of an arrangement exists whereby collectability of revenue is reasonably certain and no performance revenue from sales of goods or rendering of services is net of indirect taxes, returns & discounts."

"i) Revenue from Sale of Goods

Revenue from sale of goods are recognized when the significant risks and rewards of ownership have been transferred to the Customers. Revenue is measured at the value of the consideration received or receivable, net of excise, trade discounts if any & Value Added Tax."

(n) Leases

"Long Term Lease

Leases in which the Company has substantial portion of the risks and rewards of ownership are classified as Long Term Lease. Assets acquired under Long Term Leases are capitalised at the lower of the Fair Value of the Leased Assets at the inception of the Lease Term & the Present Value of Minimum Lease Payments. Lease Payments are apportioned between the Finance charge and the reduction of the outstanding liability. The Finance Charge is allocated to periods during the Lease Term at a constant periodic Rate of Interest on the remaining balance of the liability."

“Short Term Lease

Short Term Leases payments are charged to Statement of Profit or Loss during the year.”

(o) Borrowing Costs

“Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in Profit & Loss in the period in which they are incurred.”

(p) Income Taxes

Income Tax Expense represents the sum of the tax currently payable & Deferred Tax.

i) Current Tax

Current Tax Expenses are accounted in the same period to which the revenue and expenses relate. Provision for Current Income Tax is made for the Tax Liability payable on Taxable Income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws.

ii) Deferred Tax

“Deferred Tax is recognized on Temporary differences between the carrying amounts of Assets & Liabilities. Deferred Tax is recognized using the Statement of Financial Position and its Tax Base. Deferred Tax Assets & Liabilities are recognized for deductible and taxable temporary differences arising between the tax base of Assets & Liabilities and their carrying amount in Financial Statements, except when the Deferred 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 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.

Deferred Tax Liabilities are generally recognized for all taxable Temporary differences.

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 Tax Asset to be utilized.”

(q) Cash Flow Statement

Cash Flows are reported using the indirect method, whereby Net Profit Before Tax is adjusted for the effects of transactions of a non-cash nature and any deferrals of accruals of past or future cash receipts or payments.

(r) Functional Currency & Foreign Currency Transactions

The Financial Statements of the Company are presented in Nepalese Rupees, which is the Company’s Functional Currency. In preparing the Financial Statements of the Company, transactions in currencies other than the Company’s Functional Currency i.e. Foreign Currencies are recognized at the rates of exchange prevailing at the dates of the transactions.

(s) Earnings Per Share

Earning per share is calculated by dividing the profit attributable to owners of the company by the Weighted Average Number of equity shares outstanding during the Financial Year.

(t) Operating Segment

“Operating Segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM) as defined by NFRS 8, “Operating Segment”.

Company’s Income & Expenses including interest are considered as part of un-allocable Income & Expenses which are not identifiable to any business segment. Company’s Asset & Liabilities are considered as part of un-allocable Assets & Liabilities which are not identifiable to any business.

Company predominantly operates in the business of sale of cements & clinker and doesn’t have major reportable segment.”

Standalone

Categories	Land	Land & Road Development	Building	Computer & Accessories	Vehicles	Furniture & Fixture	Plant & Machinery	Office Equipment	Heavy Equipments	Mines Development	Other Assets	Total
Gross Block												
Balance As on Ashadh End 2080	402,806,275	85,709,148	3,316,242,490	17,408,490	46,258,578	63,109,023	7,808,339,109	29,211,024	284,861,379	150,826,236	8,039,034	12,212,810,785
Addition During the Year			108,552,828	159,713	(12,470,699)	9,457,212	644,946,339	763,406	4,786,473	98,970,664	380	855,166,317
Acquisition			314,195	159,713		9,457,212	106,502,008	763,406	4,786,473	55,275,498	380	177,258,886
Capitalization			108,238,633				538,444,331			43,695,166		690,378,130
Disposal During the Year					(12,470,699)							(12,470,699)
Balance As on Ashadh End 2081	402,806,275	85,709,148	3,424,795,318	17,568,203	33,787,880	72,566,235	8,453,285,448	29,974,430	289,647,852	249,796,901	8,039,414	13,067,977,102
Addition During the Year		23,000,000	1,565,891	353,625	1,650,000	557,106	168,945,939	6,129,222	185,414,050		246,714	387,862,548
Acquisition		23,000,000	1,565,891	353,625	1,650,000	557,106	173,382,094	6,129,222	185,414,050		246,714	392,298,703
Capitalization												
Disposal During the Year							(4,436,155)					(4,436,155)
Balance As on Ashadh End 2082	402,806,275	108,709,148	3,426,361,209	17,921,828	35,437,880	73,123,341	8,622,231,387	36,103,651	475,061,902	249,796,901	8,286,128	13,455,839,651
Depreciation & Impairment												
Balance As on Ashadh End 2080			720,307,992	15,265,166	36,619,339	50,587,038	3,554,192,386	17,032,192	146,398,009	16,700,871	7,685,236	4,564,788,229
Depreciation Charge For the Year			49,108,547	1,827,143	3,213,399	938,230	149,583,527	3,530,950	17,920,181	5,020,494	353,798	231,496,270
Impairment For the Year												
Disposal During the Year					(6,841,675)							(6,841,675)
Adjustment												
Balance As on Ashadh End 2081			769,416,540	17,092,309	32,991,064	51,525,268	3,703,775,913	20,563,143	164,318,190	21,721,365	8,039,034	4,789,442,825
Depreciation Charge For the Year			50,945,457	477,769	2,095,720	1,285,645	169,243,533	3,957,554	25,958,045	8,423,926	25,989	262,413,638
Impairment For the Year												
Disposal During the Year							(432,496)					(432,496)
Adjustment												
Balance As on Ashadh End 2082			820,361,996	17,570,078	35,086,784	52,810,913	3,872,586,950	24,520,697	190,276,234	30,145,290	8,065,023	5,051,423,967
Capital WIP - 31 03 2081												
Capital WIP - 32 03 2082			4,477,423							41,135,942		45,613,365
Net Book Value												
As on Ashadh End 2081	402,806,275	85,709,148	2,655,378,778	475,894	796,816	21,040,967	4,749,509,535	9,411,287	125,329,662	228,075,536	380	8,278,534,277
As on Ashadh End 2082	402,806,275	108,709,148	2,610,476,636	351,751	351,095	20,312,428	4,749,644,436	11,582,954	284,785,668	260,787,552	221,105	8,450,029,049

SARBOTTAM CEMENT LTD.

4. Property, Plant & Equipment

For Year Ended Asadh 32, 2082 (July 16, 2025)

Consolidated

Categories	Land	Land & Road Development	Building	Computer & Accessories	Vehicles	Furniture & Fixture	Plant & Machinery	Office Equipment	Heavy Equipments	Mines Development	Other Assets	Total
Gross Block												
Balance As on Ashadh End 2080	578,433,642	85,709,148	3,329,797,912	17,756,783	51,607,802	63,109,023	7,808,339,109	29,211,024	306,135,315	182,117,759	13,832,192	12,466,049,709
Addition During the Year	32,975,989		160,415,938	493,037	(1,037,863)	9,768,428	712,663,243	2,674,207	193,624,021	98,970,664	2,062,841	1,212,610,505
Acquisition	32,975,989		52,177,305	493,037	11,432,835	9,768,428	174,218,912	2,674,207	193,624,021	55,275,498	2,062,841	534,703,074
Capitalization			108,238,633				538,444,331			43,695,166		690,378,130
Disposal During the Year					(12,470,699)							(12,470,699)
Balance As on Ashadh End 2081	611,409,631	85,709,148	3,490,213,850	18,249,820	50,569,938	72,877,451	8,521,002,351	31,885,231	499,759,336	281,088,424	15,895,034	13,678,660,214
Addition During the Year	233,287,246	23,000,000	559,524,913	4,425,446	18,237,731	20,693,983	799,587,341	6,750,524	221,768,403		359,989	1,887,635,576
Acquisition	233,287,246	23,000,000	588,619,201	4,425,446	37,345,987	20,693,983	804,673,879	6,750,524	224,742,614		359,989	1,943,898,870
Capitalization												
Disposal During the Year			(29,094,288)		(19,108,257)		(5,086,537)		(2,974,211)			(56,263,293)
Balance As on Ashadh End 2082	844,696,877	108,709,148	4,049,738,762	22,675,266	68,807,669	93,571,434	9,320,589,693	38,635,755	721,527,739	281,088,424	16,255,023	15,566,295,790
Depreciation & Impairment												
Balance As on Ashadh End 2080			720,770,951	15,407,856	38,097,279	50,587,038	3,554,192,386	17,032,192	151,773,826	17,614,413	10,182,328	4,575,658,268
Depreciation Charge For the Year			52,545,070	2,115,139	9,715,461	1,202,968	162,886,857	4,147,015	161,523,020	6,585,070	2,489,053	403,209,655
Impairment For the Year												
Disposal During the Year					(6,841,675)							(6,841,675)
Adjustment												
Balance As on Ashadh End 2081			773,316,021	17,522,995	40,971,065	51,790,006	3,717,079,243	21,179,208	313,296,846	24,199,483	12,671,382	4,972,026,248
Depreciation Charge For the Year			107,695,124	3,463,694	27,253,198	16,747,187	313,130,621	4,281,534	54,144,856	9,988,502	1,376,961	538,081,677
Impairment For the Year												
Disposal During the Year			(2,843,003)		(14,175,299)		(508,760)		(2,974,211)			(20,501,273)
Adjustment												
Balance As on Ashadh End 2082			878,168,142	20,986,689	54,048,964	68,537,193	4,029,701,104	25,460,742	364,467,491	34,187,985	14,048,342	5,489,606,653
Capital WIP - 31 03 2081										96,965,610		96,965,610
Capital WIP - 32 03 2082			8,124,962				141,562,668			201,167,947		350,855,578
Net-Book Value												
As on Ashadh End 2081	611,409,631	85,709,148	2,716,897,828	726,825	9,598,873	21,087,445	4,803,923,109	10,706,023	186,462,491	353,854,551	3,223,652	8,803,599,575
As on Ashadh End 2082	844,696,877	108,709,148	3,179,695,582	1,688,577	14,758,704	25,034,241	5,432,451,257	13,175,013	357,060,248	448,068,386	2,206,681	10,427,544,715

Categories	Server & Networking	"Accounting Software"	"Total Ashad End"
Gross Block			
Balance As on Ashad End 2080	1,820,054	6,048,370	7,868,424
Addition During the Year			
Acquisition		691,283	691,283
Capitalization			
Disposal During the Year		(691,283)	(691,283)
Adjustment/Revaluation			
Balance As on Ashad End 2081	1,820,054	6,048,370	7,868,424
Addition During the Year			
Acquisition			
Capitalization			
Disposal During the Year			
Adjustment/Revaluation			
Balance As on Ashadh End 2082	1,820,054	6,048,370	7,868,424
Amortisation & Impairment			
Balance As on Ashad End 2080	1,803,774	4,827,001	6,630,776
Amortization Charge For the Year	13,340	548,817	562,157
Impairment For the Year			
Disposals			
Adjustment			
Balance As on Ashad End 2081	1,817,114	5,375,819	7,192,933
Amortization Charge For the Year	2,940	310,275	313,215
Impairment For the Year			
Disposals			
Adjustment			
Balance As on Ashadh End 2082	1,820,054	5,686,094	7,506,148
Capital WIP - 31 03 2081			
Capital WIP - 32 03 2082			
Net Book Value			
As on Ashad End 2081	2,940	672,551	675,491
As on Ashad End 2082		362,275	362,275

SARBOTTAM CEMENT LTD.

5. Intangible Assets

For Year Ended Asadh 32, 2082

Consolidated

Categories	Server & Networking	"Accounting Software"	"Total Ashad End"
Gross Block			
Balance As on Ashad End 2080	1,820,054	6,203,019	7,895,424
Addition During the Year			
Acquisition		948,081	948,081
Capitalization			
Disposal During the Year		(691,283)	(691,283)
Adjustment/Revaluation			
Balance As on Ashad End 2081	1,820,054	6,459,817	8,152,222
Addition During the Year			
Acquisition		823,147	823,147
Capitalization			
Disposal During the Year			
Adjustment/Revaluation			
Balance As on Ashadh End 2082	1,820,054	7,282,964	8,975,369
Amortisation & Impairment			
Balance As on Ashad End 2080	1,803,774	4,832,209	6,635,984
Amortization Charge For the Year	13,340	580,543	593,883
Impairment For the Year			
Disposals			
Adjustment			
Balance As on Ashad End 2081	1,817,114	5,412,753	7,229,867
Amortization Charge For the Year	2,940	1,100,399	1,103,339
Impairment For the Year			
Disposals			
Adjustment			
Balance As on Ashadh End 2082	1,820,054	6,513,151	8,333,206
Capital WIP - 31 03 2081			
Capital WIP - 32 03 2082			
Net Book Value			
As on Ashad End 2081	2,940	1,047,064	922,355
As on Ashad End 2082		769,813	642,164

6. Investment in Subsidiaries

Sarbottam Cement Ltd.

Notes to the Financial Statements | For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Investment in Unquoted Ordinary Shares of Sarbottam Holding Pvt. Ltd. :				
(5,000,000 Shares @ Rs.100 each partially Paid up @ Rs. 96.2074 Each)		481,036,900		
(13,000,000 Shares @ Rs.100 each partially Paid up @ Rs. 94.6154 Each)	1,230,000,000			
Sarbottam Investment Pvt. Ltd. :				
(750,000 Shares @ NPR.100 each fully paid up)	75,000,000	75,000,000		
Total	1,305,000,000	556,036,900		

7. Investment in Associates

Sarbottam Cement Ltd.

Notes to the Financial Statements | For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Investment in Unquoted Ordinary Shares of Dhading Cement Pvt. Ltd.			37,350,798	37,443,682
Star Lime Industries Pvt. Ltd.				408,429
Total			37,350,798	37,852,111

Note: Share of Profit /(Loss) for the year has been adjusted by equity method in Investment of Associates.

8. Deferred Tax Assets

Sarbottam Cement Ltd.

Notes to the Financial Statements | For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Deferred Tax Asset/(Liability) on				
Property, Plant & Equipment	(620,345,832)	(513,122,248)	(643,887,577)	(515,514,532)
Provision For Doubtful Debts	3,127,852	2,909,561	3,127,852	2,909,561
" Changes in OH Component Inclusion in Cost of Conversion "	(3,465,457)	(3,759,349)	(3,465,457)	(3,759,349)
Provision For CSR	12,005,768	10,173,462	12,088,042	10,173,462
Carried Forward of Losses	13,633,606	142,734,907	21,460,724	148,969,161
Total	(595,044,063)	(361,063,667)	(610,676,416)	(357,221,697)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Shrawan 1,2080 (July 17, 2023)		(318,489,394)		(320,167,691)
(Charged)/Credited to Statement of Profit & Loss		(42,574,273)		(37,054,006)
(Charged)/Credited to Other Comprehensive Income				
Asadh 31, 2081 (July 15, 2024)		(361,063,667)		(357,221,697)
(Charged)/Credited to Statement of Profit & Loss		(233,980,396)		(253,454,719)
(Charged)/Credited to Other Comprehensive Income				
Ashadh 32, 2082 (July 16, 2025)		(595,044,063)		(610,676,416)

9. Other Non Current Assets

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Capital Advances	12,402,560	12,402,560	139,817,425	161,623,935
Total	12,402,560	12,402,560	139,817,425	161,623,935

10. Inventories (as taken, valued & certified by the Management)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Raw Materials	543,841,846	610,034,604	715,969,308	610,034,604
Power & Fuel	641,054,656	1,145,405,966	641,054,656	1,145,405,966
Packing Material	34,750,792	27,751,188	72,222,731	27,751,188
Semi Finished Goods	5,496,484	1,776,232	5,496,484	1,776,232
Finished Goods	319,981,453	400,398,915	382,375,682	402,048,915
Stores and Spares	652,776,342	590,683,147	996,817,400	701,444,266
Total	2,197,901,573	2,776,050,052	2,813,936,261	2,888,461,171

11. Trade Receivables

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Trade Receivables From Related Parties	1,860,558,398	387,843,727	3,720,013.90	336,108,099
Trade Receivables From Others	1,288,360,180	1,384,188,791	3,379,784,673	1,393,239,359
Provision for Impairment of Trade Receivables	(15,639,256)	(14,547,803)	(15,639,256)	(14,547,803)
Total	3,133,279,322	1,757,484,715	3,367,865,431	1,714,799,655

12. Cash & Cash Equivalent

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Cash In Hand (as certified by the Mangement)	1,966,260	3,535,000	7,904,763	6,140,942
Digital Wallet	323,890	50,638	323,890	50,638
Balance With Banks				
Agricultural Development Bank Ltd.	1,428,900	207,681	3,021,551	207,681
Century Commercial Bank Ltd.	1,500	1,500	548,738	1,500
Citizens International Bank Ltd.	395,581	1,203,472	399,208	1,203,472
Everest Bank Ltd.	1,169,394	2,535,061	10,671,485	3,027,951
Garima Bikash Bank Ltd.	509,896	367,700	509,896	367,700
Global IME Bank Ltd.	973,859	3,754,531	5,414,024	3,754,531
Himalayan Bank Ltd.	352,189	669,084	1,578,628	669,084
Kumari Bank Ltd.	4,858,767	3,771,783	5,293,348	3,771,783
Laxmi Bank Ltd.	35,444,669	228,543	36,930,726	228,543
Machhapuchre Bank Ltd.	15,284	715,734	1,192,336	715,734
Mega Bank Ltd.	283,446	930,092	283,446	930,092
Muktinath Bikash Bank Ltd.	200,403	13,709	200,403	13,709
Nabil Bank Ltd.	701,761	1,391,501	6,700,495	1,410,086
Gurkha Finance Ltd.			4,803	
Jyoti Bikash Bank Ltd.			28,068	
Lumbini Bikash Bank Ltd.			1,192,535	
Nepal Bank Ltd.	2,495,806	4,366,878	12,005,860	4,366,878
Nepal Investment Bank Ltd.	1,032,901	1,399,242	6,081,640	4,474,505
Nepal SBI Bank Ltd.	5,465,209		8,312,589	
NIC Asia Bank Ltd.	934,152	902,031	5,440,420	903,669
NMB Bank Ltd.	270,058	1,885,086	6,789,138	1,885,086
Prabhu Bank Ltd.	512,282	3,627,070	2,223,537	3,627,070
Shine Resunga Development Bank Ltd.			3,850,401	3,260,883
Standard Chartered Bank Nepal Ltd.			15,920	6,036
Kamana Sewa Bikas Bank Ltd.			309,778	3,884,029
Prime Commercial Bank Ltd.	9,143,384	20,240,909	9,401,218	20,441,379
Rastriya Banijya Bank Ltd.	1,859,184	2,186,123	4,689,262	2,186,123
Sanima Bank Ltd.	2,310,390	202,010	2,344,724	202,010
Siddhartha Bank Ltd.	3,423,568	1,366,171	16,091,478	1,366,171
Sunrise Bank Ltd.	26,875,900	4,768,469	30,818,469	10,307,769
Total	102,948,633	60,320,016	190,572,777	79,405,054

13. Bank Balance other than Cash & Cash Equivalent

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Fixed Deposits with Original Maturity of More than 3 months:				
Total				

14. Other Financial Assets

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Current				
Bank Guarantee Margin	321,000	201,000	381,000	201,000
LC & NRB Margin	21,609,044	25,902,045	36,352,587	25,902,045
Deposit Against Letter of Credit & TT	11,985,830		11,985,830	
Total	33,915,874	26,103,045	48,719,417	26,103,045

15. Other Current Assets

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Prepaid Expenses	10,193,601	10,920,966	12,425,477	11,365,602
Advance to Suppliers				
To Related Parties	278,825,747	246,209,278	1,719,334	14,792,000
To Others	277,728,097	112,537,613	301,842,603	115,380,566
Advance Against Staff & Labors	11,817,829	17,184,923	64,511,096	17,321,923
Custom Deposit	28,912,387	17,204,387	28,912,387	17,204,387
Deposit Against Appeal	2,908,018	2,908,018	73,475,794	2,908,018
Other Deposits	12,482,737	2,482,737	13,715,975	3,179,727
Other Receivables	69,617,820	69,616,795	71,389,288	70,342,273
VAT Receivable	28,065,452	18,186,240	59,098,510	46,234,920
Total	720,551,688	497,250,957	627,090,464	298,729,416

16.

(a) Equity Share Capital

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Authorised Capital:				
50,000,000 Ordinary Shares of NPR 100 Each.	5,000,000,000	5,000,000,000	5,000,000,000	5,000,000,000
Issued Capital:				
46,500,000 Ordinary Shares of NPR 100 Each.	4,650,000,000	4,650,000,000	4,650,000,000	4,650,000,000
Paid Up Capital:				
46,500,000 Ordinary Shares of NPR 100 Each.		4,650,000,000		4,650,000,000
49,755,000 Ordinary Shares of NPR 100 Each.	4,975,500,000		4,975,500,000	
Total	4,975,500,000	4,650,000,000	4,975,500,000	4,650,000,000

(b) Capital Reserve

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Balance at the Beginning of the Year				
Addition / (Transfer) during the Year			164,696,385	
Balance at the End of the Year			164,696,385	

(c) Other Equity

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Retained Earnings				
Balance at the Beginning of the Year	2,573,347,958	3,120,120,344	2,561,901,020	3,115,409,195
(+) Profit For the Year	1,028,244,238	149,378,841	1,312,998,716	142,643,051
Available For Distribution	3,601,592,195	3,269,499,185	3,874,899,735	3,258,052,247
(-) Dividend Distribution	(465,000,000)	(697,500,000)	(465,000,000)	(697,500,000)
Other Adjustment				
CSR Provision Written Back	3,838,700	1,348,773	3,838,700	1,348,773
Balance at the End of the Year	3,140,430,895	2,573,347,958	3,413,738,435	2,561,901,020

(d) Revaluation Reserve

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Balance at the Beginning of the Year	336,854,187	336,854,187	336,854,187	336,854,187
Addition / (Transfer) during the Year				
Balance at the End of the Year	336,854,187	336,854,187	336,854,187	336,854,187

(e) Securities Premium

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Balance at the Beginning of the Year	1,625,004,009		1,625,004,009	
Addition / (Transfer) during the Year		1,661,640,000		1,661,640,000
(-) Share Issue Expenses		(36,635,991)		(36,635,991)
Balance at the End of the Year	1,625,004,009	1,625,004,009	1,625,004,009	1,625,004,009

17. Long Term Borrowings

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Hire Purchase Loan				
Nepal Investment Bank Ltd. HP			962,386	1,724,667
Long Term Loan				
Kamana Sewa Bikas Bank Ltd.			42,937,651	47,095,611
Nepal Bank Ltd.	41,701,500	69,765,500	41,701,500	69,765,500
Prime Commercial Bank Ltd.	72,932,500	81,015,500	72,932,500	81,015,500
(-) Term Loan Current Portion	(91,656,000)	(77,184,000)	(91,656,000)	(77,184,000)
Total	22,978,000	73,597,000	66,878,036	122,417,278

18. Provisions

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Current				
Provision For Corporate Social Responsibility	60,028,835	50,867,309	72,469,008	50,867,309
Provision For Leave Encashment				
Current Provisions	60,028,835	50,867,309	72,469,008	50,867,309
(a) Disclosure under NAS 37 "Provisions, Contingent Liabilities & Contingent Assets"				
Shrawan 1, 2080 (July 17, 2023)		50,275,103		50,275,103
" Additions During the Year "		1,940,979		1,940,979
CSR Expenses During the Year		(1,348,773)		(1,348,773)
Asadh 31, 2081 (July 15, 2024)		50,867,309		50,867,309
" Additions During the Year "		13,000,226		25,440,398
CSR Expenses During the Year		(3,838,700)		(3,838,700)
Ashadh 32, 2082 (July 16, 2025)		60,028,835		72,469,007

19. Trade Payable

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Trade Payable From Related Parties	61,312,628	155,817,330	8,293,658	131,999,715
Trade Payable From Others	281,294,751	192,592,589	769,297,115	237,324,986
Total	342,607,378	348,409,919	777,590,773	369,324,701

20. Short Term Borrowings

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Nepal Bank Ltd. OD	1,369,975,492	1,368,832,282	1,369,975,492	1,368,832,282
Prime Commercial Bank Ltd OD	1,129,183,729	197,270,557	1,129,183,729	197,270,557
Agricultural Development Bank Ltd OD	999,998,872		999,998,872	
Everest Bank Ltd. OD			49,606,599	
Nabil Bank Ltd. OD			100,000,000	
Working Capital Loan				
Rastriya Banijya Bank Ltd. WC	200,000,000	200,000,000	200,000,000	200,000,000
Nabil Bank Ltd. WC			300,000,000	
Prime Commercial Bank Ltd. WC		700,000,000		700,000,000
Prime Commercial Bank Ltd. BG		450,000,000		450,000,000
TR Loan				
Current Maturity of LTL	91,656,000	77,184,000	91,656,000	77,184,000
Total	3,790,814,093	2,993,286,839	4,240,420,692	2,993,286,839

21. Other Current Financial Liabilities

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Retention Money Payable	1,219,528	1,147,435	2,597,844	1,147,435
Employee Related Payable				
Bonus Payable	85,455,051		115,333,227	
Other Employee Related Payable				
Salaries and Wages Payable	20,645,862	18,777,445	35,614,524	20,476,060
Gratuity Payable	1,386,636	605,418	3,018,454	657,283
Payable to Staff				893,774
Total	108,707,076	20,530,298	156,564,049	23,174,552

22. Other Current Liabilities

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Provision for Expenses	114,105,041	6,040,687	129,293,092	12,560,387
Advance From Customers				
From Others	135,120,387	48,929,119	264,751,322	49,351,434
Statutory Dues				
TDS Payable	38,052,611	16,383,059	58,380,160	16,959,960
VAT Payable			2,136,874	
Reverse VAT Payable	210,219	32,956	210,219	32,956
Excise payable	15,955,530	9,328,051	44,860,916	9,328,051
Royalty payable	14,866,583	10,432,766	14,866,583	10,432,766
CIT Payable	3,012,525	1,485,278	3,012,525	1,485,278
Provident Fund Payable	1,329,562	1,121,174	2,869,506	1,690,098
Audit Fee Payable	999,775	999,775	2,246,450	1,580,450
Other Liabilities				
Interest Payable	2,588,604	355,314	2,588,604	355,314
Payable Against Letter of Credit	646,280,024	860,181,946	646,280,024	860,181,946
Other Payable	6,350,848	74,417	87,590,440	17,790,782
Rent Payable			556,150	430,000
Total	978,871,710	955,364,542	1,259,642,865	982,179,422

23. Income Tax (Assets)/Liabilities (Net)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Income Tax Liabilities	24,797,775	203,842	77,616,386	203,842
Income Tax Assets	(45,247,047)	(23,671,556)	(111,002,552)	(43,888,039)
Total	(20,449,272)	(23,467,714)	(33,386,166)	(43,684,197)

24. Revenue From Operations

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Revenue From Cement Sales	5,247,964,364	4,823,713,630	6,460,580,863	4,823,713,630
Revenue From Clinker Sales	3,265,660,379	1,087,292,659	3,265,660,379	1,087,292,659
Revenue From Limestone Sales				1,716,615
Other Operating Income				
Revenue From Trading Sales	924,026,482	421,604,072	5,023,731,386	437,836,329
Revenue From Scrap Sales	99,682,294	39,729,544	99,914,014	39,729,544
Total	9,537,333,519	6,372,339,905	14,849,886,641	6,390,288,777

25. Cost of Sales

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Raw Materials Consumed	2,189,330,573	1,839,381,693	2,290,020,769	1,683,316,852
Cost of Trading Goods	876,579,491	392,895,442	4,709,861,338	414,526,088
Packing Materials Consumed	168,944,613	179,895,911	329,539,842	179,895,911
Production Expenses [25 A]	4,212,480,171	3,124,694,121	4,788,170,932	3,260,771,233
	7,447,334,848	5,536,867,167	12,117,592,882	5,538,510,084
Opening Stock - FG	400,398,915	480,455,953	402,048,915	482,105,953
Closing Stock - FG	(319,981,453)	(400,398,915)	(382,375,682)	(402,048,915)
Total	7,527,752,310	5,616,924,205	12,137,266,114	5,618,567,123

25. A. Production Expenses

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Excavator & Loader Charges	99,832,375	8,998,337	226,531,523	89,981,567
Other Production Expenses	10,828,130	15,986,651	131,498,675	32,933,702
Insurance Premium Factory	14,359,081	12,882,483	17,250,662	13,473,052
Salary & Wages - Factory	239,635,305	197,200,318	301,191,661	207,523,065
Security Expenses - Factory	9,521,790	9,543,933	10,915,270	10,214,013
Electricity/Power & Fuel	3,405,199,241	2,557,537,185	3,582,438,104	2,561,621,304
Repair & Maintenance (Plant & Equipment)	177,405,245	98,881,830	213,239,182	104,307,493
Repair & Maintenance (Building & Shed)	1,102,054	1,676,836	1,240,389	2,853,313
Depreciation of Factory Building & Shed	50,945,457	49,108,547	65,134,127	50,514,975
Depreciation of Plant & Equipments	203,651,493	172,878,000	238,731,339	187,348,749
Total	4,212,480,171	3,124,694,121	4,788,170,932	3,260,771,233

26. Other Income

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Interest Income	1,762,727	937,282	2,135,150	953,515
Export Incentive Income		46,915,747		46,915,747
Gain/(Loss) on Sale of PPE	1,300,011	(10,368)	8,145,455	(142,830)
Others	4,621,282	3,088,031	15,280,512	3,707,064
Freight Income	129,923,809		129,923,809	
Total	137,607,829	50,930,691	155,484,926	51,433,496

27. Administrative Expenses

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Salary & Allowances -Administrative	35,557,337	33,613,122	56,060,263	39,883,562
Staff Bonus	85,455,051		115,333,227	
Tax Assessment Expenses		45,422		45,422
Security Expenses -Admin			6,921,206	
Rates & Taxes	2,743,855	3,508,586	5,091,375	5,901,583
Registration & Renewable Charges	8,771,857	4,832,158	15,594,100	5,694,798
Office Rent Expenses	4,796,020	4,624,263	5,157,352	4,950,596
Audit Fee	1,000,000	1,000,000	2,013,000	1,463,000
Tax Audit Fee	15,000	15,000	91,300	76,300
Guest Entertainment Expenses	1,082,837	1,464,056	1,944,841	1,674,950
Mess & Canteen Expenses	13,955,360	10,106,004	16,867,471	12,020,263
Insurance Premium	3,622,349	4,333,948	4,108,761	4,541,016
Internet Expense	224,976	81,828	969,300	218,828
Legal and Consultancy Charges	3,126,959	1,915,115	3,774,399	1,980,115
Postage & Courier Expenses	168,980	197,608	236,006	213,819
Gift and Donation	674,091	432,507	680,391	433,607
Misc. Expenses	1,955,737	795,542	2,191,097	799,454
Fine & Penalty		184,400	91,098	193,900
Printing & Stationery	1,602,176	1,591,947	2,545,670	1,830,739
Telephone Expenses	1,377,864	1,251,582	2,129,656	1,400,156
Travelling & Conveyance	5,381,341	4,103,074	6,776,216	4,815,707
Share Listing Cost	1,091,964		1,091,964	
Staff Welfare	3,328,797	2,126,695	4,762,617	2,680,950
Corporate Social Responsibility (CSR)				
CSR Expenses	3,838,700	1,348,773	3,838,700	1,348,773
CSR Provision	13,000,226	1,940,979	14,647,823	1,940,979
Vehicle Running Expense	5,687,971	4,989,506	10,291,677	6,111,604
Other Administrative Expenses	12,077,876	5,840,510	17,333,793	8,920,611
Repair & Maintainance (Furniture & Equipment)	1,590,441	2,018,947	3,232,288	2,372,194
Repair & Maintainance (Vehicle)	3,969,925	2,294,001	6,082,475	3,019,340
Depreciation of Furniture & Equipment	5,720,968	6,296,323	9,809,988	6,604,641
Depreciation of Vehicle	2,095,720	3,213,399	9,214,882	4,622,907
Amortization of Intangible Assets	313,215	562,157	382,758	593,883
Total	224,227,596	104,727,453	329,265,694	126,353,699

28. Selling & Distribution Expenses

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Salary & Allowances -Sales	39,719,665	32,236,820	56,213,396	32,236,820
Sales Incentive		11,723,699	1,054,340	11,723,699
Advertisement & Publicly Expenses	45,143,979	31,772,352	48,758,572	31,772,352
TADA & Fooding Expenses	5,429,999	3,410,473	5,429,999	3,410,473
Carriage Outward	49,838,042	5,822,583	51,032,671	6,773,551
Sales Commission	156,902,949	57,324,280	278,760,727	57,324,280
Sales Promotion	28,316,434	25,588,204	42,575,391	25,650,754
Export Expenses	13,202,575	13,714,934	13,202,575	13,714,934
(Reversal) /Provision for Trade Receivables	1,091,453	(4,163,364)	1,091,453	(4,163,364)
Total	339,645,097	177,429,981	498,119,125	178,443,499

29. Finance Cost

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Interest on OD & Working Capital Loan	204,594,735	257,866,676	311,889,434	257,866,676
Interest on Term Loan	10,480,139	58,876,139	10,480,139	58,876,139
Interest on Bridge Gap Loan	66,614,758	73,061,293	66,614,758	73,061,293
Interest on Hire Purchase Loan			100,797	119,876
Bank Charges & Commission	14,604,303	12,816,907	17,870,461	13,238,875
(-) Interest Capitalized to Property, Plant & Equipment		(70,589,012)	(11,697,477)	(70,589,012)
Total	296,293,936	332,032,001	395,258,111	332,573,846

30. Income Tax Expense

For Year Ended Ashadh 32, 2082 (July 16, 2025)

Fig. in NPR

Particulars	Sarbotam Cement		Group	
	FY 2081 2082	FY 2080 2081	FY 2081 2082	FY 2080 2081
Current Tax on Profit For The Year	24,797,775	203,842	77,616,386	203,842
Deferred Tax For The Year	233,980,396	42,574,273	253,454,720	42,312,238
Income Tax Expense	258,778,171	42,778,115	331,071,106	42,516,080

31. Fair Value Measurements

(i) Financial Instruments by Category & Hierarchy

"This section explains the judgements and estimates made in determining the Fair Values of the Financial Instruments that are measured at Amortised Cost and at which Fair Values are disclosed in the Financial Statements. The Company doesn't have any Financial Instruments which are to be measured at Fair Value through Profit & Loss or Fair Value through Other Comprehensive Income.

To provide an indication about the reliability of the inputs used in determining Fair Value, the Company has classified its financial instruments into Three Levels prescribed as per applicable NFRS. However, all the Financial Instruments held by the Company fall under Level 3 Category."

Level 1: Level 1 Hierarchy includes Financial Instruments measured using Quoted Prices.

Level 2: Fair Value of Financial Instruments that are not traded in an active market is determined using valuation techniques which maximises the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to determine Fair Value of an instrument are observable, the instrument is included in Level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in Level 3.

There is no transfer of Financial Instruments between different levels as mentioned above during the year.

32. Financial Risk Management

The Company's activities expose it to Credit Risk, Liquidity Risk & Market Risk.

i) Credit Risk

The Company is exposed to credit risk for various Financial Instruments, For Example Customer Receivables, Loans or Advances given. The Company continuously monitors Receivables and defaults with customers & other counterparties. Appropriate Security Deposits along with Bank Guarantee are kept against the supplies to customers.

Credit Risk with respect to Trade Receivable is managed by the Company through setting up Credit Limits for customers & also periodically reviewing the Credit worthiness of major customers.

Impairment for Trade Receivables:

Fig. in NPR

Particulars	Sarbotam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Gross Carrying Amount	3,148,918,578	1,772,032,518	3,383,504,687	1,729,347,458
Impairment Losses	(15,639,256)	(14,547,803)	(15,639,256)	(14,547,803)
Carrying Amount of Trade Receivables	3,133,279,322	1,757,484,715	3,367,865,431	1,714,799,655

The credit risk for cash & cash equivalents is considered negligible, since the counterparties are Nepal Rastra Bank approved Financial Institutions.

ii) Liquidity Risk

Prudent Liquidity Management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of internal and external financing to meet obligations when due. The Company monitors its risk to a shortage of funds on a regular basis through cash forecast for scheduled debts servicing payments and considering maturity profiles of Financial Assets & Other Financial Liabilities.

a) Financing Arrangements:

The Company had availed Financing Arrangements as categorised below. Closing balances of the same stands as follows:

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Short Term Borrowings	3,790,814,093	2,993,286,839	4,240,420,692	2,993,286,839
Long Term Borrowings	22,978,000	73,597,000	66,878,036	122,417,278
Total Borrowings	3,813,792,093	3,066,883,839	4,307,298,729	3,115,704,117

b) Maturity of Financial Liabilities:

The table below summarises the Company's Financial Liabilities into Relevant Maturity Groupings based on their Contractual Maturities for all Financial Liabilities.

Fig. in NPR

Particulars	Sarbottam Cement				Group			
	Ashadh 32, 2082 (July 16, 2025)		Asadh 31, 2081 (July 15, 2024)		Ashadh 32, 2082 (July 16, 2025)		Asadh 31, 2081 (July 15, 2024)	
	< 1 Year	> 1 Year	< 1 Year	> 1 Year	< 1 Year	> 1 Year	< 1 Year	> 1 Year
Trade Payables	342,607,378		348,409,919		777,590,773		369,324,701	
Borrowings	3,790,814,093	22,978,000	2,993,286,839	73,597,000	4,240,420,692	66,878,036	2,993,286,839	122,417,278
Other Financial Liabilities	108,707,076		20,530,298		156,564,049		23,174,552	
Total Financial Liabilities	4,242,128,548	22,978,000	3,362,227,056	73,597,000	5,174,575,515	66,878,036	3,385,786,092	122,417,278

iii) Market Risk

Prudent Liquidity Management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of internal and external financing to meet obligations when due. The Company monitors its risk to a shortage of funds on a regular basis through cash forecast for scheduled debts servicing payments and considering maturity profiles of Financial Assets & Other Financial Liabilities.

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 Rates. The Company's policy is to minimise Interest Rate Cash Flow risk exposure on borrowings.

b) Interest Rate Sensitivity

Profit or Loss is Sensitive to changes in Interest Rate for Borrowings. A change in Market Interest Level by 100 Basis Points which is reasonably possible based on Management's Assessment would have the following effect on the Profit After Tax.

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Interest Rate - Increase By 100 Basis Points*	(68,715,776)	9,699,800	(105,531,773)	6,223,440
Interest Rate - Decrease By 100 Basis Points*	68,715,776	(9,699,800)	105,531,773	(6,223,440)

* Holding all other Variable Constant

33. Capital Management

"The Company has Equity Share Capital & Reserves as the source of capital. The primary objective of the Company's capital management is to maximize the shareholder value & provide adequate return to shareholders. To maintain or adjust the Capital Structure, the company may adjust the dividend payment to shareholders or Issue New Shares for further capital infusion."

34. Related Party Disclosure

Subsidiaries	1) Siddheswor Minerals Pvt. Ltd.	5) Sarbottam Minerals Pvt. Ltd.
	2) Sarbottam Holding Pvt. Ltd.	6) Jagdamba Cement Pvt. Ltd.
	3) Sarbottam Investment Pvt. Ltd.	7) Shubhashree Jagdamba Cement Pvt. Ltd.
	4) Sarbottam Cement East Pvt. Ltd.	
Other Related Entities	1) Jagdamba Spinning Pvt. Ltd.	5) Laxmi Steels Pvt. Ltd.
	2) Jagdamba Synthetics Pvt. Ltd.	6) Saurabh Photo International
	3) Star Lime Industries Pvt. Ltd.	7) Neupane Tower
	4) Dhading Cement Pvt. Ltd.	
Key Managerial Personnel	Chairman	Bishnu Prasad Neupane
	Director	Bimal Kumar Sawartha
	Director	Tenzin Lakden Tamang
	Director	Tika Ram Neupane
	Director	Binaya Kharel
	CEO	Santosh KC
	VP-Sales & Marketing	Sunil Malla

(a) Key Management Personnel Compensation:

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Short Term Employee Benefits	12,889,941	13,364,454	12,889,941	13,364,454
	12,889,941	13,364,454	12,889,941	13,364,454

(b) Related Party Transactions:

Fig. in NPR

Particulars	Sarbottam Cement				Group		
	Other Related Entities	Key Managerial Personnel	Subsidiaries	Total	Other Related Entities	Key Managerial Personnel	Total
Sales							
Goods							
For the Year Ended Ashad 32, 2082 (July 16, 2025)	31,330,985		4,066,837,224	4,098,168,210	31,330,985		31,330,985
For the Year Ended Ashad 31, 2081 (July 15, 2024)	1,091,127,165		38,522,407	1,129,649,572	1,091,127,165		1,091,127,165
Service							
For the Year Ended Ashad 32, 2082 (July 16, 2025)	9,073,512			9,073,512	9,073,512		9,073,512
For the Year Ended Ashad 31, 2081 (July 15, 2024)	53,813			53,813	53,813		53,813
Purchases							
Goods							
For the Year Ended Ashad 32, 2082 (July 16, 2025)	142,376,651		1,185,243,830	1,327,620,482	142,376,651		142,376,651
For the Year Ended Ashad 31, 2081 (July 15, 2024)	510,556,220		210,531,754	721,087,973	510,556,220		510,556,220
Service							
For the Year Ended Ashad 32, 2082 (July 16, 2025)	5,465,397			5,465,397	5,465,397		5,465,397
For the Year Ended Ashad 31, 2081 (July 15, 2024)	4,570,899			4,570,899	4,570,899		4,570,899

(c) Related Party Balances:

Fig. in NPR

Particulars	Sarbottam Cement				Group		
	Other Related Entities	Key Managerial Personnel	Subsidiaries	Total	Other Related Entities	Key Managerial Personnel	Total
Trade Receivables							
As at Ashad 32, 2082 (July 16, 2025)	3,720,014		1,856,838,384	1,860,558,398	3,720,014		3,720,014
As at Ashad 31, 2081 (July 15, 2024)	336,108,099		51,735,628	387,843,727	336,108,099		336,108,099
Trade Payables							
As at Ashad 32, 2082 (July 16, 2025)	8,293,658		53,018,969	61,312,628	8,293,658		8,293,658
As at Ashad 31, 2081 (July 15, 2024)	131,999,715		23,817,616	155,817,330	131,999,715		131,999,715
Advance to Suppliers							
As at Ashad 32, 2082 (July 16, 2025)	1,719,334		277,106,413	278,825,747	1,719,334		1,719,334
As at Ashad 31, 2081 (July 15, 2024)	14,792,000		231,417,278	246,209,278	14,792,000		14,792,000

35. Legal Matters , Contingent Liabilities & Contingent Assets

i) Claims against the Company - Nepal Electricity Authority

Company has not ascertained the financial impact of Electricity Due (including interest & penalty) so arising against an appeal so filed at honorable Supreme Court by Sarbottam Cement Ltd. against Nepal Electricity Authority for electricity overbilling issues so prevailing in the reporting period. The impact of the same is not reflected in the profitability of respective financial years. The amount so quantified by the management in this regards is as stated below:

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31 , 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31 , 2081 (July 15, 2024)
Amount Payable to NEA (including interest & penalty) For Electricity Over Billing Issues	862,715,464	774,204,476	862,715,464	774,204,476

Note: As per reminder letter from NEA Hetauda Distribution Center , the elctricity disputed amount required to deposit of Rs.119,636,645.75 as per vide letter reference no. 995 dtaed 2081-7-8 which in the line of Lal Commission formed by Government of Nepal. The Company has deposited three installments of the outstanding amount totaling Rs. 11,289,000 as of Kartik 27, 2082.

ii) Legal Case against Trade Debtors

The company has started legal proceedings against various Trade Debtors to recover the receivable amount from them. Management believes that chances of loosing of the legal cases against such Trade Debtors are remote and there will not be any probable cash outflow or loss. However, the management has provided of Rs.5,353,270 for financial year 2081-82 against impairment of Trade Receivables for Legal Case Debtors. The amount so pending with various Court of Law is as stated below:

Fig. in NPR

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31 , 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31 , 2081 (July 15, 2024)
Amount Receivable from Trade Debtors				
Case Pending with variuos Court of Law	115,422,663	104,970,304	115,422,663	104,970,304

36. Corporate Social Responsibility

Provision for Corporate Social Responsibility, as required under the provision of Industrial Enterprise Act, 2076 Sec: 54 has been created.

Particulars	Sarbottam Cement		Group	
	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)	Ashadh 32, 2082 (July 16, 2025)	Asadh 31, 2081 (July 15, 2024)
Profit For the Year	1,028,244,238	149,378,841	1,313,890,103	141,952,673
Weighted Avg. No. of Equity Shares O/S During the Year (For Basic)	48,171,967	43,360,112	48,171,967	43,360,112
Weighted Avg. No. of Equity Shares O/S During the Year (For Diluted)	57,218,250	49,755,000	57,218,250	49,755,000
Nominal Value of Equity Shares	100	100	100	100
Earnings Per Share (Basic) Annualized	21.35	3.45	27.27	3.27
Earnings Per Share (Diluted) Annualized	17.97	3.00	22.96	2.85

38. Assets Pledged

The entity has pledged its Property, Plant & Equipment, Trading Assets i.e. Receivables & Inventory to collateralize its Interest Bearing Borrowings.

39. Distribution of Cash Dividend for 2080-81

The company has distributed stock dividend @7% and cash dividend (including tax) @3% on its on paid up capital after public offering as per the decision of Annual General Meeting of 2080-81 so held on 2081-9-26.

40. Proposed Dividend for 2081-82

The Board of Director has proposed to declare 15% stock dividend and 5% (including tax) on existing paid up capital of Rs.4,975,500,000 for 2081-82 on BOD meeting date 2082-7-28.

41. Regrouping of Figures:

Previous Year's figures have been regrouped/rearranged as and where necessary.

42. Miscellaneous:

- (i) All amounts are in Nepalese Rupees unless otherwise stated.
- (ii) All figures are in the Nearest Rupee & Rounded off.

Mr. Shiv Singh Karki
Public Director

Mr. Tenzin Lakden Tamang
Director

Mr. Binay Kharel
Director

As Per Our Attached Report of Even Date

CA. Priyank Pokhrel
For: Priyank & Associates
Chartered Accountants

Mr. Santosh KC
CEO

Mr. Bimal Kumar Sawartha
Director

Mr. Bishnu Prasad Neupane
Chairman

Date :

Mr. Tika Ram Neupane
Director

Ms. Neha Agrawal
Independent Director

Place : Kathmandu

थप जानकारीका लागि

सम्पर्क स्थान	सम्पर्क नम्बर
काठमाडौं, ललितपुर, भक्तपुर, सिन्धुपाल्चोक, दोलखा, सिन्धुली, नुवाकोट, धादिङ्ग	९८०२३२०६१९
नारायणगढ, मकवानपुर	९८०२३२०६१०
बुटवल, गुल्मी, अर्घाखाँची, स्याङ्जा, पाल्पा, कोहलपुर	९८०१२२४४२५
नेपालगञ्ज, सुर्खेत, धनगढी, महेन्द्रनगर, कर्णाली (पश्चिम)	९८०२३२०३१७
गण्डकी, धौलागिरी	९८०२३०२४१४
धनुषा, महोत्तरी, सर्लाही, सिरहा	९८०२३०२२४१२
प्रदेश नं. १	९८०२३२०३१३
प्रदेश नं. २	९८०२३०२४१२

प्रोजेक्टका लागि सम्पर्क : ९८०१२२४४३८

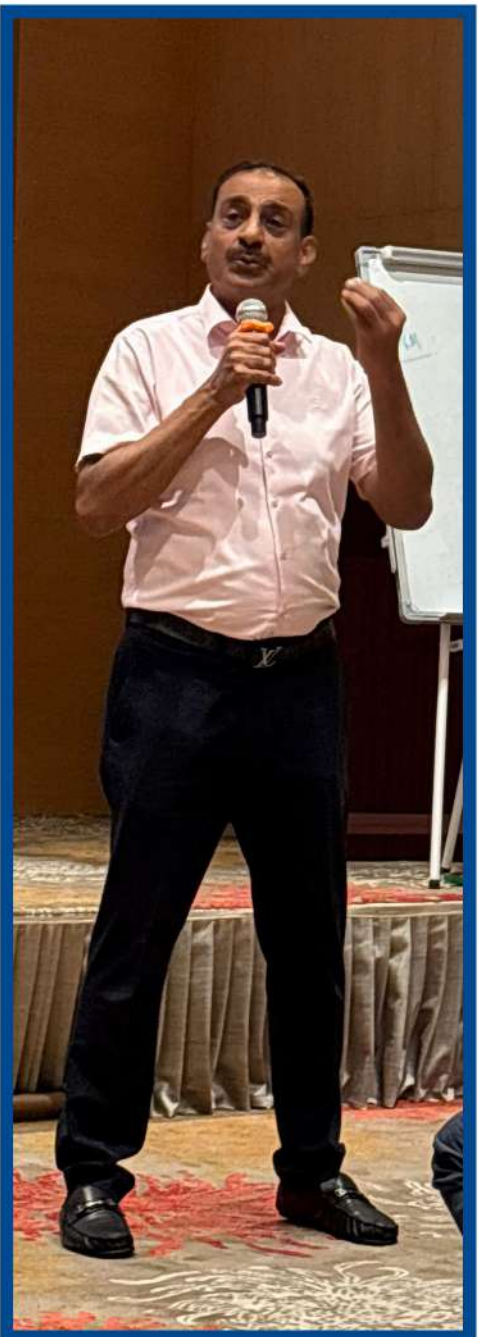






सर्वोत्तम सिमेन्ट





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ने. गुण. प्र. ५२

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CM/L- 4100112656

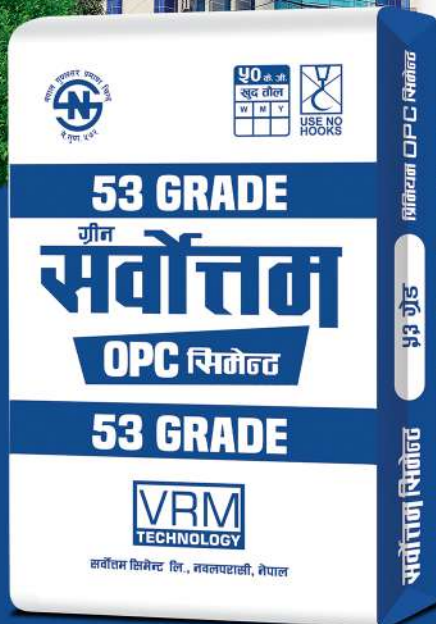
IS 1489: 2015



CM/L- 4100147069

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नेपाल गुणस्तर तथा भारतीय गुणस्तर प्रमाणित



सर्वोत्तम सिमेन्ट लिमिटेडले निर्माण गरेका राष्ट्रिय गौरवका योजनाहरू

१. सरकारी भवन / कार्यालय निर्माण

- नागरिक लगानी कोष भवन
(Citizen Investment Trust, Central Office)
- धरहरा (Dharahara)
- सिंहदरबार संसद भवन (Parliament Building
in Singha Durbar)
- सिंहदरबार रेट्रोफिटिङ (Singha Durbar Retrofitting)
- मन्त्री आवास-भैसेपाटी (Minister Quarter, Bhaisepati)
- बुटवल अन्तर्राष्ट्रिय सम्मेलन केन्द्र
(Butwal International Conference Centre)
- वीर अस्पताल सर्जिकल ब्लक
(Bir Hospital Surgical Block)
- नेपाल प्रहरी अस्पताल (Nepal Police Hospital)

२. विमानस्थल / यातायात

- कालिगण्डकी करिडोर
(Kaligandaki Corridor)
- गौतम बुद्ध अन्तर्राष्ट्रिय विमानस्थल-भैरहवा
(Gautam Buddha International Airport, Bhairahawa)
- निजगढ-काठमाडौं द्रुत मार्ग (Fast Track Road Project)
- पुष्पलाल मध्यपहाडी राजमार्ग
(Pushpalal Mid-Hill Highway)

३. होटल / आवास

- ५ स्टार होटल - सिद्धार्थ विलासा, भैरहवा
(Hotel Siddhartha Vilasa)
- ५ स्टार होटल - होटल सफ्रोन (Hotel Saffron)
- कर्मा रेसिडेन्सी-काठमाडौं
(Karma Residency, Kathmandu)

४. जलविद्युत् आयोजना

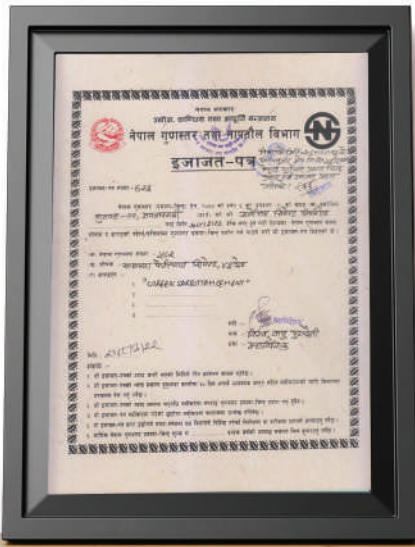
- सोलु हाइड्रोपावर प्रोजेक्ट (२३.५ MW)
- निलगिरी खोला हाइड्रोपावर (१११ MW)
- ठूलो खोला हाइड्रोपावर (२१.३ MW)
- रहुघाट मंगले हाइड्रोपावर (३७.५ MW)
- माथिल्लो रहुघाट हाइड्रोपावर (४८ MW)
- माण्डु हाइड्रोपावर लिमिटेड पुनर्निर्माण

५. विद्युत् / सबस्टेशन

- टाटा प्रोजेक्ट्स, भारतीय प्रोजेक्ट, बुटवल सबस्टेशन
(TATA Projects, Indian Project, Butwal Substation)
- चिलिमे-त्रिशूली सबस्टेशन (Chilime-Trisuli Substation)
- नेपाल विद्युत् प्राधिकरण सबस्टेशन, फुटुङ
(NEA Substation)



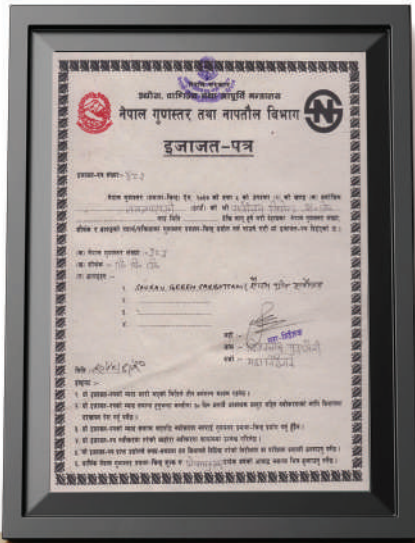
NEPAL STANDARD & ISO CERTIFICATE



NS 572-Certification for OPC 43 Grade & 53 Grade



ISO 14001:2015 - Standards on Environmental Management.



NS 385-Certification for PPC



ISO 9001:2015 - Standards on Quality Management.

BIS CERTIFICATE



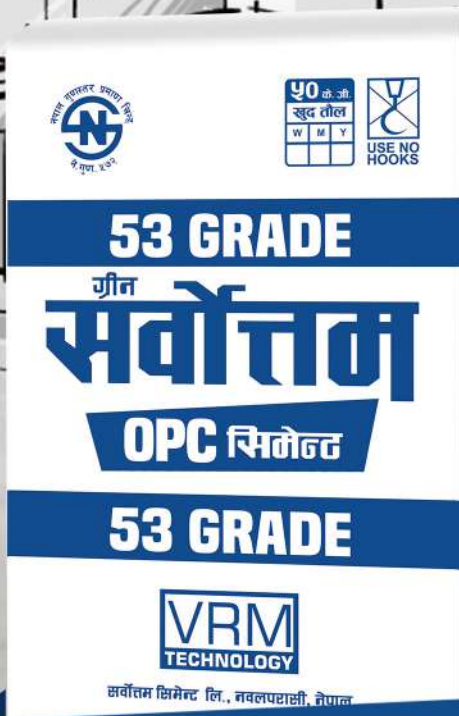
BIS Certification for OPC 43 Grade & 53 Grade



BIS Certification for PPC



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सर्वोत्तम मजबूती



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नेपाल मानक प्रमाण विज्ञान संस्थान
ने. गुण. ५७२



IS 269: 2015
CML/- 4100112656



IS 1489: 2015
(Part 1)
CML/- 4100147069

सर्वोत्तम सिमेन्ट



सर्वोत्तम सिमेन्ट लि.

कम्पनी रजिष्टर्ड कार्यालय

न्यौपाने टावर, ५^{औं} तल्ला, तिनकुने, काठमाण्डौ, ०१ ४१११६२१, ४१११७०९, ४१११९४२, ४११७५०२

sarbottamcement www.sarbottamcement.com info@sarbottamcement.com

उद्योग

सुनवल नगरपालिका, वार्ड नं: ११ जोडेनी, नवलपरासी