

2024|25

PRE-ANNUAL REPORT OF RSTCA



☎ 014001183

✉ Pe@rstca.com.np

📍 Lazimpat, Kathmandu, Nepal

Go
Green

A PROMINENT IMAGE REFLECTING PROGRESS AND INNOVATION IN NEPAL.

Fostering Growth and Innovation Across Nepal



Transforming Nepal: How Visionary Leadership and Strategic Investments are Building a Sustainable Future"

This edition dives into the initiatives driving Nepal's growth, featuring RSTCA Investment Fund's

Nepal stands on the brink of transformation, driven by visionary leadership and targeted investments that aim to unlock its vast potential. In this special edition, we spotlight the pioneering efforts of RSTCA Investment Fund, a trailblazer in fostering innovation, sustainability, and economic growth across the country.

The edition explores RSTCA's focus on hydro energy investments, promoting transportation, eco-friendly business models, and initiatives to combat climate change. These efforts not only protect Nepal's natural heritage but also position the country as a regional leader in sustainability.

Nepal's transformation into a hub of sustainable growth and innovation is no longer a distant dream—it is a reality in the making. Through strategic investments and visionary leadership, RSTCA Investment Fund is paving the way for a prosperous, self-reliant, and sustainable Nepal.

This edition celebrates the milestones achieved and sets the stage for a brighter future where collaboration, creativity, and community impact take center stage.



RSTCA Business Relation

RSTCA Investment Fund, a part of the esteemed RSTCA Group. With over 10 years of experience in financial and business consulting, we have established strong relationships with top groups, popular celebrities, and successful business individuals. We have recently expanded our services to include investment funds, where we invest in high ROI projects across versatile sectors.

In addition to its investment offerings, RSTCA provides services in asset and wealth management, project finance, private equity, hedge funds, investment banking, and business consulting.

We provide investors with opportunities for growth and diversification by tapping into sectors that have significant potential due to global trends and local economic factors.



We are currently issuing an IPO through Global Ime Capital for our project, which promises lucrative returns for our investors. Our team of experts has carefully analyzed the market trends and identified a project with high growth potential and profitability. By investing in our project, you will not only benefit from our expertise and experience but also from the strong network and resources of the RSTCA Group.

We invite you to partner with us in this exciting investment opportunity and become a part of our success story. With RSTCA Investment Fund, you can rest assured that your investment is in safe hands and will yield profitable returns. Thank you for considering our proposal, and we look forward to discussing this opportunity further with you.

International Relation

Building strong relationships with international investors and business groups is key to driving growth and expanding your company's reach in the global market. By fostering these partnerships, RSTCA is positioning itself for continued success and innovation. Engaging with diverse stakeholders can also provide new perspectives and opportunities for collaboration.





Company Overview

Across Nepal Transforming Nepal: How Visionary Leadership and Strategic Investments are Building a Sustainable Future" This edition dives into the initiatives driving Nepal's growth, featuring RSTCA Investment Fund's Nepal's transformation into a hub of sustainable growth and innovation is no longer a distant dream—it is a reality in the making. Through strategic investments and visionary leadership, RSTCA Investment Fund is paving the way for a prosperous, self-reliant, and sustainable Nepal. This edition celebrates the milestones achieved and sets the stage for a brighter future where collaboration, creativity, and community impact take center stage. Nepal stands on the brink of transformation, driven by visionary leadership and targeted investments that aim to unlock its vast potential. In this special edition, we spotlight the pioneering efforts of RSTCA Investment Fund, a trailblazer in fostering innovation, sustainability, and economic growth across the country. The edition explores RSTCA's focus on hydro energy investments, promoting transportation, eco-friendly business models, and initiatives to combat climate change. These efforts not only protect Nepal's natural heritage but also position the country as a regional leader in sustainability.

RSTCA Investment Fund is a leading investment firm based in Nepal, dedicated to fostering growth, innovation, and sustainable development across various sectors. Established with a mission to transform ideas into impactful ventures, RSTCA focuses on driving long-term value for businesses, stakeholders, and society.



Core values



Integrity

RSTCA ensures openness in its decision-making processes, providing stakeholders with clear and accurate information about investments, strategies, and outcomes.



Innovation

By adopting cutting-edge financial tools and data analytics, RSTCA tailors investment strategies to maximize returns while minimizing risks.



Customer-Centricity

By embedding customer centricity into its culture, RSTCA sets a benchmark for excellence in investment management, ensuring that every client feels valued, supported, and empowered.



MAJOR INVESTMENT SECTORS

Fund Investment Strategy



The funds will be invested in the following sectors:



Hydro

Telecommunication

Transportation

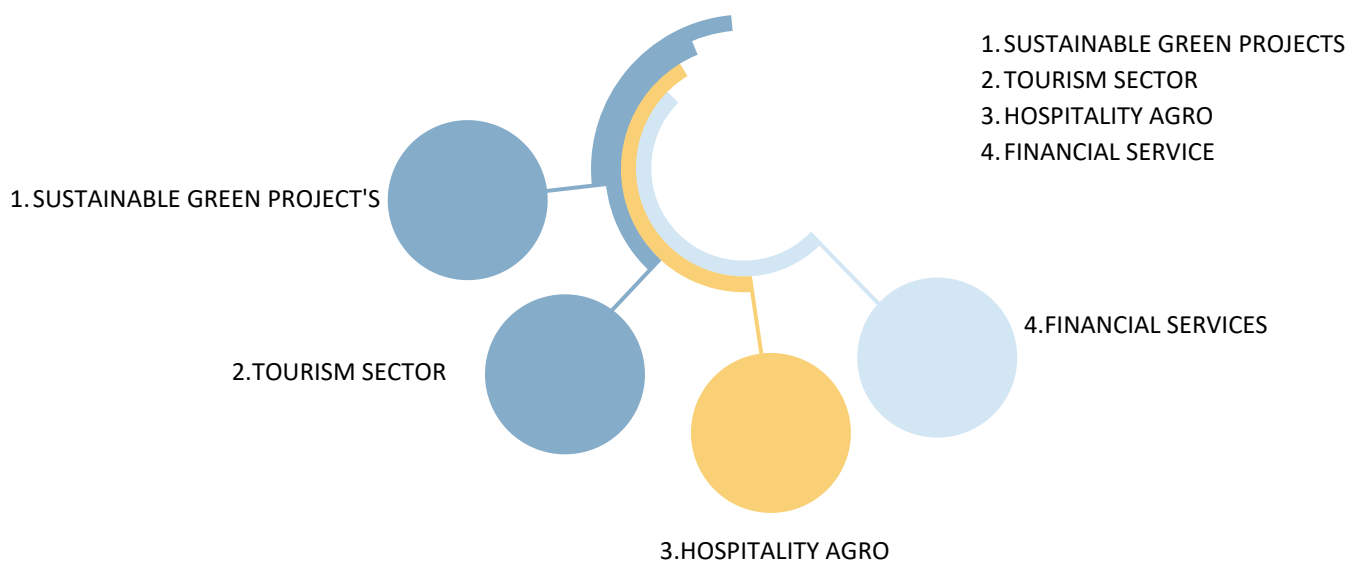
Others

Investment Philosophy

• Investment will be made on

1. High demanded product and service
2. Scalable business model
3. Assets having positive net-worth and tangible assets
4. Well knowledge team
5. Profit making units with major agreements with supplier and debtors
6. There will be a Investment manager who be board of director of the investee who will report to the fund
7. Investee company can use debt to create value addition to the company

OTHER INVESTMENT SECTORS



CONTACT INFORMATION

+977014001183, pe@rstca.com.np, GPO 7101, Neel Saraswoti Marg, Lazimpat, Kathmandu, Nepal, www.rstca.com.np

RSTCA Vision and Mission

RSTCA Investment Fund is a leading investment firm in Nepal, dedicated to fostering innovation, growth, and sustainable development. With a strong commitment to transformative change, RSTCA focuses on strategic investments that generate long-term value for businesses, communities, and stakeholders.

01.

RSTCA Investment Fund envisions becoming a transformative force in the investment landscape, driving sustainable growth, innovation, and societal progress. By nurturing impactful projects and fostering strategic partnerships, RSTCA aims to create lasting value for communities, businesses, and stakeholders, shaping a prosperous and equitable future for Nepal and beyond.

02.

The mission of RSTCA Investment Fund is to identify, support, and invest in innovative and impactful projects that drive sustainable development and economic growth. By leveraging expertise, resources, and strategic partnerships, RSTCA is committed to empowering entrepreneurs, fostering innovation, and creating long-term value for businesses, communities, and stakeholders.

03.

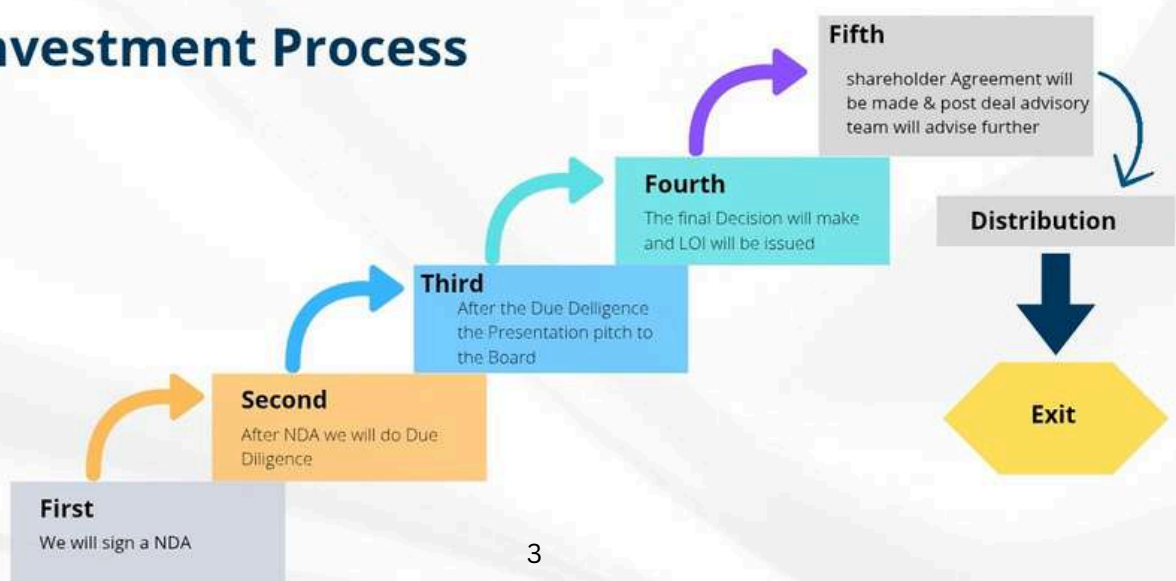
RSTCA is shaping a brighter future for Nepal by bridging opportunities and empowering ventures to reach their full potential.

ESG PRINCIPAL



INVESTMENT PROCESS

Investment Process



ORGANIZATION STRUCTURE

General Meeting of Shareholders

- Board of Directors
- Board Advisory Committee



Managing Director

- Business Development
- Finance and Operation
- Assets Management / Monitoring and Evaluation
- Legal Compliance
- Administration and Support Office



OUR TEAM

BOARD OF DIRECTORS

- Raj Bahadur Singh- Chairman
- Ana Shrestha- Managing Director
- Saswot Raj Sharma- Fund Manager
- Dipti Rana- BOD

INVESTMENT COMMITTEE

- Prakash Shrestha- ex CEO banker
- Paras Dhakal -Ex CEO global Ime

SIGNIFICANT PROMOTERS

- Bimal Pratap Shah- AI and IT Expert
- Ambraesh Rana- Serial Entrepreneur
- Bir Bahadur Rai- Hydropower Chairman
- Binod Gupta- Director General Road Department of Nepal
- Poonam Khanal- Rstca Foundation | Bod
- Rajeshwori Shrestha- De Maker Garments Industry Chairman
- Ambika Shrestha- Nsg Business Group Chairman
- Gautam Man Shrestha- Emmar Housing Chairman
- P Pariyar- Source Solutions | Byd China

MANAGEMENT TEAM

- Ana Shrestha- Managing Director
- Pashupati Shahi- Accounts
- Kishore Sharma- Manager
- R Gurung- Front Office-
- R Tamang- G4s
- Ashiya Chaudhary- Office Attendant

ADVISORY BOARD INTERNATIONAL

- Benedictus D.K Ayitey Snr.- Wall street/ Global Capital
- Chris Manji- Wall street- Phd- Finance
- Sam Moore- International Trade/ TFC
- Sanjeev Chada- International Trade- Y2F
- Upasana Chopra CFA- Documentation- Pitchdeck
- Lo Stephen- Hongkong – Corporate Lawyer
- Imran Abbas- CFA/FCA/MBA- Dubai- Documentation
- KPMG India- Due Diligence
- Goma Engineering- Due Diligence

PARTNERS

- Trade Finance Company
- Yeild to Finance
- Company Global Capital
- USA Newoak Funds USA
- Pitch Deck USA WBS
- Business Dubai A2B
- Consulting USA Hmsa
- Consulting Mumbai
- Global Capital Limited
- Naxal HSAC Nepal Royal
- Prix Bangalore

ADVISORY BOARD NATIONAL

- Bikash Kabaria CA|CFA
- Sanima Engineering and Hydropower Consulting|Due Diligence
- Pioneer Law Associates|Corporate Lawyer
- TR Upadhyaya |CA Firm
- Agrawal and Associate |CA Firm
- SUDHIR KUMAR DUTTA, FCA CA(ICAN), MBS(TU), INSURANCE SURVEYOR A

Advisory Board



**Global IME Capital
and Team**

- IPO Management Team



**Sanima Hydro
and Team**

- Hydro Due Diligence



**TR Upadhaya
And Team**

- Financial Due Diligence



**Sweety Agrawal &
Associates**

- internal Auditor



**Bikash Kabaria
CA/ CFA**

- Advisory Board



**SUDHIR KUMAR DUTTA,
FCA CA(ICAN), MBS(TU),
Insurance Surveyor**

- Advisory Board



Santosh Bhattarai

- Internal Lawyer

Investment committee



**Paras Mani Dhakal
FCCA, Chartered MCSI,
CPA-Australia, DiplFR**

Paras Mani Dhakal is a seasoned investment banker and financial strategist based in Nepal, with over two decades of experience in the financial services industry. He holds multiple professional designations, including Fellow of the Association of Chartered Certified Accountants (FCCA), Chartered Member of the Chartered Institute for Securities & Investment (Chartered MCSI), Certified Practising Accountant (CPA) Australia, and a Diploma in International Financial Reporting (DiplFR) .



**Prakash Shrestha- ex CEO
Banker Green Development
Bank**

He is a prominent figure in Nepal's hydropower sector. He currently serves as the Vice President of Hydro Solutions Pvt. Ltd. (HSL), a company specializing in engineering services for hydropower projects. In addition to his role at HSL, he is the Chairman of Baramchi Hydropower, Director at Finvest Capital, and a member of the Management Committee at Aviyan Group .



MANAGING DIRECTOR'S STATEMENT

Ana Shrestha

Managing Director of RSTCA

We invite visionary investors to join us in harnessing Nepal's potential, driving innovation, and achieving substantial higher returns.

Since our establishment in 2014, RSTCA Investment Fund has grown from a focused financial advisory and business consulting firm into a visionary investment institution. We began our journey by addressing the increasing demand for strategic business support, which organically led us into the world of equity-based financing.

As our expertise and impact grew, we set our sights on creating a structured fund management platform. Today, we are preparing to transition into a public company, with a long-term strategy aimed at an IPO exit — a move designed to unlock greater value for our investors and partners.

Our inaugural investment vehicle, Fund One, has been structured to include only a limited number of high-quality, high-return projects. For this fund, we have set a targeted capital raise between Nrs. 50 Crore to Nrs. 200 Crore, focusing on ventures with strong ROI and sustainable growth potential.

Following the successful deployment of Fund One, our goal is to expand with a second fund targeting Nrs. 1000 Crore, further solidifying our position as a leading force in the investment landscape of Nepal.

At RSTCA Investment Fund, we are driven by innovation, integrity, and impact. Our commitment remains steadfast—to deliver consistent value to our investors while contributing to Nepal's economic transformation.

Why Invest With Us?

- Attractive ROI with Risk-Mitigation
- In-house Due Diligence & Evaluation Teams
- Strong Governance and Compliance Culture
- Access to Early-Stage, Growth-Stage & Pre-IPO Deals
- We are not only managing capital—we are building enduring value.

At RSTCA Investment Fund, we combine a decade of proven financial expertise with a bold vision to reshape Nepal's investment landscape. Our track record speaks through sustainable returns, trusted partnerships, and market intelligence that drives performance.

We are committed to building Nepal's most dynamic investment platform—where smart capital meets strategic execution. With a transparent, compliant, and institutional governance structure, we're not only managing growth but preparing for a public listing and IPO exit strategy that ensures value creation for all stakeholders.

welcome to rstca journal report

RSTCA manages several funds targeted at different sectors, such as healthcare, housing, hydropower, and global trading. It also offers angel investing and philanthropic funds.

We actively engages in partnerships with organizations in Nepal and abroad, with a notable focus on sectors like hydropower and infrastructure development.

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**IN THIS BOOK , FROM
UNDERSTANDING OUR COMPANY
OUR SERVICE'S AND PROJECTS
WE ARE INVESTING ON**

An investment company is a financial institution that pools money from individual or institutional investors to invest in a diversified portfolio of securities, such as stocks, bonds, or other financial assets. The primary goal of an investment company is to generate income or capital gains for its investors while managing risk through diversification and professional management.

Key Features of Investment Companies:

1. Pooling of Funds: Collects money from multiple investors.
2. Diversification: Invests in a variety of assets to reduce risk.
3. Professional Management: Employs experts to make investment decisions.
4. Types of Returns: Provides returns in the form of dividends, interest, or capital appreciation.
5. Regulation: Operates under financial regulations to protect investors.



The advertisement for RSTCA Investment Fund features a modern, geometric design with a blue and grey color palette. At the top left is the RSTCA logo, a stylized hexagon. To its right, the text 'RSTCA' and 'INVESTMENT FUND' are displayed. The central headline reads 'WHAT IS YOUR BENEFIT INVESTING ON US' in large, bold, white letters. Below this, there's an image of two stacks of coins with small plants growing from them. The text 'CAPITAL GROWTH & CASH DIVIDEND' is prominently shown. A section titled 'HEAVILY REGULATED' lists three key features: 'It's a Public Company', 'Licensed from Various Government Bodies', and 'Conducts transparency as per regulations'. On the right side, there are three circular icons: a warning sign, two people shaking hands, and a water drop. The website 'www.pe.rstca.com.np' is at the bottom.

RSTCA
INVESTMENT FUND

**WHAT IS YOUR BENEFIT
INVESTING ON US**

**CAPITAL GROWTH
&
CASH DIVIDEND**

**HEAVILY
REGULATED**

- It's a Public Company
- Licensed from Various Government Bodies
- Conducts transparency as per regulations

www.pe.rstca.com.np

MAJOR STATISTICS

1. Contacted more than 10,000 entrepreneurs till date
2. Meeting with more than 1000 + project owners directly
3. Invested in 3 Projects/ LOI with 6 projects
4. More than 100+ agents/ Network on more than 30+ countries
5. More than 100+ advisors and consultants on network
6. Attended more than 50+ events and expo on 2 years
7. With combined more than 100+ years experience of team
8. Combined more than 100 employees
9. **Higher turnover of companies.**
10. Total project size of 40 arab

MOU AND PARTNERSHIPS

We have done Memorandum of understanding and partnership with many institution and experts. Here are some of glimpse.



IPO ADVISORY SIGNING CEREMONY OF RSTCA AND GLOBAL IME CAPITAL LIMITED



MOU WITH MIRAGE RESIDENCY



MOU SIGNING WITH SANIMA ENGINEERING FOR DUE DILIGENCE



MOU WITH BRAMAYANI AND RSTCA



HYDROPOWER INVESTORS FROM CANADA VISIT FOR INVESTMENT IN HYDROPOWER IN NEPAL



MOU WITH SY PANEL AND RSTCA FOR ADVISORY SERVICE

PORTFOLIO

LARGE SCALE PORTFOLIO COMPANY

1. SHYAM KHOLA 7.2 MW- 60% COMPLETE PROJECT
-UNDER CONSTRUCTION



2. BHARAMAIYINI HYDROPOWER -36.16 MW- 40%
COMPLETE PROJECT - UNDER CONSTRUCTION



3. UPPER BHARAMAIYINI HYDROPOWER -15.15 MW- 40% COMPLETE PROJECT - UNDER CONSTRUCTION



Prospective projects under consideration

1. HOTEL SEVEN STAR -CHITWAN



2. NEBICO LIMITED -LEADING BISCUIT FACTORY
RUNNING UNDER CONSIDERATION





ABOUT BRAHMAYANI

Hydroelectric Project (36.52 MW)

For over a decade, our commitment to the construction of hydropower and civil infrastructure projects has been steadfast under our trading entity, Ekikrit Byapar Company Pvt. Ltd. Established in 2017, the visionary journey of the Bramhayani Hydropower Company Pvt. Ltd. unfolds with the construction of the Brahmayani Hydroelectric Project (36.52 MW). Drawing upon our comprehensive expertise in the energy domain, our unwavering focus on sustainability drives us to pioneer innovative approaches within the hydropower sector, fulfilling the growing demand for renewable energy within our country.

Simultaneously, the inception of the Integrated Hydro Fund Nepal Pvt. Ltd. in 2021 marks the dawn of a new era, guiding the development of the enchanting Upper Brahmayani Hydroelectric Project at the upstream of Brahmayani Hydroelectric Project.

GENERAL INFORMATION

- Water Source Lagan & Nyamya Masal Rivers
- Capacity 36.52 MW
- Location Jugal Rural Municipality
- District Sindhupalchowk
- Construction Period 2085-03-18



For more information click a link

<https://www.brahmayanihydro.com/>



SHYAM KHOLA PROJECT

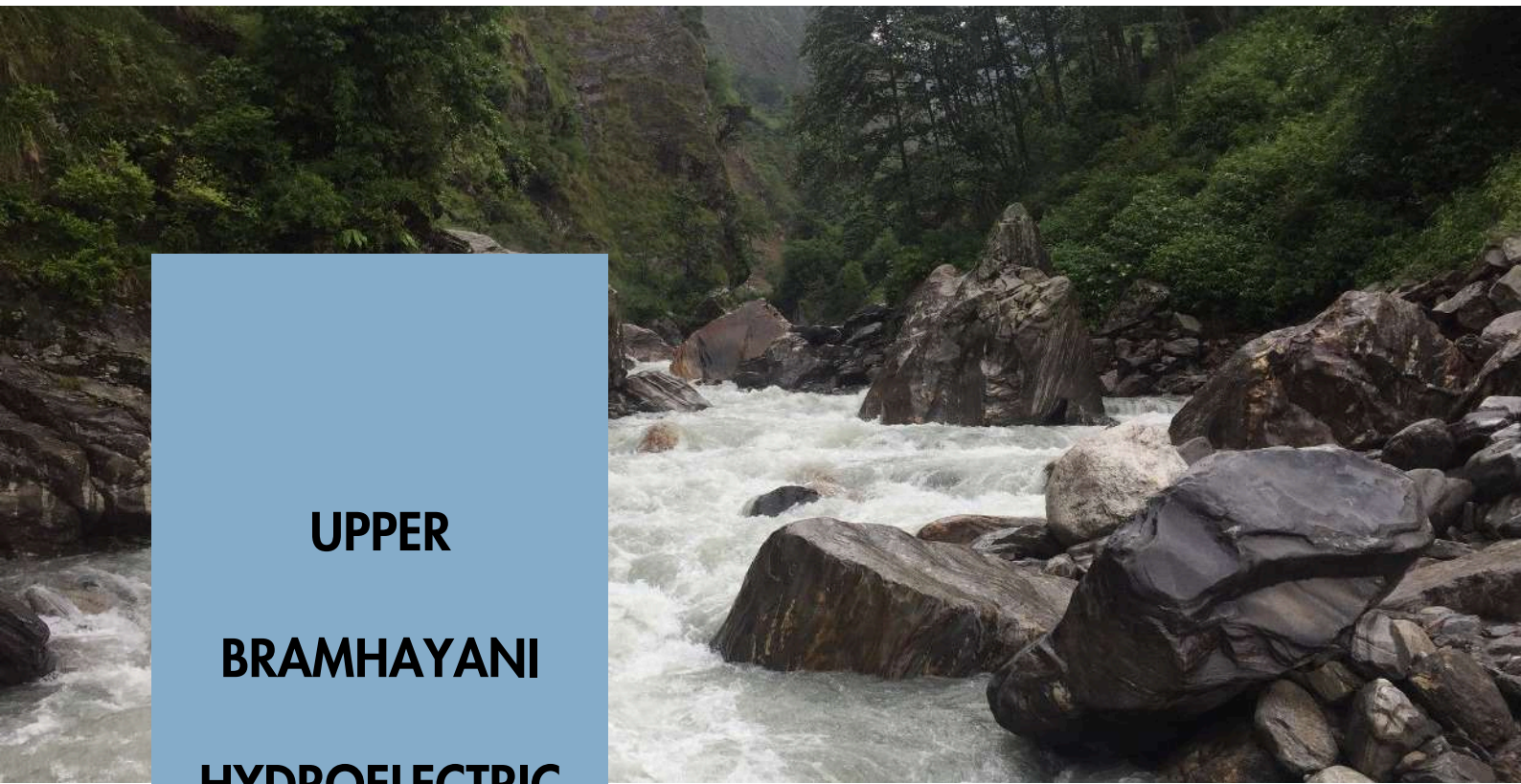
Hydroelectric Project (6.8 MW)

Shyam Khola Hydropower Project (SKHP) is a Peaking run-of-river (PRoR) type project utilizing the water of Shyam Khola, located in Sadananda Municipality of Bhojpur Distirct. S.K. Energy Development Ltd., Kathmandu (here in after referred as “the client”) has carried out the desk study of the SKHP and now intends to carry out Feasibility Study and IEE for the development of the project. This initiation certainly will contribute towards generation of power in particular and development of the country as a whole.



For more information click a link

<https://shyamkholahpp.com/about-us/>



UPPER BRAMHAYANI HYDROELECTRIC PROJECT (15.15 MW)

Upper Brahmayani Hydroelectric Project (15.15 MW), is situated at upstream of the Brahmayani Hydroelectric Project and managed by Integrated Hydro Fund Nepal Pvt. Ltd. For more information please visit: Upper Brahmayani Hydroelectric Project (15.15 MW)

GENERAL INFORMATION

Water Source Lagan & Nyamya Masal Rivers

Capacity 15.15 MW

Location Jugal Rural Municipality

District Sindhupalchowk

Construction Period 2085-03-18



Small Portfolio company



2. RS Consulting

- RS Consulting – Financial/ Business/ Marketing/ Management consulting firm with research works. Having more than 1000+ clients. Expansion for financial advisory service. More than 10+ Merger and Acquisition done till date. Running since 2014.





Product Detail's

Small Home Appliances



Product Detail's

Manufacturing unit of clothing



Teams of agro

Agriculture team



Product Detail's

MCOOP targeting Small Scale Industry



Product Review

Consulting and Training



Product Detail's

Training and Consulting



Product Detail's

Small Business made in Nepal products



Product Detail's

Targeting Hospital's supply for clothing



Product Detail's

Medical Equipment

3. VENUS JOBS

With more than 1 lakhs active jobseekers and 10,000 employers. Training done to more than 10,000:students for employment. Target is to go to IPO on 2 years.





TRACTION

- Venus Jobs- With more than 1 lakh employees and more than 10,000 employers it's a HR company which is planning to go to IPO on 2026.
- TARGET IS 10 LAKHS JOBSEEKER AND 100,000 EMPLOYER BY 2026
- TARGET IS 5 ARAB VC FUND BY 2028

+45%

Manufacturing

We plan to add more machines to enhance our production capacity and ensure efficient packaging.

+63%

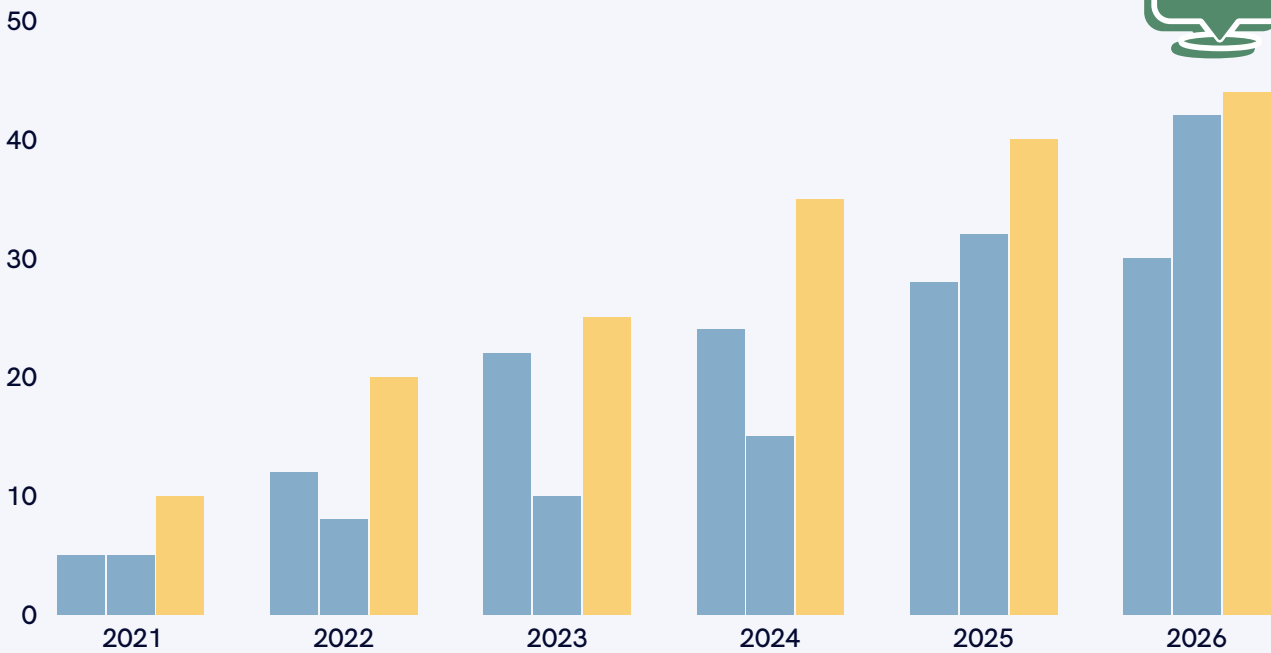
Product

We began with small home appliances and plan to gradually upgrade by adding larger machinery and appliances over time.

+41%

HR And Training

Training and placement form the backbone of any company or industry, and we are preparing for an IPO as part of our growth strategy.



Consulting client's

BADRENI JUNGLE RESORT



GRANDE INTERNATIONAL HOSPITAL



BRIHAT GROUP'S



HEALTHY HOME



TRIVENI GROUP'S





MEETING WITH TELECOM GROUP FOR ADVISORY



MOU FOR DAIRY PLANT SETUP OF 1 LAKHS LITRE A DAY WITH INDIA BIGGEST ENGINEERING FIRM



MEETING WITH FILM CITY PROJECT AND FIVE STAR HOTEL PROJECT AT DAMAN



MOU FOR FOOD GRAIN BUSINESS IMPORT AND PACKAGING IN OWN BRAND NAME BHAJU MAIJU



MOU FOR THIRD PARTY MANUFACTURING FOR HERBAL PRODUCTS WITH OUR SISTER COMPANY



BALMANDIR CSR WORKS AND HEALTH CAMP



MOU FOR HOTEL MANAGEMENT TRAINING WITH OUR SISTER COMPANY



ADVISORY AGREEMENT FOR TELECOM PROJECT



MOU WITH TRIVENI GROUP FOR DMARKET PROJECT



INVESTOR MEET UP AND PITCHING SESSION

MOU AND PARTNERSHIPS



MOU WITH DIAMOND MERCHANT FROM INDIA
FOR IMPORT AND EXPORT OF GEMSTONE



MOU FOR THE BUSINESS ADVISORY SERVICE



AGM OF KATHMANDU CHAMBER OF COMMERCE,
WE ARE MEMBER OF KATHMANDU CHAMBER OF
COMMERCE, FNCCI AND NEPAL CHINA CHAMBER
OF COMMERCE



MOU FOR SBLC FOR OLD AGE HOME



MOU WITH AUSTRALIAN COLLEGE FOR OUR
SISTER COMPANY



MOU WITH SIHORIYA CONSTRUCTION FOR
BUSINESS ADVISORY



PITCHING AND SCREENING OF IT PROJECTS



PITCHING AND SCREENING OF HOTEL PROJECTS

PROJECT SITE VISIT

We have conducted more than 300+ site visit, due diligence, analysis, lead generation and meeting with more than 500+ projects in this past year. Here are some glimpse of project site visit.



SITE VISIT TO DAIRY PLANT WITH DAILY CAPACITY OF 10,000 LITRES



SUMERU HOSPITAL INSPECTION



SITE VISIT -HOUSING AND APARTMENTS PROJECT



HOSPITAL PROJECT SITE VISIT



SITE VISIT OF NATIONAL MOUNT VIEW RESORT



HOTEL PROJECT SITE VISIT



PROJECT SITE VISIT OF HOTEL ORION



DMR HOTEL SITE VISIT FOR FEASIBILITY STUDY



SITE VISIT OF A COW FARM PROJECT



INSPECTION OF HEALTHY HOME PROJECT



SHARK TANK VISIT



INVESTMENT SUMMIT VISIT



'WWV IV EVENT CHIEF GUEST



SITE VISIT RESORT PROJECT AT BUDALINKANTHA



NEPALS BIGGEST WINE FACTORY SITE VISIT



SITE VISIT FOR RICE PLANT AT DELHI



SITE VISIT BIGGEST OLD AGE HOME PROJECT



FEASIBILITY STUDY RESEARCH ON CHITWAN-BADRENI RESORT

Corporate Social Responsibility (CSR)

RSTCA' incest fund CSR activities are managed through the RSTCA Foundation, ensuring a focused and impactful approach to societal development.



Community Development:

Implementing programs for Education, Training ,healthcare, and infrastructure where ever needed



Sustainability Projects

Promoting environmental conservation, renewable energy, and waste management



Youth and Innovation

Supporting education, skill development, and entrepreneurship among the youth.



Disaster Relief

Providing immediate aid and long-term rehabilitation support during natural disasters

CSR PROJECTS

We have conducted many CSR projects along with that we have attended many events and meetings.



Most influential person



Health camp in uttardhoka



Women with vision



Health camp in Bal Mandir



Health Camp in ward 27



Health camp in Lazimpat ,Nil Saraswati Mandir



Made in Nepal Expo



Awareness PRIGRAM IN WARD 2



ENTREPRENEURS MEETUP



Women with vision

INVESTORS MEETUP

We have meet up with national and international investors personally and via zoom call and linkedin.



OPENING DAY ON NEW OFFICE SHIFTING PROGRAM

More than 200+ stakeholders joined the opening ceremony of RSTCA INVESTMENT FUND LIMITED



OFFICE SETUP



The cash flow statement of R.S.T.C.A. Investment Fund Limited for the fiscal year ending 31st Ashad 2081 provides insights into liquidity and operational efficiency. It outlines cash inflows from operating activities, including revenue generation, alongside outflows for administrative expenses and investments. The statement reflects stable cash management, ensuring financial sustainability. Additionally, no significant provisions were made for tax or bonuses, reinforcing direct cash utilization for business growth. Overall, the cash flow trajectory indicates sound financial positioning.

R.S.T.C.A. Investment Fund Limited

Lazimpat, Kathmandu, Nepal

CASH FLOW as per 31st Ashad, 2081

(All Figures in NPR)

Particulars	2081	2080
(A) Cash Flow From Operating Activities		
Net profit (Loss) before income tax	4,043,733.71	(3,953,416.21)
Adjustment for		
Depreciation of property, plant and equipments (+)	1,327,828.89	808,517.06
Expenses written off (+)		
Provision for tax (+)		
Dividend Income (-)		
Interest Income (-)		
Negative goodwill released to income (+)		
Gain/loss on disposal of property, plant and equipments (+)		
Non cash charge preliminary exp (+)		
Operating Cash Flow before movements in working capital	5,371,562.60	(3,144,899.15)
(Increase) / Decrease in current assets	(1,000,000.00)	-
(Increase) / Decrease in receivable		
Increase/ (Decrease) in provision		
Increase/ (Decrease) in payable & current liabilities	(443,950.00)	22,535,500.00
Cash generated by operation		
Excess tax & TDS paid over provision (Fine & interest on Tax & TDS) (-)		
Paid income tax previous year (-)		
Net Cash from operating activities	3,927,612.60	19,390,600.85
(B) Cash Flow From Investing Activities		
Purchase & acquisition of property, plants & equipments (-)	(8,623,994.50)	(3,442,917.78)
Sales of Property, plants & equipments (+)		
Loan made to suppliers & received from creditors (+)		
Acquisition of portfolio investments (-)	(141,360,000.00)	-
Capitalization of Fixed Assets (-)		
Sale of Investments (+)		
Interest & Finance Charge (-)		
Interest Received (+)		
Dividend Received (+)		
Net Cash used in investing activities	(149,983,994.50)	(3,442,917.78)
(C) From Financing Activities		
Increase in owner Investment (+/-)	144,600,000.00	
Proceeds from long-term borrowings (+)		(10,000,000.00)
Payment of dividend tax (-)		
Dividend paid (-)		
Payment of debt principal, including capital leases (-)		
Net Cash From Financing Activities	144,600,000.00	(10,000,000.00)
Net Increase (decrease) in cash & Cash Equivalent	(1,456,381.90)	5,947,683.07
Cash & Cash Equivalent at the beginning of the period	5,947,683.07	-
Cash & Cash Equivalent at the end of the period	4,491,301.17	5,947,683.07
Cash as per balance sheet	4,491,301.17	5,947,683.07

The balance sheet of R.S.T.C.A. Investment Fund Limited as of 31st Ashad 2081 provides a snapshot of its financial standing, highlighting assets, liabilities, and shareholders' equity. It reflects the company's liquidity position, investment holdings, and obligations, ensuring a balanced financial structure. The statement showcases stable asset growth, efficient liability management, and strong equity positioning, reinforcing the company's financial health and sustainability.

R.S.T.C.A. Investment Fund Limited

Lazimpat, Kathmandu, Nepal

BALANCE SHEET as per 31st Ashad, 2081

(All Figures in NPR)

Particulars	Schedule	2081	2080
ASSETS			
A. Non Current Assets			
1. Property Plants & Equipments			
Tangible Assets	1	9,930,566.33	2,634,400.72
Intangible Assets			
Capital Work in Progress			
Net Block			
2. Investments			
Investment in associates	2	141,360,000.00	-
Available For Sale Investments	3		
3. Deferred Tax Assets	4		
Total Non Current Assets		151,290,566.33	2,634,400.72
B. Current Assets			
1. Cash & Cash Equivalents			
Cash Balance	5	798,778.17	947,683.07
Bank Balance	6	3,692,523.00	5,000,000.00
2. Advance, Loans & Deposit			
Advance	7	3,500,000.00	10,000,000.00
Loan	8		
Deposit	9		
3 Trade Debtors/Receivable	10	7,500,000.00	-
4. Inventories	11	-	-
5. Other Current Assets	12	-	-
Total Current Assets		15,491,301.17	15,947,683.07
Total Assets		166,781,867.50	18,582,083.79
EQUITY & LIABILITIES			
A. Equity Attributable to Equity Share Holders			
1. Shareholder's fund			
a. Share Capital	13	144,600,000.00	-
b. Other Reserve	14		
2. Retained Earning	15	90,317.50	(3,953,416.21)
Total Equity		144,690,317.50	(3,953,416.21)
B. Non Current Liabilities			
1. Long Term Borrowings	16	-	-
2. Long Term Provisions	17		
3 Deferred Tax Liabilities	4		
Total Non Current Liabilities		-	-
C. Current Liabilities			
1. Trade Creditors/Payable	18	2,009,850.00	9,850.00
2. Short Term Borrowings	19	20,000,000.00	22,500,000.00
3. Short Term Provisions			
Income Tax Payable	20	-	-
Other Tax Liabilities	21	71,850.00	25,650.00
4. Current Portion of Long term borrowings	22		
5 Others Current Liabilities	23	9,850.00	-
Total Current Liabilities		22,091,550.00	22,535,500.00
Total equity & Liabilities		166,781,867.50	18,582,083.79

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The income statement for R.S.T.C.A. Investment Fund Limited, as of 31st Ashad 2081, reflects strong financial performance in Nepalese Rupees (NPR). The total income for the fiscal year was NPR 16,756,254.00, with a gross profit of NPR 6,352,501.60 after deducting costs. After accounting for administrative expenses and depreciation, the net profit before tax stood at NPR 4,043,733.71. No provisions were made for staff bonuses or income tax, indicating a direct profit figure without further deductions. The company's financial trajectory demonstrates a solid growth trend.

R.S.T.C.A. Investment Fund Limited

Lazimpat, Kathmandu, Nepal

INCOME STATEMENT as per 31st Ashad, 2081

(All Figures in NPR)

S.No.	Particulars	Schedule	2081	2080
1	Income	24	16,756,254.00	-
2	Total Income		16,756,254.00	-
3	Less: Cost of Income	25	9,378,752.40	-
	Less: Direct Cost	26	1,025,000.00	-
4	Gross Profit		6,352,501.60	-
5	Add: Other Income	27	5,700,000.00	-
6	Sub total		12,052,501.60	-
7	Less: Administrative Expenses	28	6,680,939.00	3,144,899.15
8	Less: Selling & Distribution Expenses	29	-	-
9	Less: Financial Charge	30	-	-
10	Net Operating Profit (Loss) Before Dep. & Tax		5,371,562.60	(3,144,899.15)
11	Less: Depreciation	31	1,327,828.89	808,517.06
12	Net Profit (Loss) before Staff Bonus & Income Tax		4,043,733.71	(3,953,416.21)
13	Less: Provision for Staff Bonus			
14	Net Profit (Loss) before Income Tax		4,043,733.71	(3,953,416.21)
	Income Tax			
15	Less: Provision for Income Tax			
16	Add/Less: Deffered Tax			
17	Net Profit (Loss) after Income Tax		4,043,733.71	(3,953,416.21)
18	Less: Excess tax & TDS paid over provision (Fine & interest on Tax & TDS)			-
19	Profit Available for Appropriation		4,043,733.71	(3,953,416.21)



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