D. B. Marahatta & Associates

Independent Registered Auditor

Regd. No. 3455
Cop. No. 1516
PAN No. 100048845

D.B. MARAHATTA & ASSOCIATES Kathmandu Regd. Auditor

9851129481

Banasthali, Kathmandu
Phone: 01-4880057
Mobile:

Independent Auditor's Report to the Share Holders
Right to Access Nepal (RAN)
Kathmandu, Nepal

We have audited the accompanying Balance **Right to Access Nepal (RAN)**, Kathmandu, Nepal. As at the End of Ashar 2082 (16th July 2025) and the related Statements of Income Statement and Cash Flow for the year then ended. These financial Statements are the responsibility of the company management. Our responsibility is to express opinions on this financial statement based on our audit.

We conducted our audit in accordance with Nepal Financial Reporting Standards for Smal and Micro Entities (NFRS for SMES). Those standards or relevant practices required that we plan and perform the audit to obtain responsible assurance about whether the financial statements are free of material miss statement and audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement and audit also includes assessing the accounting principles use and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We express our opinion that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Financial Statements agree with the books of accounts maintained by the company management.
3. The accounts and records of the company have been accurately maintained in accordance with law.
4. To the best of our information and according to the explanation given to us, neither the directors nor any employee of the company acted contrary to legal provisions relating to account, not committed any misappropriation causing loss or damage to the organization.

Financial Statement complies with Nepal Accounting Standards (NAS) and relevant state and Law.

In our opinion, the Financial Statements give a true fair view of the financial position of the company **as** of End of Ashar 2082 (16th July 2025) and the results of its operation and its cash flows for the year then ended in accordance with Nepal Accounting Standard (NAS) or relevant practice and comply with Income Tax Act 2058.

D.B. MARAHATTA & ASSOCIATES Kathmandu Regd. Auditor

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Dhruba Babu Marahatta
Registered Auditor

UDIN NO: 250915RA06781mA8v7

Date: 2082.05.30

Right to Access Nepal (RAN)
Kathmandu, Nepal

Significant Accounting Policies and Notes to the Accounts

The financial statements are prepared under the historical cost in accordance with the accepted accounting principles and practices.

1. The Accounting generally upon accrual basis.
2. The Financial Statements are prepared under the historical cost convention in accordance with the Nepal Accounting Standards.
3. Fixed Assets are stated at cost and are inclusive of all expenses by the date of commissioning/putting the Assets to use.
4. Depreciation on Fixed Assets owned by the company has been charged at diminishing balance method as per rate prescribed under Income Tax Act 2058.
5. All expenses are approved by management.

Schedules 1 to 11 form an integral part of the Balance Sheet end of Ashar 2082 (16th July 2025) and the financial statements for the year ended on that date.

D.B. MARAHATTA & ASSOCIATES Kathmandu Regd. Auditor

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Dhruba Babu Marahatta
Registered Auditor

Right to Access Nepal (RAN)
Kathmandu, Nepal

Cashflow
For the year ended July 16th, 2025 (End of Ashard, 2082)

A. CASH FLOWS FROM OPERATING ACTIVITIES	
Surplus/(Deficit) before tax and extraordinary items.	**2,234,546.03**
Add: Depreciation of fixed assets.	95,517.28
Preliminary Exp.	-
Operating cash flow before working capital changes	**2,330,063.31**
Decrease/(Increase) in current assets.	-
Increase/(Decrease) in current liabilities.	60,068.14
Cash generated from operations before extraordinary items	**60,068.14**
Income/(Expenditure) on extraordinary items.	-
Cash generated from operation	**2,390,131.45**
B. CASH FLOWS FROM INVESTING ACTIVITIES	
(Purchase)/sale of fixed assets/capital exp.	(301,600.00)
Decrease/(Increase) in Advance/Deposits.	(14,440.59)
Net Cash from Investing activities	**(316,040.59)**
C. CASH FLOWS FROM FINANCING ACTIVITIES	
Issue of Share Capital	-
Long term Loan obtained/(Repaid)	-
Net Cash from Financing activities	**-**
D. NET INCREASE IN CASH (A+B+C)	**2,074,090.86**
Cash and Bank Balance at the beginning of the year	31,732.43
Cash and Bank Balance at the end of the year	**2,105,823.29**

Treasurer | Chairperson | Regd Auditor

Right to Access Nepal
RAN
2009
अधिकारका लागि पहुँच नेपाल

D.B. MARAHATTA & ASSOCIATES
Kathmandu
Regd. Auditor

Right to Access Nepal (RAN)

Kathmandu, Nepal

Balance Sheet

For the year ended July 16th, 2025 (End of Ashard, 2082)

Amount N. Rs.

Particulars	Schedule	Current year	Previous Year
SOURCE OF FUNDS:			
Reserve & Surplus			
Collection Reserve Fund		2,975,002.44	740,456.41
Loan Funds			
Secured Loans	4	-	-
Total Sources of Funds		**2,975,002.44**	**740,456.41**
APPLICATION OF FUNDS:			
A) Fixed Assets	1	**317,876.13**	**111,793.41**
B) Current Assets			
Account Receivables	3	-	-
Other Advance & Deposits	5	620,896.02	606,455.43
Cash and Bank Balances	6	2,105,823.29	31,732.43
Total of Current Assets		**2,726,719.31**	**638,187.86**
C) Current Liabilities and Provisions			
Creditors & Payables	2	69,593.00	9,524.86
Total of Current Liabilities		**69,593.00**	**9,524.86**
D) Net Current Assets (B - C)		**2,657,126.31**	**628,663.00**
Total Application of Funds (A + D)		**2,975,002.44**	**740,456.41**
Singificant accounting policies and note to account	14		

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Treasurer

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Chairperson

Regd Auditor

D.B. MARAHATTA & ASSOCIATES * Kathmandu * Regd. Auditor

Right to Access Nepal (RAN)
Kathmandu, Nepal

INCOME STATEMENT
For the year ended July 16th, 2025 (End of Ashard, 2082)

Amount N.Rs.

Particulars	Schedule	Current year	Previous Year
A) INCOME			
Income	7	9,259,303.00	508,000.00
Other Income	8	157.31	75,000.00
Total Income		**9,259,460.31**	**583,000.00**
B) EXPENDITURES			
Program Cost & Operating Expenditure	9	6,929,397.00	556,720.12
Depreciation expense	1	95,517.28	24,980.43
Total Expenditure		**7,024,914.28**	**581,700.55**
Surplus/(Deficit) Before Tax (A-B)		2,234,546.03	1,299.45
Tax provision		-	324.86
Surplus/(Deficit) After Tax		2,234,546.03	974.59
Surplus/(Deficit) upto Last year		**740,456.41**	**739,481.82**
Surplus/(Deficit) transferred to Balance Sheet		**2,975,002.44**	**740,456.41**
Singificant accounting policies and note to account	14		

Treasurer **Chairperson** **Regd Auditor**

Right to Access Nepal अधिकारका लागि पहुँच नेपाल RAN 2009

D.B. MARAHATTA & ASSOCIATES Kathmandu Regd. Auditor

Right to Access Nepal (RAN)
Kathmandu, Nepal

Statement of Fixed Assets
For the year ended July 16th, 2025 (End of Ashard, 2082)

Particilars	Brought Forward frrom last year	Upto end of Poush	Upto the end of Chaitra			Upto the end of Ashar		
		100%	Amount	2/3	Balance	Amount	1/3	Balance
	A	B	C	D	E	F	G	H
					C-D			F-G
Land	-	-	-	-	-	-	-	-
Pool A								
Building		-	-	-	-	-	-	-
Pool C				-	-		-	-
Computer & Accessories	10,102.49							
Printer	1,328.93	-						
Laptop	4,067.14						-	-
Office Equipment	11,271.59	-	-	-	-			
Furniture & Office Equip.	6,712.53	301,600.00	-	-	-	-	-	-
Pool C		-	-	-	-		-	-
Vehicles		-	-	-	-	-	-	-
Pool D		-	-	-	-		-	-
Cycle	1,574.98	-	-	-	-		-	-
Mobile	61,799.18	-	-	-	-	-	-	-
Generator/water Pump	14,936.57	-		-	-		-	-
Total	111,793.41	301,600.00	-	-	-	-	-	-

Treasurer **Chairperson** **Regd Auditor**

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D.B. MARAHATTA & ASSOCIATES * Kathmandu * Regd. Auditor

Right to Access Nepal (RAN)

Kathmandu, Nepal

Statement of Fixed Assets

For the year ended July 16th, 2025 (End of Ashard, 2082)

Annxure: 1A **Annxure: 1B**

Capitalization out of Addition Assets	Dep Base	Dep Rate	Dep.	Capitalization out of Depreciated Amount	Repair & Maintenance	Repair & Maintenance of Dep. Base	Obtainable Exp	capitalization out of Repair & Maintenance	Net fixed Assets as on 31st Ashard 2074
.						7%			
I	J	%	K	L	M	N	O	P	af+sL
E+H	A+B+D+G			J-K		J*7%		M-O	I+L+P
-	-	-	-	-	-	-	-	-	-
-	-	5	-	-					-
-	-		-	-					-
	10,102.49	25	2,525.62	7,576.87					7,576.87
	1,328.93	25	332.23	996.70					996.70
-	4,067.14	25	1,016.79	3,050.36					3,050.36
-	11,271.59	25	2,817.90	8,453.69					8,453.69
-	308,312.53	25	77,078.13	231,234.40	-	-	-	-	231,234.40
-	-		-	-					-
-	-	20	-	-	-	-	-	-	-
-	-		-	-					-
-	1,574.98	15	236.25	1,338.73					1,338.73
-	61,799.18	15	9,269.88	52,529.30					52,529.30
-	14,936.57	15	2,240.49	12,696.08	-	-	-	-	12,696.08
-	413,393.41		95,517.28	317,876.13					317,876.13

Treasurer Chairperson Regd Auditor

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2009
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D.B. MARAHATTA & ASSOCIATES
Kathmandu
Regd. Auditor

Right to Access Nepal (RAN)
Kathmandu, Nepal

Annxure Being the part the Balance Sheet & Income Statement
For the year ended July 16th, 2025 (End of Ashard, 2082)

Creditors, Payable & Outstanding — Annx No: 2

S.N	Particulars	Current Year	Previous Year
1	Audit Fee	12,750.00	4,250.00
2	Audit Fee TDS	2,250.00	750.00
3	Provision for Tax	-	324.86
4	Storage and Office Rent TDS	22,600.00	4,200.00
5	DSA and Consultant TDS	1,800.00	-
6	Vehicale Lease TDS	15,050.00	-
7	Advertisement TDS	113.00	
8	Website Expenses TDS	525.00	
9	Wages TDS	1,105.00	-
10	Salary TDS	13,400.00	-
	Total	**69,593.00**	**9,524.86**

Debtors & Receivable — Annx No: 3

S.N	Particulars	Current Year	Previous Year
1	As per the list of Debtors & Receivables List (Annx 3A)	-	-
	Total	-	-

Short Term Loan — Annx No: 4

S.N	Particulars	Current Year	Previous Year
1			-
	Total	-	-

Other Advance & Other Deposit — Annx No: 5

S.N	Particulars	Current Year	Previous Year
1	Advance Tax This Year	20.45	17.43
2	As per List	575,345.00	560,500.00
3	Advance Tax Last Year	45,530.57	45,938.00
	Total	**620,896.02**	**606,455.43**

Cash & Bank Balance — Annx No: 6

S.N	Particulars	Current Year	Previous Year
1	Parabhu Bank	10,000.00	10,000.00
2	Nepal Bank Ltd	6,219.68	6,219.68
3	Cash	1,954.32	1,379.46
4	Prime Bank Ltd	2,087,649.29	14,133.29
	Total Incomes	**2,105,823.29**	**31,732.43**

Treasurer

Right to Access Nepal RAN 2009 अधिकारका लागि पहुँच नेपाल

Chairperson

Regd Auditor

D.B. MARAHATTA & ASSOCIATES Kathmandu Regd. Auditor

Right to Access Nepal (RAN)

Kathmandu, Nepal

Annxure Being the part the Balance Sheet & Income Statement
For the year ended July 16th, 2025 (End of Ashard, 2082)

Income — Annx No: 7

S.N	Particulars	Current Year	Previous Year
1	Buddhist Tzu Chi Charity Foundation	9,259,303.00	508,000.00
		9,259,303.00	**508,000.00**

Other Income — Annx No: 8

S.N	Particulars	Current Year	Previous Year
1	Prabhu Bank	157.31	-
2	Membership Fee	-	75,000.00
	Total	**157.31**	**75,000.00**

Program Cost & Operating Expenses — Annx No: 9

S.N	Particulars	Current Year	Previous Year
1	School Uniform Expenses	880,000.00	-
2	School Bages Expenses	560,000.00	-
3	Shoes Expenses	639,998.00	-
4	School Stationary Expenses	640,000.00	-
5	School Uniform Sweater Expenses	639,745.00	-
6	Nuteritional Support (Rice,Oil etc)	1,031,343.00	-
7	Program Lodgestic Expenses	188,911.00	
8	Advertisement on Online Paper	7,500.00	
9	Vehical Reserve for Program	130,500.00	
10	Rented for Storage House	26,000.00	
11	Wages	110,500.00	
12	Ceremony Expenses	162,070.00	-
13	Gust & Entertainment Expenses	87,100.00	-
14	DSA & Consultant Expenses	12,000.00	-
15	Salary Expenspense	1,340,000.00	-
16	Banner and Decorativ Expenses	-	7,000.00
17	Travelling & Local Conveyancy	108,035.00	-
18	Vehical Rent Expenses	20,000.00	-
19	Office Stationary Expenses	36,870.00	101,500.00
20	Communication and Internet Expenses	47,945.00	361,582.60
21	Website Expenses	35,000.00	-
22	Training Expenses	-	38,537.52
23	Renewal Expenses	600.00	1,100.00
24	Bank Charge	530.00	-
25	Office Electricity & Water	9,750.00	-
26	House Rent Expenses	200,000.00	42,000.00
27	Audit Fee of this Year	15,000.00	5,000.00
	Total	**6,929,397.00**	**556,720.12**

Treasurer — Chairperson — Regd Auditor

Right to Access Nepal * RAN 2009 * अधिकारका लागि पहुँच नेपाल

D.B. MARAHATHA & ASSOCIATES * Kathmandu * Regd. Auditor