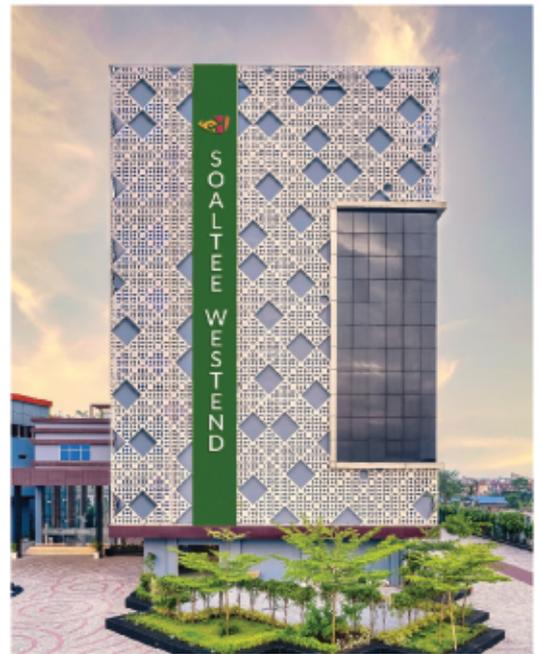




Soaltee Hotel Limited



४९औं
वार्षिक प्रतिवेदन
२०१९/२०२० (२०२२/२०२३)



SOALTEE HOTEL LIMITED, PO BOX. 3800, TAHACHAL, KATHMANDU, NEPAL

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COMPANY SECRETARY | कम्पनी सचिव



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OWNS AND OPERATES



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सोल्टी होटेल लिमिटेडको ४९औं वार्षिक साधारण सभा सम्बन्धी सूचना

श्री शेयरधनी महानुभाव,

मिति २०८० मंसिर १ गते (१७ नोभेम्बर २०२३) शुक्रवारका दिन बसेको यस सोल्टी होटेल लिमिटेड (कम्पनी) को सञ्चालक समितिको २४७औं बैठकको निर्णय अनुसार यस कम्पनीको ४९औं वार्षिक साधारण सभा निम्नलिखित मिति, समय र स्थानमा निम्नलिखित विषयहरू उपर छलफल तथा निर्णय गर्न बस्ने भएकोले उक्त साधारण सभामा स्वयम् वा रितपूर्वकको प्रतिनिधित्वद्वारा भौतिक तथा अभौतिक माध्यम अर्थात भर्चुअल भिडियो कन्फेरेन्स (Virtual Video Conference Medium) माध्यमबाट समेत उपस्थित हुनका लागि सबै शेयरधनी महानुभावहरूको जानकारीका लागि यो सूचना प्रकाशित गरिएको छ।

१. सभा हुने मिति, समय र स्थान:

मिति: २०८० साल पौष २६ गते तदनुसार ११ जनवरी २०२४, विहवारका दिन ।

समय: विहान १०.३० बजे ।

स्थान: नेपाल प्रज्ञा-प्रतिष्ठानको प्रज्ञा सम प्रेक्षालय, कमलादी, काठमाडौं ।

कम्पनीको ४९औं वार्षिक साधारण सभा स्वयम् वा रितपूर्वकको प्रतिनिधित्वद्वारा भौतिक उपस्थिति तथा अभौतिक माध्यम अर्थात भर्चुअल भिडियो कन्फेरेन्सको माध्यमबाट समेत सञ्चालन हुनेछ र शेयरधनी महानुभावहरू साधारण सभामा भर्चुअल भिडियो कन्फेरेन्स अनलाइन माध्यमबाट सहभागीताको लागि समेत अनुरोध गर्दै साधारण सभामा सोहि अनुसार भर्चुअल भिडियो कन्फेरेन्स माध्यमको समेत व्यावस्था गरिनेछ।

२. छलफलका विषयहरू:

(क) सामान्य प्रस्ताव

१. आर्थिक वर्ष २०७९/०८० (२०२२/२३) को सञ्चालक समितिको वार्षिक प्रतिवेदन पारित गर्ने ।
२. लेखापरीक्षकको प्रतिवेदन सहितको आर्थिक वर्ष २०७९/०८० (२०२२/२३) का वार्षिक आर्थिक विवरणहरू, (Financial Statements), २०८० आषाढ मसान्तको वासलात (वित्तीय स्थितिको विवरण), सोही मितिमा समाप्त भएको नाफा-नोक्सान हिसाब (नाफा वा नोक्सान तथा अन्य विस्तृत आय विवरण), नगद प्रवाह विवरण (नगद प्रवाहको विवरण), तथा ईक्वीटीमा भएको परिवर्तनको विवरण र यस कम्पनी तथा कम्पनीको सहायक कम्पनीहरूको आर्थिक वर्ष २०७९/०८० (२०२२/२३) को वित्तीय विवरणहरू समेत समावेश रहेको कम्पनीको एकिकृत आर्थिक विवरणहरू, (Consolidated Financial Statements) उपर छलफल गरी पारित गर्ने ।
३. कम्पनीको संचालक समितिले प्रस्ताव गरे बमोजिम आर्थिक वर्ष २०७९/०८० (२०२२/२३) को नाफाबाट शेयरधनीहरूलाई लिन मञ्जुर तथा चुक्ता पूँजीको २६.५७८९.४७३७५ प्रतिशतका दरले नगद लाभांश प्रदान गर्ने प्रस्ताव पारित गर्ने ।
४. कम्पनीको लेखापरीक्षण समितिको सिफारिस बमोजिम आर्थिक वर्ष २०८०/०८१ (२०२३/२४) को लागि कम्पनीको वैधानिक लेखापरीक्षक नियुक्त गर्ने तथा निजको पारिश्रमिक निर्धारण गर्ने ।

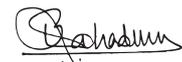
(ख) विशेष प्रस्ताव

५. कम्पनीको संचालक समितिले प्रस्ताव गरे बमोजिम शेयरधनीहरूलाई ५% (पाँच प्रतिशत) का दरले अर्थात कम्पनीको प्रत्येक २० कित्ता चुक्ता शेयर बराबर १ कित्ताका दरले बोनस शेयर वितरण गर्ने र सोहि अनुसार लिन मञ्जुर तथा चुक्ता पूँजीलाई वृद्धि गर्न स्वीकृति प्रदान गर्ने ।

(ग) विविध

६. विविध: अध्यक्षको अनुमति अनुसार ।

संचालक समितिको आज्ञाले



(लाल बहादुर खत्री)

कम्पनी सचिव

संलग्न कागजातहरू:

१. ४९औं वार्षिक साधारणसभा सम्बन्धी सामान्य जानकारी, प्रतिनिधि नियुक्त गर्ने र निवेदन फाराम ।
२. आर्थिक वर्ष २०७९/८० को संचालक समितिको प्रतिवेदन, लेखापरीक्षकको प्रतिवेदन सहितको वार्षिक प्रतिवेदन र एकिकृत आर्थिक विवरणहरू लगायतको विवरण समावेश रहेको ४९औं वार्षिक प्रतिवेदन ।

४९औं वार्षिक साधारण सभा सम्बन्धी सामान्य जानकारी

१. कम्पनीको ४९औं वार्षिक साधारण सभाको बैठक २०८० साल पौष २६ गते तदनुसार ११ जनवरी २०२४, विहिवारका दिन बिहान १०.३० बजे नेपाल प्रज्ञा-प्रतिष्ठानको प्रज्ञा सम प्रेक्षालय, कमलादी, काठमाडौंमा बस्नेछ ।
२. कम्पनीको ४९औं वार्षिक साधारण सभा स्वयम् वा रितपूर्वकको प्रतिनिधित्वद्वारा भौतिक उपस्थिति तथा अर्भौतिक माध्यम अर्थात भर्चुअल भिडियो कन्फरेन्सको माध्यमबाट समेत सञ्चालन गरिनेछ । कम्पनीको ४९औं वार्षिक साधारण सभाको बैठकमा भर्चुअल भिडियो कन्फरेन्स माध्यमबाट शेरघनिहरूको सहभागिताको लागि जसले पहिला दर्ता गर्दछ वा पहिलो भर्चुअल सहभागी हुन जानकारी गराउछ उसले सेवा पाउंछको आधारमा (first come first served basis) भर्चुअल भिडियो कन्फरेन्स को Video conference लिंक (link) शेरघनिहरूको आधिकारिक ईमेल आई डी मा उपलब्ध गराइनेछ । साथै भिडियो कन्फरेन्सिंग (भर्चुअल) मार्फत ४९औं वार्षिक साधारण सभामा भाग लिने शेरघनिहरूको भर्चुअल सहभागितालाई कम्पनी ऐन, २०६३ को दफा ७३ बमोजिमको गणपूरक संख्या गणना गर्दा उपस्थितिमा समावेश गरी गणना गरिनेछ ।
३. कम्पनीको ४९औं वार्षिक साधारण सभाको प्रयोजनको लागि कम्पनीको शेर दाखिल खारेज दर्ता किताब बिहिवार, २०८० पौष ५ गते (21st December 2023) देखि, बिहिवार, २०८० पौष २६ (11th January 2024) गते सम्म अर्थात ४९औं साधारण सभा सम्पन्न नभए सम्म जम्मा २२ दिनको लागि बन्द रहनेछ । साथै, नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०८० पौष ४ गते सम्म नियमानुसार कारोवार भई यस कम्पनीको शेर रजिष्ट्रार एन आई बि एल एस क्यापिटल लि.मा शेर दाखिल खारेजका लागि प्राप्त हुन आएका शेरघनी महानुभावहरूलाई यस साधारण सभाको प्रयोजनको लागि शेरघनी कायम गरिनेछ ।
४. भर्चुअल भिडियो कन्फरेन्स माध्यमबाट सहभागि हुनुहुने शेरघनी महानुभावहरूलाई ४९औं वार्षिक साधारण सभा स्थलमा उपस्थित भए सरह मान्यता दिइनेछ । भर्चुअल भिडियो कन्फरेन्स माध्यमबाट सहभागि हुनुहुने शेरघनिहरूको हाजिर निजहरूले गरेको भर्चुअल लगइन (Virtual Log-in) को आधारमा गरिनेछ । शेरघनीहरूलाई सहभागिताको लागि भर्चुअल भिडियो कन्फरेन्सको Video conference लिंक (link) शेरघनिहरूको आधिकारिक ईमेल आई डी मा कम्पनीको ईमेल legal@soaltee.com.np बाट पठाउने व्यवस्था गरिनेछ ।
५. कम्पनीको ४९औं वार्षिक साधारण सभा बस्ने सम्बन्धी सूचना सहितको संक्षिप्त आर्थिक विवरण २०७९/८० कम्पनीका शेरघनी महानुभावहरूको जानकारीका लागि राष्ट्रिय दैनिकपत्रिकामा प्रकाशित गर्नुका साथै शेरघनीहरूको लगतमा कायम रहेको ईमेल ठेगानामा समेत संप्रेषित गरिनेछ । शेरघनी महानुभावहरूले ४९औं वार्षिक साधारण सभाको सूचना र वित्तीय विवरणहरू सहितको ४९औं वार्षिक प्रतिवेदन २०७९/८० कम्पनीको वेबसाइट Website: <http://www.soalteehotel.com> मा समेत हेर्न सकिनेछ ।
६. छलफलको विषय अन्तर्गत विविध शीर्षकको सम्बन्धमा शेरघनी महानुभावहरूले कुनै विषय उपर छलफल गर्न चाहनु भएमा सम्बन्धित विषय खुलाई वार्षिक साधारण सभा हुनुभन्दा ७ दिन अगावै अर्थात २०८० पौष १९ (४ जनवरी २०२४) गते विहिवार सम्म कम्पनी सचिव मार्फत यस कम्पनीका कार्यकारी अध्यक्षलाई लिखित जानकारी दिनुपर्नेछ । तर, यसलाई छलफल र पारित हुने प्रस्तावको रूपमा भने समावेश गरिनेछैन ।
७. साधारण सभामा भाग लिनको लागि कम्पनीको कायम अर्को शेरघनीलाई प्रतिनिधि (प्रोक्सी) नियुक्त गर्न चाहने शेरघनीले सो प्रतिनिधि नियुक्ती पत्र, सभा शुरु हुनु भन्दा कम्तीमा ४८ घण्टा अगावै कम्पनीको रजिष्टर्ड कार्यालय, ताहाचल काठमाण्डौंमा दर्ता गरी सक्नुपर्नेछ । प्रतिनिधि नियुक्त गर्ने शेरघनी स्वयं सभामा उपस्थित भएमा आफुले नियुक्त गरेको प्रतिनिधि रद्द गरेपछि मात्र निज स्वयंले सभामा भाग लिन र मतदान गर्न पाउनेछ । संगठित संस्थाको प्रतिनिधि पत्रमा सम्बन्धित संस्थाको छाप सहित आधिकारिक व्यक्तिले दस्तखत गरेको हुनुपर्दछ ।
८. शेरघनी महानुभावहरूले सभामा आउदा शेर प्रमाण पत्र वा डिम्याट हितग्राही खाताको विवरण (डिम्याट एकाउण्ट नम्बर) सहित आफ्नो परिचय खुल्ने प्रमाण (जस्तै नागरिकता प्रमाणपत्र वा अन्य कुनै फोटो सहितको नेपाल सरकारबाट जारी प्रमाण पत्र) अनिवार्य रूपमा प्रस्तुत गर्नुपर्नेछ र सभा स्थलमा रहेको शेरघनी उपस्थिति पुस्तिकामा दस्तखत गरेपछि मात्र सभा कक्ष भित्र प्रवेश गर्न दिइनेछ । तोकिएको सभा हुने समय भन्दा आधा घण्टा अगावै सभा कक्षमा उपस्थित भईदिनुहुन सबै शेरघनी महानुभावहरूलाई अनुरोध गरिन्छ । शेरघनी उपस्थिति पुस्तिका, शेरघनीहरूको हाजिरी दस्तखतका लागि बिहान ९ बजे देखि सभा सम्पन्न नभएसम्म खुल्ला रहनेछ ।
९. सभाको सुरक्षा व्यवस्थालाई ध्यानमा राखी सभा स्थलमा खटिएका सुरक्षाकर्मीहरूलाई आवश्यक सहयोग पुर्याउन अनुरोध गरिन्छ । शेरघनी महानुभावहरू सभा स्थलमा आउदा कुनै किसिमका भोला, ब्याग, प्याकेट आदि जस्ता बस्तुहरू ल्याउन पाइने छैन ।
१०. शेरघनीहरूलाई कम्पनीको ४९औं वार्षिक साधारण सभा सम्बन्धी थप अन्य जानकारी आवश्यक परेमा कार्यालय समय भित्र कम्पनीको रजिष्टर्ड कार्यालय सोल्टी होटेल परिसर, ताहाचल, काठमाण्डौंमा आइतबार देखि शुक्रबार सम्म बिहान १० बजे देखि अपराह्न ४ बजे सम्म (दिउसो १ बजे देखि २ बजे बाहेक) सम्पर्क राख्न सक्नुहुनेछ ।
११. शेरघनीहरूलाई कम्पनीको ४९औं वार्षिक साधारण सभा सम्बन्धी थप अन्य जानकारी कम्पनीको शेर रजिष्ट्रार एन आई बि एल एस क्यापिटल लि. लाजिम्याट, काठमाण्डौंमा समेत सम्पर्क राख्न सक्नुहुनेछ ।

भिडियो कन्फरेन्सिङ भर्चुअल (जुम) प्रविधिको प्रयोगको माध्यमबाट कम्पनीको ४९औं वार्षिक साधारण सभाको बैठकमा भर्चुअल उपस्थित भई भाग लिनको लागि शेरघनी महानुभावहरूले अपनाउनु पर्ने विशेष बिधिहरूको सम्बन्धमा जानकारी सम्बन्धि सूचना :-

१. सहभागी हुने शेरघनीलाई जुम प्रविधि (ZOOM Applications) को प्रयोग मार्फत भिडियो कन्फरेन्सिङ (भर्चुअल) माध्यमबाट कम्पनीको रजिष्टर्ड कार्यालय, सोल्टी होटेल परिसर, ताहाचल, काठमाण्डौंमा हुने ४९औं वार्षिक साधारण सभाको बैठकमा उपस्थित हुनका लागि बैठकमा भाग लिने सबै शेरघनी महानुभावहरूले अग्रिम रूपमा कम्तीमा एक दिन अगाडी शेरघनिहरूको कम्पनीमा उपलब्ध / शेरघनी दर्ता किताबमा रहेको / प्राप्त हुन आएको सम्बन्धित आधिकारिक ईमेल आईडीमा कम्पनीबाट प्रदान गरिएको लिंक मार्फत अग्रिम नाम रजिष्ट्रेसन गरी कन्फर्मेशन लिनु पर्नेछ । रजिष्ट्रेसन भएपछि सहभागी हुने शेरघनिहरूले कम्पनीको सिस्टम सर्भरबाट एक कन्फर्मेशन (पुष्टिकरण) ईमेल प्राप्त गर्नुहुनेछ जसमा बैठकमा सामेल हुने सम्बन्धि जानकारी सहित बैठकमा भर्चुअल उपस्थित हुने लिंक समावेश हुनेछ ।
२. बैठकमा भर्चुअल उपस्थित भई आफ्नो मन्तव्य राख्न चाहनुहुने शेरघनी महानुभावहरूले कम्तीमा दुई दिन अगावै कम्पनी सचिव वा कम्पनीको आधिकारिक ईमेल आईडी legal@soaltee.com.np माध्यमबाट सम्पर्क गरी आफ्नो नाम टिपाउदा शेरघनीको नाम, शेरघनी संकेत नम्बर वा डिम्याटको BOLD नम्बर, धारण गरेको शेर संख्या, शेरघनीको ईमेल, मोबाइल नम्बर कम्पनीलाई उपलब्ध गराउनु हुन अनुरोध छ ।
३. कम्पनीको ४९औं वार्षिक साधारण सभाको बैठकमा भर्चुअल सहभागीता समेतबाट संचालन हुने भएकाले प्रविधिको सीमितता, समयको पावन्दी, उपलब्धता र इन्टरनेटको रोकबाट जस्ता प्राविधिक कठिनाईलाई मध्येनजर राखी आफ्नो मन्तव्य राखी दिनुहुन समेत शेरघनी महानुभावहरू समक्ष हार्दिक अनुरोध छ ।
४. कम्पनीको ४९औं वार्षिक साधारण सभाको बैठकको भर्चुअल सहभागीता प्राविधिक रूपमा राम्रो अनुभव गर्नका लागि शेरघनी महानुभावहरूलाई ल्यापटप मार्फत बैठकमा सहभागी हुन प्रोत्साहित गर्दछौं ।
५. मोबाइल उपकरण वा ट्याब्लेटबाट वा ल्यापटप मार्फत जडान हुने मोबाइल हटस्पट मार्फत सहभागी हुने शेरघनी महानुभावहरूले आफ्नो नेटवर्कमा अस्थिरताको कारण अडियो र भिडियो प्रस्तुतिमा श्रव्य दृश्यको गुणस्तर विग्रन सक्ने हुँदा स्थिर वाइफाई र LAN connection (ल्यान जडान) विधि प्रयोग गर्न सिफारिस गरिन्छ ।

प्रतिनिधि नियुक्त गर्ने निवेदन

मिति:

श्री सञ्चालक समिति
सोल्टी होटल लिमिटेड
ताहाचल, काठमाडौं ।

विषय: प्रतिनिधि नियुक्त गरेको बारे ।

महाशय,

.....जिल्ला मा.न.पा.। न.पा. । गा. पा., वडा नं.....बस्ने म । हामी
..... ले त्यस कम्पनीको शेयरधनीको हैसियतले २०८० साल पौष महिना २६ गते
विहिवार का दिन हुने ४९औं वार्षिक साधारण सभामा स्वयं उपस्थित भई छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकोले
उक्त सभामा भाग लिन तथा मतदान गर्नको लागि जिल्लामा.न.पा. । न.पा.
। गा.पा., वडा नं. बस्ने त्यस कम्पनीका शेयरधनी श्री शेयर
प्रमाण पत्र नं. / BOID No. लाई मेरो / हाम्रो प्रतिनिधि मनोनीत गरी पठाएको छु । छौं ।

निवेदक

शेयरधनीको दस्तखत:

नाम:

ठेगाना:.....

शेयर प्रमाणपत्र नं. / BOID No.

भौतिक प्रमाणपत्र भएमा शेयरधनी संकेत नं.

स्वामित्वमा रहेको जम्मा शेयर संख्या:

मिति:

द्रष्टव्य: यो निवेदन साधारण सभा हुनु भन्दा कम्तिमा ४८ घण्टा अगावै कम्पनीको रजिस्टर्ड कार्यालयमा पेश गरिसक्नु पर्नेछ ।

प्रतिनिधि नियुक्ति सम्बन्धी सामान्य नियमहरू

१. साधारण सभामा प्रतिनिधि पठाउन चाहने शेयरधनीहरूले अर्को शेयरधनीलाई प्रतिनिधि नियुक्त गरी प्रतिनिधि नियुक्ति निवेदन सभा शुरु हुनुभन्दा कम्तीमा ४८ घण्टा अगावै कम्पनीको रजिष्टर्ड कार्यालय, ताहाचलमा दर्ता गर्नुपर्ने छ । यसरी प्रतिनिधि नियुक्त गरेको अवस्थामा प्रतिनिधि मनोनित हुने व्यक्तिले सभामा भाग लिन वा मतदान गर्न पाउने छ ।
२. कुनै प्राइभेट फर्मले प्रतिनिधि नियुक्त गर्दा त्यस फर्मको मालिकले प्रतिनिधि नियुक्त गरेको निवेदन मात्र मान्य हुनेछ र यसरी प्रतिनिधि नियुक्त गर्दा प्रतिनिधि नियुक्ति निवेदन साथ प्राइभेट फर्म दर्ता प्रमाणपत्र समेत संलग्न गर्नुपर्नेछ । कुनै साभेदारी फर्मले प्रतिनिधि नियुक्त गर्दा त्यस्तो साभेदारी फर्मका सबै साभेदारहरूले सर्वसम्मतिबाट नियुक्त गरेको प्रतिनिधि नियुक्ति निवेदन मात्र मान्य हुनेछ र यसरी प्रतिनिधि नियुक्त गर्दा प्रतिनिधि नियुक्ति निवेदन साथ साभेदारी फर्म दर्ता प्रमाण पत्र समेत संलग्न गर्नुपर्नेछ ।
३. साभ्ना गरी एकभन्दा बढी व्यक्तिको नाममा शेयर लिएकोमा त्यस्ता साभेदारहरूले प्रतिनिधि नियुक्त गर्दा सबै साभेदारले सहीछाप गरी नियुक्त गरेको प्रतिनिधि नियुक्ति निवेदनलाई मान्यता दिइनेछ । सर्वसम्मति हुन नसकेको खण्डमा शेयरधनीहरूको दर्ता किताबमा संयुक्त शेयरधनीहरू मध्ये जसको नाम सबैभन्दा अगाडि लेखिएको छ निजले दिएको प्रतिनिधि नियुक्ति निवेदनलाई मान्यता दिइनेछ ।
४. कुनै नाबालक शेयरधनीको नाममा शेयर रहेकोमा शेयरधनीको दर्ता किताबमा त्यस्ता नाबालक शेयरधनीको संरक्षकको रूपमा उल्लेख भएका व्यक्तिले सहीछाप गरी नियुक्त गरेको प्रतिनिधि नियुक्ति निवेदनलाई मात्र मान्यता दिइनेछ ।
५. एकभन्दा बढी प्रतिनिधि नियुक्त गरेकोमा कम्पनीको कार्यालयमा सबै भन्दा पहिले दर्ता भएको प्रतिनिधि नियुक्ति निवेदनलाई मान्यता दिई त्यस्तो प्रतिनिधिलाई सभामा भाग लिन एवं मतदान गर्न दिइनेछ ।
६. प्रतिनिधि नियुक्त गर्ने शेयरधनीको प्रतिनिधि नियुक्ति निवेदनमा भएको दस्तखत कम्पनीको सेस्तामा रहेको निजको दस्तखतसंग रुजु भएमा मात्र त्यस्तो प्रतिनिधि नियुक्ति निवेदन दर्ता गरिनेछ ।
७. शेयरधनीले आफूले नियुक्त गरेको प्रतिनिधि रद्द गर्न चाहेमा त्यसको लिखित जानकारी सभा शुरु हुनु भन्दा कम्तीमा ४८ घण्टा अगावै कम्पनीको रजिष्टर्ड कार्यालयमा, कार्यालय समय भित्र दर्ता गरी सक्नु पर्नेछ । प्रतिनिधि नियुक्त गर्ने शेयरधनी स्वयं सभामा उपस्थित भएमा आफूले नियुक्त गरेको प्रतिनिधि रद्द गरे पछि निज स्वयंले सभामा भाग लिन र मतदान गर्न पाउनेछ ।

संस्थागत जानकारी

व्यवस्थापन समूह

| | |
|-------------------------------|-----------------------------------------|
| श्री दिनेश बहादुर विष्ट (सीए) | कार्यकारी अध्यक्ष |
| श्री सुदर्शन चापागाइ (सीए) | उपाध्यक्ष |
| श्री लिल बहादुर खत्री | प्रमुख कर्पोरेट मामिला तथा कम्पनी सचिव |
| श्री मुक्तिनाथ श्रेष्ठ | प्रमुख लेखापाल |
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| श्री प्रतिक्षा बस्नेत | प्रबन्धक कार्यकारी प्रमुखको कार्यालय |

होटेल सञ्चालन महाशाखा । दी सोल्टी काठमाण्डौं

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|-----------------------------|--------------------------------------------------|
| श्री ऋषि चोपडा | महाप्रबन्धक |
| श्री राजीव कुमार ठाकुर | ई ए एम - रुम डिभिजन |
| श्री अग्निमित्रा शर्मा | ई ए एम - खाना र पेय पदार्थ |
| श्री इन्द्र खड्का क्षेत्री | निर्देशक - फूड एण्ड वेभरेज |
| श्री खेम बहादुर पौडेल | निर्देशक - मानव संसाधन |
| श्री नरेन्द्र न्यौपाने | वित्तीय नियन्त्रक |
| श्री हरीश कुमार भट्ट | निर्देशक - बिक्री तथा बजार |
| श्री सुमती शाक्य | निर्देशक - मिटिंग तथा इभेन्ट |
| श्री रन्जित सिंह चौहान | निर्देशक - बिक्री लिजर |
| श्री मनोज यादव | निर्देशक - बिक्री कर्पोरेट पान इन्डिया |
| श्री रुपेश श्रेष्ठ | निर्देशक - सिकाइ र विकास |
| श्री अखिलेश्वर कुमार मिश्रा | क्लस्टर निर्देशक राजस्व आम्दानी |
| श्री निराजन रत्न शाक्य | क्लस्टर प्रबन्धक आई टी |
| श्री प्रज्ञा श्रेष्ठ | वरिष्ठ एशोसिएट निर्देशक |
| श्री सृजन प्रसाद शर्मा | प्रबन्धक-ब्रान्ड अनुपालन र लोयल्टी कार्यक्रम |
| श्री नम्रता खड्का | वरिष्ठ प्रबन्धक - मिटिंग र इभेन्ट |
| श्री नविन ढकाल | प्रबन्धक राजस्व आम्दानी |
| श्री सिर्जना नेपाली घले | प्रबन्धक हाउस किपिङ |
| श्री दीपक राज पाण्डे | प्रबन्धक - फ्रण्ट अफिस |
| श्री अन्जुमान सिंह बस्नेत | पर्चेज मैनेजर (प्रबन्धक - खरिद) |
| श्री सन्तोष निरौला | प्रबन्धक वित्त - असुली तथा आय |
| श्री सुयशमणि बज्राचार्य | बैठक तथा कार्यक्रम प्रबन्धक |
| श्री सम्मान देवकोटा (सीए) | प्रबन्धक वित्त - लागत नियन्त्रण तथा लेखा परिक्षण |
| श्री सम्पदा सिंह | डियुटी मैनेजर |
| श्री गणेश दत्त अवस्थी | बैगवट शोफ डे क्विजीन |
| श्री नन्द कुमार भण्डारी | चिफ इन्जिनियर |
| श्री सुजाता राउत | बिक्री प्रबन्धक |
| श्री आशिष तिमिलसेना | बिक्री प्रबन्धक |
| श्री बिनु के. कृष्णकुटी | सीनियर सूस शोफ |
| श्री विवेक विष्ट | प्रबन्धक किचेन स्टेवार्डिङ |
| श्री शेर बहादुर चन्द | प्रबन्धक - सुरक्षा |

फ्लाइट सर्विसेज महाशाखा । दी सोल्टी गेट गुरमेट र होराइजन लाउन्ज

| | |
|--------------------------|--------------------------------------------|
| श्री विवेक टी नाम्बियार | कार्यकारी प्रबन्धक - फ्लाइट सर्विसेज |
| श्री युवराज पोखरेल | क्लस्टर एक्ज्यूटिभ सेफ - फ्लाइट सर्विसेज |
| श्री बिनिता श्रेष्ठ | निर्देशक गुणस्तर सुदुढीकरण फ्लाइट सर्विसेज |
| श्री राम बहादुर बुढाथोकी | सु-सेफ |
| श्री राजिव बानिया | प्रबन्धक फ्लाइट सर्विसेज |

आन्तरिक लेखापरीक्षक

प्रविन जोशी एण्ड कं.

चार्टर्ड एकाउण्टेण्टस्

दरबारमार्ग, काठमाण्डौ ।

कानूनी सल्लाहकार

श्री कोमल प्रकाश घिमिरे, वरिष्ठ अधिवक्ता

घिमिरे एण्ड कम्पनी

पाको न्यूरोड, काठमाण्डौ ।

श्री समिर शर्मा, अधिवक्ता

एस एस लिगल प्रा. लि.

कमलादी, काठमाण्डौ ।

श्री महेश कुमार थापा, वरिष्ठ अधिवक्ता

सिन्हा बर्मा ल कन्सर्न प्रा. लि.

बबरमहल, काठमाण्डौ ।

लेखापरीक्षक

बि. के. अग्रवाल एण्ड कं.

चार्टर्ड एकाउण्टेण्टस्

काठमाडौं ।

शेयर रजिष्ट्रार

एन आई एम बि एस क्यापिटल लि.

लाजिम्माट, काठमाडौं ।

बैंकहरु

नबिल बैंक लिमिटेड

नेपाल इन्भेष्टमेण्ट मेघा बैंक लिमिटेड

एभरेस्ट बैंक लिमिटेड

स्ट्याण्ड चार्टर्ड बैंक नेपाल लिमिटेड

नेपाल एसबिआई बैंक लिमिटेड

ग्लोबल आइएमई बैंक लिमिटेड

हिमालयन बैंक लिमिटेड

काठमाडौं ।

रजिष्टर्ड कार्यालय

ताहाचल, काठमाडौं ।

विषय सूची

| विषय | पृष्ठ नम्बर |
|----------------------------------------------------|-------------|
| • सरलीकृत वित्तीय स्थितिको विवरण | १ |
| • संचालक समितिको प्रतिवेदन | २ |
| • कार्यसम्पादनका मुख्य आर्थिक सूचकांकहरु | २२ |
| • लेखापरीक्षकको प्रतिवेदन | ३३ |
| • वित्तीय स्थितिको विवरण | ३७ |
| • नाफा वा नोक्सान तथा अन्य कम्प्रीहेन्सीब आय विवरण | ३८ |
| • नगद प्रवाह विवरण | ३९ |
| • ईक्वीटीमा भएको परिवर्तनको विवरण | ४० |
| • वासलात तथा आम्दानी विवरणसंग सम्बन्धी अनुसूचीहरु | ४१ |
| • एकिकृत वार्षिक आर्थिक विवरणहरु | ६८ |



सोल्टी होटल लिमिटेड

३१ आषाढ २०८० (१६ जुलाई २०२३) को सरलीकृत वित्तीय स्थितिको विवरण

| विवरण | समिक्षा आर्थिक वर्षको | गत आर्थिक वर्षको | रुपैयाँ |
|----------------------------------------------------------------|-----------------------|----------------------|---------|
| कम्पनीको सम्पत्ति | | | |
| गैर चालु सम्पत्ति | | | |
| सम्पत्ति, मेशिनरी र उपकरण | १,९०२,२९७,९८९ | १,५९४,३७७,६०५ | |
| अमूर्त सम्पत्ति | ४२६,८५४ | ८०४,०९६ | |
| लगानी योग्य सम्पत्ति | ८७,१९७,४९५ | ८९,१७६,६१८ | |
| लगानी | २७५,४८७,५६३ | २९०,६८९,६७० | |
| व्यापार तथा अन्य प्राप्य | २३,३८९,४१४ | २८,९४२,९०१ | |
| | २,२८८,७९९,३१५ | २,००३,९९०,८९० | |
| चालु सम्पत्ति | | | |
| जिन्सी मौज्जात, लगानी, प्राप्य, अग्रिम भुक्तानी, नगद र नगद सरह | ५३८,९७०,४१८ | ४४५,७४२,२५१ | |
| न्यून: चालु दायित्व | ४८५,७७६,७३६ | ४९६,४२३,३८५ | |
| चालु पूँजी | ५३,१९३,६८२ | (५०,६८१,१३४) | |
| कुल सम्पत्ति | २,३४१,९९२,९९७ | १,९५३,३०९,७५६ | |
| कम्पनीको दायित्व | | | |
| गैर चालु दायित्व | २३५,५८०,२६० | २२३,९८५,२५८ | |
| कुल शेयरधनीहरुको कोष | २,१०६,४१२,७३७ | १,७२९,३२४,४९८ | |
| प्रतिनिधित्व/अर्थात | | | |
| शेयर पूँजी | ८८४,७१५,०६० | ८४२,५७९,७३० | |
| संचित मुनाफा तथा जगेडा | १,२२१,६९७,६७७ | ८८६,७४४,७६८ | |
| | २,१०६,४१२,७३७ | १,७२९,३२४,४९८ | |
| ऋण र पूँजीको अनुपात | ०.०१ | ०.०४ | |

३१ आषाढ २०८० (१६ जुलाई २०२३) मा समाप्त भएको वर्षको सरलीकृत आम्दानी विवरण

| विवरण | समिक्षा आर्थिक वर्षको | गत आर्थिक वर्षको | बृद्धि/ (कमी) % मा |
|--------------------------------------------------------|-----------------------|----------------------|--------------------|
| आम्दानी | | | |
| कोठा, रेस्टुरेण्ट, बैंकेट, अन्य सेवा तथा विविध आय खर्च | २,२५४,६२६,२६१ | १,३६९,१२४,०३९ | ६४.६८% |
| कर्मचारी सुविधा खर्चहरु | ५०२,३६८,१३१ | ३२३,३९४,६१८ | ५५.३४% |
| खाद्य तथा पेय पदार्थको खपत | ३८०,०८३,४०६ | २६०,१९२,०४८ | ४६.०८% |
| संचालन खर्च | २८५,३९९,८२३ | १९६,७५१,७३९ | ४५.०६% |
| हास तथा परिशोधन खर्च | ११३,६४१,१७० | १००,३५५,१०१ | १३.२४% |
| अन्य खर्च | २७७,३४३,५६५ | १५४,७१५,११३ | ७९.२६% |
| वित्त लागत | १८,५४४,१७१ | १८,५४४,१७१ | (५३.३०%) |
| कुल खर्च | १,५६७,४९६,८३३ | १,०५३,९५२,७९० | ४८.७३% |
| यस वर्षको आयकर अधिको मुनाफा-(नोक्सान) | ६८७,१२९,४२८ | ३१५,१७१,२४९ | ११८.०२% |
| यस वर्षको कर खर्च | (१२४,६०८,११३) | - | १००.००% |
| स्थगन कर आम्दानी/(खर्च) | (७,५४१,७२०) | (१७,९२८,०५४) | (५७.९३%) |
| वर्षको खुद मुनाफा/(नोक्सान) | ५५४,९७९,५९५ | २९७,२४३,१९५ | ६६.७१% |
| बाँकी नाफा अगाडि ल्याएको | ८२७,११४,८३८ | ५२९,८७१,६४३ | |
| बोनस शेयर जारी | (४२,१३५,३३०) | - | |
| बोनस शेयरको खण्डित मूल्य नगदमा (भुक्तानी)/प्राप्ती | ६,३४४ | - | |
| लाभांश भुक्तानी | (१७९,६०२,५२१) | - | |
| बाँकी बासलातमा सारेको | १,१६०,३६२,९२६ | ८२७,११४,८३८ | |

सोल्टी होटल लिमिटेड

सञ्चालक समितिको प्रतिवेदन

आदरणीय शेयरधनी महानुभावहरु,

कम्पनीको ४९औं वार्षिक साधारण सभामा सम्पूर्ण आदरणीय शेयरधनी महानुभावहरुलाई स्वागत गर्न पाउँदा सञ्चालक समिति अत्यन्तै हर्षित भएको छ। यहाँहरु समक्ष कम्पनीको ४९औं वार्षिक प्रतिवेदन तथा ३१ आषाढ २०८० तदनुसार १६ जुलाई २०२३ मा अन्त्य भएको आर्थिक वर्षको लेखा परिक्षण गरिएका वित्तीय विवरणहरु प्रस्तुत गर्न पाउँदा हामी गौरवान्वित भएका छौं। कम्पनीले वैधानिक प्रावधानको अनुपालनाहरुको परिपालना गर्दै **नेपाल वित्तीय प्रतिवेदन मान (Nepal Financial Reporting Standard, NFRS)** को मापदण्डको आधारमा कम्पनीका आर्थिक विवरणहरु तयार पारी प्रस्तुत गर्ने गरेका छौं।

कार्य सञ्चालन सम्बन्धी गतिविधिहरुको समिक्षा:

आर्थिक वर्ष २०७९/८० (२०२२/२३) मा कम्पनीको कूल आम्दानी अघिल्लो आर्थिक वर्षको तुलनामा ६४.६८ प्रतिशतले बढेको छ (अघिल्लो आर्थिक वर्ष २०१.६२ प्रतिशतले बढेको थियो)। समिक्षा आर्थिक वर्षको कुल आम्दानी रु. २,२५.४६ करोड (गत वर्ष रु. १,३६.९१ करोड) रहको छ, जुन अघिल्लो आर्थिक वर्षको तुलनामा लगभग रु. ८८.५५ करोडले (अघिल्लो आर्थिक वर्ष ९१.५२ करोडले बढेको थियो) वृद्धि भएको छ। कम्पनीको अघिल्लो आर्थिक वर्षको ४१.५५ करोडको नगद मुनाफाको तुलनामा समिक्षा आर्थिक वर्षमा कम्पनीले रु. ८०.०८ करोड नगद मुनाफा आर्जन गर्न सफल भएकोछ। साथै, कम्पनीले अघिल्लो आर्थिक वर्षको रु. २९.७२ करोड खुद मुनाफाको तुलनामा समिक्षा आर्थिक वर्षमा कर पश्चात् ५५.५० करोड खुद मुनाफा आर्जन गर्न सफल भएको छ।

कम्पनीको कार्यप्रगतिको मुख्य भलक

वित्तीय नतिजाहरु

आर्थिक वर्ष २०७९/८० (२०२२/२३) मा कम्पनीले हासिल गरेको प्रमुख कार्यप्रगतिको तुलनात्मक संक्षिप्त वित्तीय तथ्यांकहरु देहाय बमोजिम रहेका छन्:-

रुपैयाँ करोडमा

| विवरण | आर्थिक वर्ष | | वृद्धि/(कमी) | वृद्धि/(कमी) प्रतिशत |
|----------------------------------------------|-------------|---------|--------------|----------------------|
| | २०७९/८० | २०७८/७९ | | |
| कुल आम्दानी | २२५.४६ | १३६.९१ | ६४.६५ | ६४.६८% |
| कुल खर्चहरु | १५५.८८ | १०३.५४ | ५२.३४ | ५०.५५% |
| संचालनबाट मुनाफा/(नोक्सानी) | ६९.५८ | ३३.३७ | ३६.२१ | १०८.५०% |
| न्यून: वित्त लागत | ०.८७ | १.८५ | (०.९९) | (५३.३०%) |
| आयकर अघिको मुनाफा/(नोक्सानी) | ६८.७१ | ३१.५२ | ३७.२० | ११८.०२% |
| आयकर व्यवस्था | १२.४६ | - | १२.४६ | १००.००% |
| स्थगन कर खर्च/(आम्दानी) | ०.७५ | १.७९ | (१.०४) | (५७.९३%) |
| आयकर पछिको खुद मुनाफा/(नोक्सानी) | ५५.५० | २९.७२ | २५.७७ | ८६.७१% |
| यस वर्ष खुद मुनाफा/(नोक्सानी) जगेडामा सारेको | ५५.५० | २९.७२ | २५.७७ | ८६.७१% |

पुरस्कार तथा सम्मान

कम्पनीको होटल, द सोल्टी काठमाण्डौले देहायका प्रतिष्ठित पुरस्कारहरु प्राप्त गरेको कुरा सगौरव उल्लेख गर्न पाउँदा अत्यन्त हर्षित तथा गौरवान्वित भएका छौं, पुरस्कार तथा सम्मानहरु निम्न अनुसार रहेका छन् :

नेपालको अग्रणीय लक्जरी होटल/रिसोर्ट अवार्ड

द सोल्टी काठमाण्डौले मिति २०७९ असोज १३ र १४ (२९ र ३० सेप्टेम्बर २०२२) मा साउथ एशियन ट्राभल अवार्डस् - South Asian Travel Awards (SATA) बाट आयोजित छैठौं साउथ एशियन ट्राभल अवार्ड्स २०२२ मा दक्षिण एसियाको सबैभन्दा प्रतिष्ठित यात्रा तथा

आतिथ्य उद्योग पुरस्कार “Leading Luxury Hotel/Resort” पुरस्कारबाट होटेल सम्मानित भएको छ। साउथ एशियन ट्राभल अवार्ड्सले सन् २०१६ साल देखि दक्षिण एसियाको उत्कृष्ट यात्रा तथा आतिथ्य उद्योगहरूलाई यो पुरस्कारले सम्मानित गर्दै आएको छ। साउथ एशियन ट्राभल अवार्ड्स २०२२ (South Asian Travel Awards (SATA) 2022) को छैटौं संस्करण माल्दिभ्सको अदारन सिलेक्ट ह्युडुरान फुशीमा आयोजना गरिएको थियो।

इन्टरनेशनल होस्पिटालिटी एण्ड ट्राभल अवार्ड

यस कम्पनीको होटेल, द सोल्टी काठमाण्डौंलाई गत ११ नोभेम्बर २०२२ मा अशोक होटेल, नयाँ दिल्लीमा आयोजित १७औं वार्षिक अन्तर्राष्ट्रिय हस्पिटालिटी एण्ड ट्राभल अवार्ड्स (INTERNATIONAL HOSPITALITY AND TRAVEL AWARD) द्वारा “बेष्ट बैक्वेट/इभेन्ट होटेल” (BEST BANQUET/EVENT HOTEL) को सम्मान प्रदान गरिएको थियो। उक्त अवार्ड गोल्डेन ट्री इभेन्ट्सद्वारा आयोजना र व्यवस्थापन गरिएको थियो। इन्टरनेशनल ट्राभल अवार्ड सबैभन्दा प्रतिष्ठित अवार्ड हो। यसले ट्राभल टुरिज्म र हस्पिटालिटीको क्षेत्र भित्रका व्यवसायीहरूलाई उनीहरूले गरेको कडा परिश्रमको लागि पुरस्कृत गर्दछ।

मस्ट एक्स्क्लुसिभ वेडिङ्ग प्रोडक्ट अवार्ड

यस कम्पनीको होटेल, द सोल्टी काठमाण्डौंलाई गत २९ र ३० सेप्टेम्बर, २०२३ मा द लीला एम्बियन्स कन्भेन्सन होटेल दिल्लीमा आयोजित बिजनेस लेजर ट्राभल माइस (BLTM) एक्सेलेन्स अवार्डद्वारा प्रदान गरिने “मस्ट एक्स्क्लुसिभ वेडिङ्ग प्रोडक्ट” (Most Exclusive Wedding Product) बाट सम्मानित गरिएको थियो।

बेष्ट डेस्टिनेशन वेडिङ्ग होटेल अवार्ड

यस कम्पनीको होटेल, द सोल्टी काठमाण्डौंले गत १८ सेप्टेम्बर २०२३ मा हयात रिजेन्सी गुडगाउँमा शुभ वेडिङ्ग द्वारा आयोजित बेष्ट वेडिङ्ग एण्ड लाइफस्टाइल अवार्ड्स (SWLA) सिजन ६ बाट प्रदान गरिने “बेष्ट डेस्टिनेशन वेडिङ्ग होटेल अवार्ड” (BEST DESTINATION WEDDING HOTEL IN NEPAL) प्रदान गरिएको थियो।

अन्तर्राष्ट्रिय, क्षेत्रीय र राष्ट्रिय परिदृश्यहरू र तिनीहरूको व्यवसायमा पारेको प्रभाव

नेपालको आतिथ्यसत्कार उद्योगले २०७९ सालमा विभिन्न अन्तर्राष्ट्रिय, क्षेत्रीय र राष्ट्रिय कारणहरूबाट प्रभावित विभिन्न परिवर्तनशिल परिदृश्यको सामना गर्‍यो। यो समस्या आतिथ्यसत्कार उद्योगका लागि सामान्य नभएर यसमा महत्वपूर्ण प्रभाव पार्ने विशिष्ट खालका घटना र घटनाक्रमहरू रहेका छन्, जुन निम्न बमोजिम रहेका छन्:-

अन्तर्राष्ट्रिय परिदृश्य

सन् २०२३ मा, अन्तर्राष्ट्रिय आतिथ्यसत्कार उद्योगले कोभिड-१९ को महामारीबाट बलियो सुधार भएको देखिरहेको छ। कोभिड-१९ महामारीपछिका चुनौतीहरू पार गरेपछि धेरै देशहरूले विस्तारै अन्तर्राष्ट्रिय यात्रुहरूका लागि आफ्नो सिमाना पुनः खोलेका छन्। संयुक्त राज्य अमेरिका, संयुक्त अधिराज्य, बेलायत र युरोपका केही भागहरू जस्ता देशहरूले यात्रा प्रतिबन्धहरू कम गरेका छन्, जसले अन्तर्राष्ट्रिय आगमनमा वृद्धि भएको छ। उद्योगले यात्रुहरूको व्यवहारिक प्राथमिकताहरूमा देखिएका परिवर्तनहरूलाई आत्मसात गरिरहेको छ, जवकि भूराजनीतिक कारकहरू र विकसित नियमहरूले निरन्तर रूपमा कार्यप्रगतिमा प्रभाव पारिरहेको हुन्छ।

१. विश्वव्यापी स्वास्थ्यको चिन्ता

सन् २०२३ मा जारी विश्वव्यापी स्वास्थ्य परिदृश्य, कोभिड-१९ पश्चातको अन्तर्राष्ट्रिय यात्रालाई निरन्तर रूपमा प्रभाव पारिरहेको छ। खोपको अनिवार्यता, क्वारेन्टाइनका नियमहरू र राहदानी सम्बन्धी व्यवस्थाले नेपालमा अन्तर्राष्ट्रिय पर्यटकहरूको प्रवाहलाई असर गर्नुका साथै होटलको अकुपेन्सीलाई समेत असर गर्न सक्छ।

२. भूराजनीतिक परिवर्तन

इन्डो-प्यासिफिक र मध्य-पूर्वका सम्भावित विकासहरू सहित यस क्षेत्रको परिवर्तनशील भूराजनीतिले अन्तर्राष्ट्रिय सम्बन्धलाई असर गर्न सक्छ। यी भू-राजनीतिक परिवर्तनहरूले भिसा नीतिहरूमा परिवर्तन ल्याई सम्भावित रूपमा नयाँ बजारहरू खोल्न सक्ने हुँदा पर्यटकहरूको नेपाल प्रवेशमा प्रतिकूल असर पर्न सक्दछ।

३. जलवायु परिवर्तनका घटनाहरू

जलवायु परिवर्तनको बढ्दो विश्वव्यापी प्रभावले विश्वव्यापी रूपमा चरम मौसमी घटनाहरूको सम्भावना निम्त्याउँछ। बाढी वा पहिरोजस्ता जलवायु परिवर्तनका असरहरूप्रति नेपालको जोखिमले होटेल उद्योगलाई ठूलो मात्रामा असर गर्दै पर्यटनमा बाधा पुऱ्याउन सक्छ।

क्षेत्रीय परिदृश्यहरू

सन् २०२३ मा दक्षिण एसियाली हस्पिटालिटी उद्योगको कोभिड-१९ को महामारीपछि बलियो पुनरागमन भएको छ। भारत, श्रीलंका र नेपाल जस्ता देशहरूले आफ्नो सिमाना पुनः खोल्दा अन्तर्राष्ट्रिय पर्यटनमा वृद्धि भएको छ। होटलहरूले स्वास्थ्य र सुरक्षा प्रोटोकलहरूलाई प्राथमिकता दिने कार्यलाई निरन्तर रूपमा जारी राखेका छन्। यसका लागि दिगोपन र पर्यापर्यटन (इको-टूरिज्म) प्रमुख विषयवस्तुको रूपमा रहेका छन् र होटलहरूले पर्यावरण-मैत्री अभ्यासहरू अँगालेका छन्। यस क्षेत्रको समृद्ध सांस्कृतिक सम्पदा र ऐतिहासिक स्थलहरू पर्यटकहरूका लागि आकर्षणको केन्द्रको रूपमा रहेका छन्, जसले गर्दा यी स्थानहरू नजिकैका होटलहरूको बुकिङमा अभिवृद्धि भएको छ।

बहुक्षेत्रीय प्राविधिक तथा आर्थिक सहयोगका लागि बंगालको खाडीको प्रयास (बिमस्टेक) उपक्रम

बहुक्षेत्रीय प्राविधिक तथा आर्थिक सहयोगका लागि बङ्गालको खाडीको प्रयास (बिमस्टेक) मा नेपालको सहभागिताले क्षेत्रीय पर्यटन सहयोगमा सुधार ल्याउन सक्छ। यसले सम्भावित क्रस-प्रवर्द्धनात्मक पहलहरू मार्फत होटल बुकिङ बढाउन सहयोग गर्न सक्छ।

राष्ट्रिय परिदृश्य

कोभिड-१९ को महामारीपछि नेपालमा होटल उद्योग पुनः उकालो लागेको छ। नेपालले आफ्नो सबै सिमानाकाहरू पुनः खोलेको छ, आन्तरिक पर्यटनमा समेत ध्यान केन्द्रित गर्दै समिक्षा अर्थिक वर्षभरी होटलको मागमा उल्लेख्य योगदान पुऱ्याएको छ। पर्यटनको दिगोपनलाई सर्वोपरि मानी होटलहरूले पर्यावरण-मैत्री अभ्यासहरू अपनाइरहेका छन्। सांस्कृतिक, र साहसिक पर्यटनको पूर्वाधार विकासले पर्यटन गतिविधीमा अभिवृद्धि भएको छ। अतिथि पाहुनाहरूको आतिथ्य अनुभवको क्षमता बढाउँने जस्ता महत्वपूर्ण अभ्यासहरू भएका छन्।

१. ग्रामीण विद्युतीकरण कार्यक्रम

सन् २०२३ मा ग्रामीण विद्युतीकरणमा सरकारको जोडले दुर्गम क्षेत्रका होटलहरूलाई तिनीहरूको पूर्वाधार र सेवाहरू बृद्धि गर्ने अवसरहरू प्रदान गरेको छ, जसले अद्वितीय फरक अनुभवको अनुभूति गर्न (Unique Off-Grid Experience) खोजिरहेका पर्यटकहरूलाई आकर्षित गर्नेछ।

२. सम्पदा पुर्नस्थापना परियोजनाहरू

नेपालका सम्पदा स्थलहरू र सांस्कृतिक स्थल र चिन्हहरूको पुर्नस्थापनाले सम्पदा र इतिहासप्रेमी पर्यटकहरूलाई आकर्षित गर्न सक्छ, जसले यी स्थानहरूको नजिकमा अवस्थित होटलहरूको माग बढाउनेमा सहयोग पुऱ्याउनेछ।

३. आर्थिक पहल

साना र मझौला उद्यमहरू (एसएमई) र उद्यमशीलता प्रवर्द्धन गर्ने आर्थिक नीतिहरूले पर्यटकहरूको लागि उपलब्ध आवासका विकल्पहरूलाई विविधीकरण गर्दै बुटिक होटल र होमस्टेहरूको उदय भएका छन्।

४. दिगो पर्यटन प्रवर्धन

दिगो पर्यटन प्रवर्धनका लागि सरकारी क्षेत्रबाट हुने पहलहरूले होटलहरूलाई जिम्मेवार यात्रातर्फ विश्वव्यापी परिवर्तनसँग पडिक्तबद्ध गर्दै वातावरणमैत्री अभ्यासहरू अपनाउन प्रोत्साहित गर्नेछ।

५. कृषि-पर्यटन प्रति उन्मुख

कृषि पर्यटनमा केन्द्रित र स्थानीय कृषि अनुभवहरू प्रवर्द्धन गर्नाले होटलहरूले किसानहरूसँग सहकार्य गर्न र पाहुनाहरूको लागि अनौठो अनुभव खेतमा गई आफैले छनौट गरेको कृषि उत्पादनबाट तयार गरिएको भोजनको परिकार (फार्म-टु-टेबल) अनुभवहरू प्रदान गर्ने अवसरहरू सिर्जना गर्न सक्दछ। सन् २०२३ मा नेपालको हस्पिटालिटी उद्योग विशिष्ट र गैर-सामान्य कारकहरूको दायराको अधीनमा छ, जसले यसको कार्यसम्पादनमा उल्लेखनीय प्रभाव पार्ने सम्भावना छ। यी घटनाहरू र विकासहरूले उद्योगमा अनुकूलनता र रणनीतिक योजनाको आवश्यकतालाई जोड दिन्छ, किनकि नेपाल अन्तर्राष्ट्रिय, क्षेत्रीय र राष्ट्रिय गतिशीलताबाट प्रभावित द्रुत रूपमा परिवर्तन भइरहेको पर्यटन परिदृश्यमा अगाडी बढिरहेको छ।

प्रतिवेदनको मितिमा चालु आर्थिक वर्षको कार्यसम्पादन र भविष्यको दृष्टिकोण

चालु आर्थिक वर्ष २०८०/८१ को २०८० कार्तिक १४ गते (३१ अक्टूबर २०२३) सम्मको अवधिमा यस होटलले गत आर्थिक वर्षको सोही अवधिको ५५ करोड २ लाख २० हजार रुपैयाँको तुलनामा कुल ५९ करोड ४ लाख ६० हजार रुपैयाँ आम्दानी गरेको छ। अघिल्लो आर्थिक वर्षको सोही अवधिमा कोठा अक्षयपेन्सी (Room Occupancy) ५८.६९ प्रतिशत रहेको तुलनामा चालु आर्थिक वर्षको २०८० कार्तिक १४ गते (३१ अक्टूबर २०२३) सम्मको अवधिको कोठा अक्षयपेन्सी ५३.७६ प्रतिशत रहेको छ। होटलको प्रति कोठा औसत मूल्यदर (Average Room Rate (ARR)) र उपलब्ध प्रति कोठा आम्दानी (Revenue Per Available Room (RevPAR)) क्रमशः रु. ९,१३० र रु. ४,९०८ रहेको छ जुन गत आर्थिक वर्षको सोही अवधिमा क्रमशः रु. ८,४४५ र ४,९५६ रहेको थियो।

उत्पादन तथा सेवाको स्तरोन्नति

कम्पनीले आफ्ना अतिथि पाहुनाहरूलाई परिष्कृत अधुनिकतम सुविधाहरूको अनुभव प्रदान गर्ने प्रतिबद्धता अनुरूप निरन्तर उत्पादन, सेवा तथा सुविधाहरूमा सुधार गर्ने उद्देश्यले विस्तार पुर्ननिर्माण र स्तरोन्नति सम्बन्धी परियोजनाहरूको श्रृंखला शुरु गरेको छ। होटलको बसाईलाई अविस्मरणीय बनाउन चाहने पर्यटकहरूका लागि होटल प्रमुख गन्तव्य बन्न सफल भएको कुराको सुनिश्चितता गर्न सक्नुलाई नै रणनीतिक पहलहरूमा कम्पनीको पूर्ण समर्पित रहेको प्रमाणको रूपमा लिन सकिन्छ।

लबिको स्तरोन्नति

पाहुनाहरूको लागि सुविधाहरूको विस्तार, पुर्ननिर्माण र स्तरोन्नति गर्ने श्रृंखलाको पहिलो प्रमुख कोसेढुङ्गाको रूपमा रहेको लबी पुर्ननिर्माण र स्तरोन्नतिको दोश्रो चरणको काम पूरा भएको छ। जसमा अतिथि आगमन स्वागत गर्न लायक र आकर्षक देखिने लबी अतिथिहरूको लागि पहिलो प्रभाव हो र यसको पुर्ननिर्माण, स्तरोन्नति र स्तरवृद्धिले अतिथिहरूलाई न्यानो र आत्मीय वातावरणका साथ स्वागत गरिने कुरालाई सुनिश्चितता प्रदान गर्दछ।

स्पोर्ट्स लाउन्ज

होटलको लबी क्षेत्रमा भर्खरै खोलिएको स्पोर्ट्स लाउन्जले पाहुनाहरूलाई आराम गर्न र उनीहरूको मनपर्ने खेलहरूको आनन्द लिन वा आत्मिय तथा सहयात्रुहरूसँग भलाकुसरी सँगै रोमाञ्चक मनोरञ्जन गर्नका लागि आरामदायक स्थान प्रदान गर्दछ। होटलको यो प्रयासले होटलका अतिथि पाहुनाहरूलाई प्रदान गरिने सुविधाहरू थप गर्दै होटलका अतिथि पाहुना ग्राहकहरूको विविध रुचिहरू पूरा गर्नको लागि डिजाइन गरिएको परिकल्पना साकार भएको अवस्थाको बोध गराउँछ।

रोधी बार

होटलको शुरुवात देखिको अर्को अभिन्न अंग रोधी बारलाई पनि नयाँ रूप दिइएको छ। पाहुनाहरूका लागि अझ परिष्कृत वातावरण प्रदान गर्दै, पेयको साथ आराम गर्न खोज्नेहरूका लागि यो स्थान अब एक आधुनिक र सुशोभित (स्टाइलिश) स्थानको रूपमा परिमार्जन भएको छ।

नयाँ सुइटहरूको प्रस्तुतीकरण

होटलमा अवस्थित सुइटहरू एभरेष्ट, ल्होत्से, र पुमोरी सुइटहरूलाई पुर्ननिर्माण र स्तरोन्नति गरी होटलको राजकीय आवास सुविधामा अति महत्वपूर्ण अभिवृद्धि भएको छ। यी अत्याधुनिक सुविधा सम्पन्न उच्चगुणस्तरीय र राम्रो अकर्षक डिजाईनमा तयार गरिएका सुइटहरूले बसाइमा उत्तम अत्याधुनिकतम सुविधा र गुणस्तर खोज्ने अतिथिपाहुनाहरूको लागि उच्चस्तरको आराम र उच्चगुणस्तरीय सुविधा प्रदान गर्दछन्।

पैटीओको विस्तार सम्पन्न तथा कार्यसम्पन्नता

पैटीओ (आँगन) क्षेत्रले खुल्ला वातावरण मन पराउने आगन्तुक पाहुनाहरूको लागि एक आकर्षक आउटडोर स्थल प्रदान गरेको छ, जहाँ अतिथिहरूले ताजा शुद्ध हावाको आनन्द लिन, आराम गर्न वा अल फ्रेशको खाना खान सक्दछन्। पैटीओ (आँगन) क्षेत्रको विस्तारले होटलको बहुमुखी प्रतिभालाई बढाउँछ, अतिथि पाहुनाहरूको अनौपचारिक बस्ने ठाउँ (क्याजुअल सिटिङ) को रूपमा परिष्कृत पैटीओ (आँगन) क्षेत्रले अतिथिपाहुनाहरूको विविध किसिमका प्राथमिकताहरूलाई पूरा गर्दछ।

होटल परिसरको प्राकृतिक दृश्य स्तरोन्नति

होटल परिसरको भुदृश्य सौन्दर्यकरण अन्तर्गत खुलास्थान स्तरोन्नति गर्ने क्रममा स्विमिङ पुलको वरिपरी गरिएको स्तरोन्नति सुधारले होटलका पाहुनाहरूलाई परिसरको सौन्दर्यात्मक रूपमा मनमोहक र शान्त बाहिरी वातावरणमा पहुँच रहेको कुरा सुनिश्चित गरेको छ। यो क्षेत्र स्विमिङ गर्न र पानीमा आराम लिन चाहने पाहुनाहरूको लागि उपयुक्त रहेको छ।

यसैगरी, कम्पनीले सञ्चालन गरेको स्तरोन्नती परियोजना र सेवास्तरवृद्धिले अतिथिको अनुभवलाई परिस्कृत गर्न र यस होटलमा पाल्नुहुने पाहुनाहरूका लागि आकर्षणको पहिलो रोजाई बन्ने कुरालाई सुनिश्चित गर्न कम्पनीको स्पष्ट प्रतिबद्धता रहेको देखाउँछ। सुविधाहरूको विभिन्न पक्षहरूमा भएका विस्तार र स्तरोन्नतीहरूले यसलाई अझ आकर्षक, आरामदायी स्वागतयोग्य बास बस्ने ठाउँ र अतिथिलाई पुनरागमनको लागि प्रेरित गर्ने ठाउँ बनाउँदछ। निरन्तर स्तरोन्नती र सुधारको लागि कम्पनीको समर्पित र प्रतिबद्ध छ। साथै, होटलका पाहुनाहरूलाई भविष्यमा अझ अविस्मरणीय र रमाइलो बसाइ प्रदान गर्न कम्पनी सदैव तत्पर रहेको कुरालाई प्रष्ट गरेकोछ।

पूँजि निवेश विविधीकरण

सोल्टी हस्पिटालिटी लिमिटेड

कम्पनीले काठमाण्डौं उपत्यका बाहिर कम्पनीको ट्रेडमार्क तथा ब्राण्ड अन्तर्गत स्तरीय होटलहरू सञ्चालन गर्ने व्यावसायिक रणनीतिक निर्णय गरे अनुसार कम्पनीको पूर्णतः स्वामित्व रहेको कम्पनी ऐन, २०६३ अन्तर्गत संस्थापित सोल्टी हस्पिटालिटी लिमिटेड नामको पूर्णतः स्वाधिकृत सहायक कम्पनी संस्थापना गरी उक्त कम्पनीको शेयर पूँजिमा रुपैयाँ २५ करोड लगानी गरेको छ। यसका अतिरिक्त, कम्पनीले सहायक कम्पनी, सोल्टी हस्पिटालिटी लिमिटेडलाई कुल १ करोड २६ लाख ४० हजार रुपैयाँ थप शेयर पूँजिमा लगानी स्वरुप अग्रिम पूँजिनिवेशको लागि भुक्तानी गरिसकेको छ।

“सोल्टी” ब्राण्डको विस्तार

कम्पनीको “सोल्टी” ब्राण्डले चितवन भरतपुरमा “सोल्टी वेस्टेन्ड रिसोर्ट चितवन”, सुनसरी इटहरीमा “सोल्टी वेस्टेन्ड रिसोर्ट इटहरी, गण्डकी प्रदेशको पोखरा, कास्कीकोटमा “सोल्टी वेस्टेन्ड रिसोर्ट कास्कीकोट” र बागमती प्रदेशको भक्तपुर जिल्लाको नगरकोटमा “सोल्टी वेस्टेन्ड रिसोर्ट नगरकोट” ब्राण्ड र ट्रेडमार्क अन्तर्गत नयाँ पाँच तारे स्तरका होटलहरू व्यावस्थापन तथा सञ्चालनमा ल्याएको छ।

यसबाहेक, थप दुई होटल र रिसोर्ट केही समयभित्र सञ्चालन तथा व्यवस्थापनमा आउने तयारीमा (पाइपलाइन) रहेका छन् र ति होटल र रिसोर्टलाई पनि सोल्टी ब्राण्डबाट नै सञ्चालन र व्यवस्थापनमा छ।

सोल्टी वेष्टेण्ड रिसोर्ट चितवन

सोल्टी वेष्टेण्ड रिसोर्ट चितवन नेपालको बागमती प्रदेश अन्तर्गत चितवन जिल्ला भरतपुर स्थित पटिहानीमा प्राकृतिक हरियाली बगैचा बीच अवस्थित एक सुविधा सम्पन्न आरामदायी (लकजरी) रिसोर्ट व्यावस्थापनमा छ। उक्त रिसोर्टमा दस अति सुविधा सम्पन्न विशिष्ट ग्राम्यगृह (डिलक्स भिल्ला) र दुई वटा प्रेसिडेन्सियल भिल्ला सहित सुविधा सम्पन्न कुल ५२ वटा पाहुना कोठाहरू रहेका छन्। पाहुनाहरूको खानपान र भोजन व्यावस्थापन प्रबन्धको लागि दुई रेस्टुरेन्टहरू र चार सुविधा सम्पन्न बैठक कक्षहरू सहित, रिसोर्टले विदा मनाउन आउने पर्यटकहरूको लागि मनोरञ्जन, परिवारिक र कर्पोरेट विश्रामसँग सम्बन्धित सबै प्रकारका बुकिंगहरूको आवश्यकता परिपूर्ति गर्ने गर्दछ। आउटडोर स्विमिंग पूल र पूर्ण सुविधा सम्पन्न स्पाको सुविधाले आरामदायी र आनन्दपूर्ण विश्रामको लागि रिसोर्ट प्रतिको पर्यटकहरूको लागि आकर्षण थप्नेछ।

कम्पनीहरू बीचको ट्रेडमार्क इजाजतपत्र सम्झौताको व्यवस्था अन्तर्गत कम्पनीको पूर्ण स्वामित्वमा रहेको सोल्टी हस्पिटालिटी लिमिटेडको दर्ता ब्राण्ड, ट्रेडनाम र ट्रेडमार्क अन्तर्गत रिसोर्टको व्यवस्थापन र सञ्चालन भईरहेको छ।

उक्त होटल यस कम्पनीको पूर्ण स्वामित्वमा रहेको सोल्टी हस्पिटालिटी लिमिटेडको नाममा दर्ता कायम रहेको ट्रेडनाम र ट्रेडमार्क प्रयोग गर्न कम्पनीहरू बीच गरिएको ट्रेडमार्क इजाजतपत्र सम्झौताको व्यवस्था अन्तर्गत कम्पनीको ब्राण्ड, ट्रेड नाम र ट्रेडमार्क प्रयोग गरी होटल व्यवस्थापन तथा सञ्चालन भईरहेको छ।

सोल्टी वेष्टेण्ड, इटहरी

सोल्टी वेस्टेन्ड इटहरी, नेपालको कोशी प्रदेश अन्तर्गत सुनसरी जिल्लाको इटहरीमा रहेको देशको पूर्वी क्षेत्रको पहिलो पाँच तारे स्तरको होटल हो, जसले पाहुनाहरूको लागि आरामदायी सेवा प्रदान गर्नुका साथै आकर्षक डिजाइन र समकालिन आधुनिक सुविधाहरू का लागि उतकृष्टता भल्काउँछ। उक्त होटलमा ८५ वटा पाहुना कोठाहरू, एउटा चौबिसै घण्टा खुल्ला रहने रेस्टुरेन्ट, एउटा विशिष्टता युक्त रेस्टुरेन्ट, एउटा व्यापार केन्द्र, एउटा ट्राभल डेस्क, र लगभग ५००० वर्गफिटको एउटा सभा समारोह प्रीतिभोज कक्ष, एउटा स्विमिंग पूल, र एउटा स्पा रहेका छन्।

उक्त होटल यस कम्पनीको पूर्ण स्वामित्वमा रहेको सोल्टी हस्पिटालिटी लिमिटेडको नाममा दर्ता कायम रहेको ब्राण्ड, ट्रेड नाम र ट्रेडमार्क प्रयोगका लागि सम्बन्धित कम्पनीहरू बीच सम्पन्न भएको ट्रेडमार्क इजाजतपत्र सम्झौतामा भएको व्यवस्था अन्तर्गत रही उक्त ब्राण्ड, ट्रेड नाम र ट्रेडमार्क प्रयोग गर्दै व्यवस्थापन र सञ्चालन भईरहेको छ।

सोल्टी वेस्टेन्ड रिसोर्ट नगरकोट

सोल्टी वेस्टेन्ड रिसोर्ट नगरकोट (पहिले तायो इको रिसोर्टको ब्रान्ड अन्तर्गत सञ्चालित) नेपालको बागमती प्रदेश भक्तपुर जिल्लाको नगरकोटमा अवस्थित छ। यो रिसोर्टमा १० वटा भिल्ला र २ वटा सुइट भिल्ला सहित लक्जरी र आरामदायी कुल ४२ वटा कोठाहरू रहेका छन्। रेस्टुरेन्ट र बारमा दुबै भित्री र बाहिरी सिटको साथमा रमाईलो भोजनको व्यवस्था गरिएको छ। रिसोर्टमा आउटडोर पुल, पूर्ण-सेवा स्पा, र मन्त्रमुग्ध हिमाल श्रृंखलाको दृश्यका साथ बैठक र ईभेन्ट कक्षहरू रहेका छन्। यसको वास्तविक आकर्षण भनेको आकाश र पहाडहरूलाई सुनौलो रङ्गमा चित्रित गर्ने सूर्यास्तको स्वर्णिम मनमोहक दृश्यावलोकन हो। कम्पनीहरू बीचको ट्रेडमार्क इजाजतपत्र सम्झौताको व्यवस्था अन्तर्गत कम्पनीको पूर्ण स्वामित्वमा रहेको सोल्टी हस्पिटालिटी लिमिटेडको दर्ता ब्रान्ड, ट्रेड नाम र ट्रेडमार्क अन्तर्गत रिसोर्टको व्यवस्थापन र सञ्चालन भइरहेको छ।

सोल्टी वेस्टेन्ड रिसोर्ट कास्कीकोट (पोखरा)

सोल्टी वेस्टेन्ड रिसोर्ट कास्कीकोट नेपालको गण्डकी प्रदेशको पोखरा स्थित कास्कीकोटमा अवस्थित छ। पोखराको रमणीय पहाडहरूमा अवस्थित, रिसोर्टले विभिन्न प्रकारका आवास विकल्पहरू उपलब्ध गराउँदै उत्कृष्ट अतिथि कोठाहरू, सुइटहरू र निजी प्लन्ज पूलसहितका २ वटा भिल्लाहरू सहित ४२ सुन्दर ढङ्गले डिजाइन गरिएका कोठाहरू सहितको विलासी आश्रयस्थल प्रदान गर्दछ। पाहुनाहरूले दिनभरि भोजन रेस्टुरेन्ट, विशेष रेस्टुरेन्ट, चिया घर, र बारमा विभिन्न पाकवानहरूको स्वदिष्ट अनुभव र आनन्द लिन सक्दछन्। रिसोर्टले भर्साटाइल ईभेन्ट स्पेस, एक पूर्ण-सेवा जिम, स्पा सुविधाहरू र मनोरञ्जनको लागि जगिड ट्याकको सुविधा प्रदान गर्दछ। विद्युतीय बगीहरूले रिसोर्ट भित्र सुविधाजनक यातायात सुनिश्चित गर्दछन्। यसले पोखराको प्राकृतिक सौन्दर्यको मुटुमा शान्त र विलासिता खोज्ने यात्रुहरूका लागि उत्तम गन्तव्य बनाइएको छ। कम्पनीहरू बीच ट्रेडमार्क लाइसेन्स सम्झौताको व्यवस्था अन्तर्गत कम्पनीको पूर्ण स्वामित्वमा रहेको सोल्टी हस्पिटालिटी लिमिटेडको ब्रान्ड, ट्रेड नाम र ट्रेडमार्क अन्तर्गत रिसोर्टको व्यवस्थापन र सञ्चालन गरिनेछ।

सोल्टी शिवक्रिम होटेल्स तथा रिसोर्ट्स प्रा. लि.

कम्पनीको सहायक कम्पनी, सोल्टी हस्पिटालिटी लिमिटेड मार्फत अन्य स्वदेशी व्यवसायिक कर्पोरेट संस्थापक लगानीकर्ताहरूसँगको सहकार्यमा नेपाली संयुक्त लगानीको कम्पनी सोल्टी शिवक्रिम होटेल्स तथा रिसोर्ट्स प्रा. लि. संस्थापना गरी नेपालगञ्ज र पोखरामा होटेल निर्माण तथा संचालन गर्नका लागि लगानी गरेको छ।

सोल्टी शिवक्रिम होटेल्स एण्ड रिसोर्ट्स प्रा.लि.ले सोल्टी हस्पिटालिटी लिमिटेडको नाममा दर्ता भएका ब्रान्ड, व्यापारिक नाम तथा ट्रेडमार्क अन्तर्गत आफ्ना होटेलहरू सञ्चालन गर्नेछ। सोल्टी हस्पिटालिटी लिमिटेड यस कम्पनीको पूर्ण स्वामित्व भएको सहायक कम्पनी हो। दुई कम्पनीको बिचमा ट्रेडमार्क इजाजत पत्र (लाइसेन्स) सम्झौताको व्यवस्था अन्तर्गत सोल्टी वेस्टेन्ड प्रिमियर र सोल्टी वेस्टेन्ड रिसोर्ट रहेका छन्।

सोल्टी शिवक्रिम होटेल्स तथा रिसोर्ट्स प्राइभेट लिमिटेडको स्वामित्व, व्यावस्थापन तथा सञ्चालनमा रहेको नेपालको लुम्बिनी प्रदेश, बाँके जिल्लाको नेपालगञ्जमा अवस्थित लीड (LEED) प्रमाणिकृत पाँच तारे ग्रीन होटेल “सोल्टी वेस्टेन्ड प्रिमियर” नेपालगञ्ज, पूर्णरूपमा संचालनमा रहेको छ।

हिमाल इन्टरनेशनल पावर कर्प प्राइभेट लिमिटेड

कम्पनीले हिमाल इन्टरनेशनल पावर कर्प कम्पनी प्राइभेट लिमिटेड (हिमाल इन्टरनेशनल पावर कर्प) मार्फत भोटेकोशी पावर कम्पनी प्राइभेट लिमिटेड (भोटेकोशी पावर कम्पनी) मा लगानी गरेकोछ।

कम्पनीको हिमाल इन्टरनेशनल पावर कर्पोरेशन प्रा.लि. (हिमाल इन्टरनेशनल पावर कर्प) को शेयर पूँजीमा ५.९७% को शेयर लगानी रहेको छ। हिमाल इन्टरनेशनल पावर कर्पोरेशनको भोटेकोशी पावर कम्पनी प्रा.लि. (भोटेकोशी पावर कम्पनी) मा लगानी छ, जसको स्वामित्वमा माथिल्लो भोटेकोशी जलविद्युत आयोजना (माथिल्लो भोटेकोशी जलविद्युत आयोजना) सञ्चालन भएको छ। माथिल्लो भोटेकोशी जलविद्युत आयोजनाले जानकारी गराए अनुसार, माथिल्लो भोटेकोशी जलविद्युत आयोजनाले राष्ट्रिय ग्रिडमा व्यावसायिक रूपमा विद्युत आपूर्ति गर्दै व्यवसाय सञ्चालन गरीरहेको छ। भोटेकोशी जलविद्युत आयोजनाले २०७९ साल असार ३२ गते (१६ जुलाई २०२२) समाप्त आर्थिक वर्षको लागि उक्त कम्पनीको प्रति साधारण शेयर रु. ११ का दरले लाभांश वितरण गरेको थियो जसबाट यस कम्पनीले समिक्षा आर्थिक वर्षमा रु. ११,००,०००/- नगद लाभांश प्राप्त गरेको छ।

कम्पनीको व्यवसायलाई असर गर्ने प्रमुख कारकहरू

नेपालको पर्यटन, विशेष गरी हस्पिटालिटी उद्योग, धेरै प्रमुख कारक तत्वहरू बाट प्रभावित रहेको छ। हिमालय लगायत देशको प्राणवायुको रूपमा रहेका प्राकृतिक सौन्दर्यले साहसिक उत्साहीहरूलाई आकर्षित गर्दछ। तर यो क्षेत्र मौसम परिवर्तन र प्राकृतिक प्रकोपहरूको कारण अति संवेदनशील रहेको छ। राजनीतिक स्थायित्व पनि यस व्यवसायको लागि महत्वपूर्ण छ। किनकि यसको अस्थिरताले पर्यटकहरूलाई रोक्न सक्छ र होटल सञ्चालनमा बाधा पुऱ्याउन सक्छ। पर्यटनका लागि पूर्वाधारमा सुधार र पहुँचले विभिन्न गन्तव्यहरूमा यात्रा सहज बनाउन महत्वपूर्ण भूमिका खेल्दछन्। सरकारी नीतिहरू, सुरक्षाका उपायहरूले यस उद्योगलाई प्रभाव पार्छ, जबकि मार्केटिङ र प्रवर्द्धन रणनीतिहरू, मौसमी भिन्नताहरू, पर्यटकहरूको आफ्नो देशमा हुने आर्थिक अवस्था, होटलहरू बीचको प्रतिस्पर्धा, वातावरण संरक्षणका प्रयासहरू, सांस्कृतिक संरक्षण, र प्रविधिको विकासले पर्यटन परिदृश्यलाई आकार दिन्छ। यसका साथै, स्वास्थ्य समस्या र महामारीहरूले पर्यटनलाई गम्भिर रूपमा असर गर्न सक्छ र त्यसैले यस क्षेत्रको प्रगतिको लागि स्वास्थ्य र सुरक्षा अनुकूलनहरू आवश्यक पर्दछ। नेपालमा पर्यटनको सफल विकासका लागि पर्यटन उद्योगको दिगो विकास र हस्पिटालिटी क्षेत्रको समृद्धि सुनिश्चित गर्न यी कारक तत्वहरूप्रति गहिरो सचेतना र सम्बोधन आवश्यक छ।

संस्थागत सामाजिक उत्तरदायित्व (CSR) सम्बन्धी गतिविधिहरू

सोल्टी होटल लिमिटेड "SHL" को संस्थागत सामाजिक उत्तरदायित्व (CSR) सम्बन्धी गतिविधिहरूमा अग्रणिय रहेको छ। औद्योगिक व्यवसाय ऐन, २०७६ र औद्योगिक व्यवसाय नियमावली, २०७८ को व्यवस्थाले सामाजिक उत्तरदायित्व सम्बन्धी गतिविधिलाई संस्थागत गर्न अनिवार्य बनाएको छ। कम्पनीको संस्थागत सामाजिक उत्तरदायित्व गतिविधिहरूको उद्देश्य कम्पनीको कार्य क्षेत्रको वरिपरि समाजको दिगो विकास हासिल गर्नु र समाजलाई सहयोग गर्नु हो। कम्पनीको सामाजिक उत्तरदायित्व सम्बन्धी गतिविधिहरूले स्थानीय समुदाय र समाजमा ठूलो मात्रामा योगदान गरी नागरिकको जीवनस्तरमा सुधार गर्न र दिर्घ जीवनका लागि योगदान पुऱ्याउन व्यवसायको क्षमताहरू प्रयोग गर्नमा केन्द्रित छ। कम्पनीले आर्थिक वर्ष २०७९/०८० मा आफ्नो संस्थागत सामाजिक उत्तरदायित्व अन्तर्गत विभिन्न गतिविधिहरू सञ्चालन गरेको छ।

सोल्टी होटल लिमिटेडले संस्थागत सामाजिक उत्तरदायित्व अन्तर्गत काठमाडौं बाल स्वास्थ्य प्रतिष्ठान (किओच) लाई कुल ५० लाख रुपैयाँ सहयोग गरेको छ। यस उदार सहयोगलाई दुई भागमा विभाजन गरिएको छ। जसमा कोशी प्रदेशको भ्यापा जिल्लामा रहेको किओच (KIOCH) दमक स्याटेलाइट बाल अस्पतालको निर्माण र सुविधाका लागि २५ लाख रुपैयाँ र काठमाडौंको बुढानिलकण्ठ नगरपालिकामा हेपाली हाइटमा अवस्थित बाल अस्पताल स्थापनाका लागि थप २५ लाख रुपैयाँ रहेको छ। यी योगदानहरूले सोल्टी होटल लिमिटेडको नेपालमा बालबालिकाको स्वास्थ्य सेवा विस्तार गर्ने प्रतिबद्धतालाई पुष्टि गरेको छ।

माथिका कुराहरूका अतिरिक्त, सोल्टी होटल लिमिटेडले विभिन्न पहलहरूमा कूल ३३ लाख रुपैयाँ योगदान गर्दै संस्थागत सामाजिक उत्तरदायित्व गतिविधिहरू विस्तार गरेको छ। यी पहलहरूले सोल्टी होटल लिमिटेडले चेतना, सुरक्षा, वातावरण, स्वास्थ्य सेवा, र खेल समर्थन सम्बन्धित समस्याहरूलाई सम्बोधन गर्दै विभिन्न सामाजिक र सामुदायिक कार्यहरूप्रति गरेको आफ्नो प्रतिबद्धतालाई प्रतिबिम्बित गरेको छ।

१. सामाजिक सचेतनाको लागि छोटो वृत्तचित्र

सोल्टी होटल लिमिटेडको संस्थागत सामाजिक उत्तरदायित्व प्रयासहरूमा सामाजिक चेतना प्रवर्द्धन गर्ने उद्देश्यले छोटो वृत्तचित्रको निर्माणमा सहयोग समेत समावेश रहेको छ। काठमाण्डौं महानगरपालिका वडा नं. १३ को कार्यालयसँगको समन्वय र महानगरीय प्रहरी वृत्त कालिमाटीको सिफारिसमा यो पहल गरिएको हो। यो वृत्तचित्रले महत्वपूर्ण सामाजिक मुद्दाहरूलाई सम्बोधन गर्दै जनतालाई शिक्षित गर्ने कुरामा ध्यान केन्द्रित गर्न आवश्यक छ भन्ने कुरामा चेतना जगाउँदछ।

२. सडक बत्ती, फाइबर स्प्लिसिङ, र CCTV को जडान

सोल्टी होटल लिमिटेडले सोल्टी काठमाडौं परिसरको वरपर विशेष गरी ताहाचल र बाफल क्षेत्रहरूमा सुरक्षा बढाउन उचित कदम चालेको छ। यस परियोजनाले सडक बत्तीहरू जडान र परीक्षण गरेको छ। सुधारिएको सञ्चार पूर्वाधारको लागि फाइबर स्प्लिसिङ सञ्चालन गरेको गर्नुका साथै CCTV क्यामेराहरू जडान गरेको छ। कम्पनीले काठमाण्डौं महानगरपालिका वडा नं. १३ को कार्यालय र महानगरीय प्रहरी वृत्त कालिमाटीसँगको समन्वय गरिएकोले उक्त सहकार्यको प्रयासले स्थानीय समुदाय, सडक प्रयोगकर्ता र होटलका पाहुनाहरूलाई समेत सुरक्षित वातावरण सिर्जना गर्ने लक्ष्य कम्पनीले राखेको छ।

३. काठमाडौं महानगरपालिका र रोटरी क्लबको समन्वयमा सडक किनारमा वृक्षारोपण

सोल्टी होटल लिमिटेडले काठमाडौं महानगरपालिका वडा नं. १३ र रोटरी क्लब अफ काठमाडौंसँगको समन्वयमा सडक छेउमा वृक्षारोपण आयोजना गरेको छ। यो पहलमा सोल्टी मोडदेखि कालीमाटी पुलसम्मको सडकमा रुख रोप्ने र हरियाली लगाउने कुरा समावेश रहेको छ। यसले सो क्षेत्रको सौन्दर्यीकरण, हावाको गुणस्तर सुधार गर्न र वातावरण संरक्षण प्रवर्द्धन गर्न योगदान पुऱ्याउँछ।

४. प्रसूति अस्पतालमा कमजोर महिलाहरूको लागि सहयोग

रोटरी क्लब अफ कुपण्डोलसँगको समन्वयमा कम्पनीले प्रसूति गृहमा जोखिममा परेका महिलालाई सहयोग उपलब्ध गराएको छ। यस सहायता अन्तर्गत विशेष गरी मातृ र बाल स्वास्थ्यको सन्दर्भमा आवश्यक परेका महिलाहरूलाई मद्दत गर्न आर्थिक सहायता, चिकित्सा उपकरण वा अन्य स्रोतहरू समावेश रहेका छन्।

५. आधारभूत स्वास्थ्य उपकरणमा योगदान

अर्घाखाँची जिल्लाको सन्धिखर्क नगरपालिका वडा नम्बर २ कुरमा रहेको जनस्वास्थ्य चौकीमा सोल्टी होटल लिमिटेडले आधारभूत स्वास्थ्य सामग्री उपलब्ध गराउन सहयोग गरेको छ। यो सहयोगले ग्रामीण क्षेत्रमा स्वास्थ्य सेवाको पूर्वाधारमा सुधार गर्न, स्थानीय समुदायको लागि चिकित्सा र स्वास्थ्य सेवामा पहुँच बढाउन मद्दत गर्दछ।

६. तेश्रो जुम्ला म्याराथनका लागि सहयोग

खेलकुद र सामुदायिक संलग्नताको महत्वलाई बोध गर्दै सोल्टी होटल लिमिटेडले कर्णाली स्पोर्ट्स क्लबसँगको समन्वयमा अनुरोधमा तेश्रो जुम्ला म्याराथनलाई प्रायोजन गरेको छ। यो प्रायोजनले जुम्ला क्षेत्रमा खेलकुद, शारीरिक तन्दुरुस्ती र सामुदायिक सहभागिताको प्रवर्द्धन गर्दै म्याराथन कार्यक्रमको आयोजना र कार्यान्वयनमा सहयोग गरेको छ।

दिगोपन (SUSTAINABILITY) को लागि कम्पनीको प्रयास

सोल्टी काठमाण्डौको लागि दिगोपनले वातावरण र समुदायप्रति पनि उत्तरदायी हुने होटलहरूको सञ्चालन गर्ने तरिकालाई जनाउँछ। कम्पनी प्राकृतिक स्रोतहरूमा कम से कम सम्भावित प्रभावको साथ स्रोतहरूको जिम्मेवार प्रयोगको लागि प्रतिबद्ध छ। कम्पनीको होटलमा दिगोपना (Sustainability) समावेश गर्नु भनेको दीर्घकालीन नाफा र ब्रान्ड प्रतिष्ठाको लागि नेतृत्व गर्ने व्यवस्थापन रणनीतिहरूको साथ प्रकृतिलाई फिर्ता दिने तरिका हो। यसका लागि कम्पनीले नीतिहरू विकास गर्न र कम्पनीका सबै सम्पत्तिहरूमा लागू गर्न र मद्दत गर्न कम्पनीले होटलमा समर्पित डेडिकेटेड सस्टेनेबल डिपार्टमेण्ट स्थापना गरेको छ। कम्पनीको मिशन भनेको होटलद्वारा प्रदान गरिने सबै सुविधाहरू र सेवाहरूमा दिगो अभ्यासहरूलाई दैनिक सञ्चालनको माध्यमबाट लक्जरी आतिथ्यतालाई पर्यावरण-सचेत अभ्यासहरूका साथ पुनः परिभाषित गर्ने हो। कम्पनीले वातावरण र प्रकृतिमा आश्रित मानिसहरू दुवैको हितमा ध्यान दिएर छनोट र स्रोतहरूको प्रयोग गरेर योगदान गर्ने लक्ष्य राखेको छ।

विद्युतीय हिट पम्पको प्रतिष्ठापन

कम्पनीले परम्परागतरूपले डिजेलले उत्पादन गर्ने स्टीम बॉयलर प्लान्टको प्रयोगबाट पानी तताउने कार्यलाई विद्युतीय हिट पम्पमा परिमार्जन गरेको छ। हिट पम्पहरूमा न्यून ऊर्जा खपत हुने भएको छ। यसले इन्धन उत्पन्न बॉयलरको तुलनामा कम कार्बन उत्सर्जन गर्दछ र यसको सञ्चालन लागत पनि कम हुन्छ।

वैकल्पिक उर्जाको प्रयोग

होटलमा वैकल्पिक उर्जाको स्रोतको प्रयोगका लागि होटल परिसर वरिपरि प्रिन्सेप विड र हिमालयन विडको छाना तथा पार्किङ एरियामा सोलार प्यानल जडान गरी होटलमा दिगो र स्वच्छ सौर्य ऊर्जा प्रवर्द्धन गरिएको छ।

फोहोर व्यवस्थापन

फोहोर व्यवस्थापनको पहलका रूपमा कम्पनीले स्रोतमै कम्पनीले फोहोर छुट्याउन थालेको छ। यसले कम्पनीलाई होटलले उत्पादन गर्ने फोहोरको प्रकार र यसको मात्रा बारे जानकारी दिनेछ। कम्पनीको उद्देश्य सकेसम्म एकल-प्रयोग प्लास्टिकको साथमा खाद्यान्नको फोहोरलाई न्यूनीकरण गर्नु हो। त्यसकारण, कम्पनीले होटल भित्र कम्पोस्ट प्लान्ट स्थापना गर्ने योजना बनाएका छ। जसले होटलको बगैँचा र हरितगृह बगैँचामा प्रयोग हुने प्राङ्गारिक, रसायन रहित मल उत्पादन गर्ने कागजपत्रहरू जस्तै खानाको फोहोर, बगैँचाको फोहोर जस्ता सबै कम्पोस्ट फोहोरलाई प्रशोधन गर्नेछ।

खानेपानीको बोतलिङ प्लान्टको प्रतिष्ठापन

होटलले अनावश्यक प्लास्टिक फोहोर कम गर्न पानीको बोतल प्लान्ट स्थापना गरेको छ। यसले पाहुनाहरूलाई वातावरण र जलीय स्वास्थ्यको लागि हानिकारक एकल-उपयोग प्लास्टिकको प्रयोगलाई कम गर्न मद्दत गर्नको लागि रिफिल गरिएको पानीको बोतलहरू प्रयोग गर्न प्रोत्साहित गर्नेछ। अधिकांश पानीका बोतलहरू पानीको श्रोतमा पुग्छन् र पानीको गुणस्तरलाई प्रदूषित गर्छन्।

हरित गृह बगैचा

होटलको हरितगृह बगैचामा धनियाँ, पुदिनाको पात, खुर्सानी र हरियो पातदार तरकारी जस्ता विभिन्न प्रकारका तरकारी तथा जडीबुटी उत्पादन गरिन्छ। पछिल्लो २ महिनामा झण्डै ३० किलो तरकारी संकलन गरी भान्साकोठामा हस्तान्तरण गरिएको छ। भान्छाको लागि ताजा तरकारीहरू प्राप्त गर्न हरितगृह बगैचा भविष्यमा विस्तार गरिनेछ किनभने यसले यातायातको कार्बन फुटप्रिन्ट कम गर्नेछ।

कम्पनी नेपालको आतिथ्य क्षेत्रमा दिगोपन विलासिता सुविधाहरूको उदाहरण बन्न समर्पित छ। यसका लागि, द सोल्टी काठमाडौं होटलका सबै कर्मचारी तथा पदाधिकारीहरू होटलको सुविधाहरूसँग सम्झौता नगरी स्वास्थ्य सुनिश्चित गर्ने कुनै पनि अभ्यासहरू लागू गर्न कटिबद्ध छन्। यसले होटलको विलासिता र स्वस्थ वातावरण बीच सन्तुलन सिर्जना गर्न मद्दत गर्नेछ। तसर्थ, कम्पनीले यी पहलहरूलाई दिगोपनका लागि पर्यावरण-मैत्री विकल्पहरू बनाउने पहिलो कदमको रूपमा लिएको छ।

कम्पनीको औद्योगिक तथा व्यापारिक वा व्यावसायिक सम्बन्ध

समीक्षा आर्थिक वर्षको अवधिमा कम्पनीको कर्मचारीहरूसंगको सम्बन्ध ज्यादै सुमधुर, सौहार्दपूर्ण र उत्कृष्ट रहेको सहर्ष जानकारी गराउंदछौं। यस वर्ष पनि होटल व्यवस्थापन र कर्मचारीहरू दुबै तर्फबाट अत्यन्त सौहार्दपूर्ण वातावरणमा सामुहिक रूपमा होटलका अतिथि पाहुनाहरूलाई उपलब्ध साधन-श्रोतको प्रयोग गर्दै कार्यदक्षताका साथ उत्कृष्ट र गुणस्तरीय सेवा प्रदान गर्ने तथा होटललाई भेटघाट गर्नको लागि सर्वोत्तम ठाउँ बनाउने साझा लक्ष्य प्राप्त गर्ने कार्यका लागि एकजुट भई परस्पर सहकार्य गरी लक्ष्य अनुरूप कार्य सम्पादन भयो।

संचालक समिति सोल्टी परिवारका सम्पूर्ण कर्मचारीहरूको उच्चस्तरको व्यावसायिक कार्यकुशलता प्रतिको प्रतिबद्धता, समझदारी र व्यवस्थापन टोलीसंगको गहकिलो सहकार्य एवं समर्थनको सराहना, सम्मान, प्रशंसा र कदर गर्दै उहाँहरूले यस कम्पनीको प्रगति र उन्नतीमा निरन्तर थप दृढता, कार्यदक्षता, सक्रिय सहयोग, समर्थन र अभूतपूर्व सदभावको अवस्थितिले यस कम्पनीको व्यावसायिक कार्यसम्पादन, विकास र सेवाको उत्कृष्टता प्राप्तिको मार्गमा आइपर्ने भविष्यका अप्रत्याशित चुनौतीहरूको दृढताका साथ सामना गर्न थप बल पुऱ्याउने छ, जसबाट सफलता सुनिश्चित गर्नमा मद्दत पुग्नेछ र होटल व्यवस्थापनमा थप सहयोग पुग्ने सम्बन्धमा ढुक्क र विश्वस्त हुन सकिन्छ।

सोल्टी होटलको आफ्ना अतिथि पाहुनाहरू, सामान आपूर्तिकर्ताहरू, सेवाप्रदायकहरू, बैंकहरू तथा अन्य संस्थाहरू, यात्रा एजेन्सीहरू, निर्माण ठेकेदारहरू र परामर्शदाताहरू, ट्राभल एजेन्सीहरू र एयरलाईन्सहरू, सरकारी निकायका अधिकारीहरू र नियामक निकायहरूसँग अत्यन्त राम्रो, सुमधुर र सौहार्दपूर्ण व्यावसायिक सम्बन्ध रहेको छ।

कम्पनी अन्तर्राष्ट्रिय मान्यताप्राप्त संस्था 'प्यासिफिक एसिया ट्राभल एशोसियसन (पाटा)' को हस्पिटालिटी सदस्य हो। कम्पनी नेपाल उद्योग वाणिज्य महासंघको एसोसिएट सदस्य हो भने होटल एशोसियसन अफ नेपाल (हान), नेपाल चेम्बर अफ कमर्स, नेपाल भारत उद्योग वाणिज्य संघ, नेपाल चीन उद्योग वाणिज्य संघ, नेपाल ब्रिटेन उद्योग वाणिज्य संघ, र नेपाल इन्स्टिच्यूट अफ कम्पनी सेक्रेटरीजको सदस्य पनि रहेको छ।

कर्मचारी सम्बन्ध तथा व्यवस्थापन समूह

कम्पनीले कार्यसम्पादनमा सार्वोत्तम परिणाम प्राप्त गर्ने उद्देश्यले अभिप्रेरित हुँदै कार्यक्षेत्रमा व्यापक अर्न्तक्रिया र राम्रो कार्यगर्नका लागि प्रोत्साहित गर्न कर्मचारी र व्यवस्थापन विच नियमित रूपमा गरिने अर्न्तक्रिया बैठकहरू (टाउनहल मिटिंगहरू) सञ्चालन गर्दै आएको छ। कम्पनीले कर्मचारीहरूलाई कार्यदक्षताका लागि निरन्तर प्रशिक्षण प्रदान गर्दै आएको छ। होटलले कर्मचारीहरूलाई स्वास्थ्य सर्तकता अपनाई कार्यसम्पादन गर्ने सम्बन्धी सुरक्षात्मक उपाय अपनाउने तथा सुरक्षा र स्वास्थ्य प्रोटोकल अभ्यास सम्बन्धी मार्गनिर्देशन सम्बन्धी तालिम तथा सम्बन्धित क्षेत्रबाट प्राप्त सुरक्षा र स्वास्थ्य सम्बन्धी मापदण्डहरू पालना गर्ने सम्बन्धी विषयमा निरन्तर प्रशिक्षण प्रदान गर्ने गर्दछ।

कम्पनीका कर्मचारीहरूको कार्यदक्षता, कार्यसम्पादनको वातावरण तथा कम्पनी प्रतिको योगदान तथा सहयोग समर्थन सदैव उच्च कोटीको रहेको आदरणीय शेरधनी महानुभावहरूलाई जानकारी गराउन पाउंदा संचालक समितिलाई अत्याधिक गौरवको अनुभूति भएको छ। विषम र प्रतिकूल परिस्थितिमा कम्पनीले प्रत्येक कर्मचारीबाट प्राप्त गरेको पूर्ण समर्थन र सहयोगको लागि उच्च सराहना तथा प्रशंसा गर्दछौं।

सञ्चालक समिति र सञ्चालक समितिमा परिवर्तन:

सञ्चालक समितिको संरचना:

कम्पनीको सञ्चालक समितिको संरचना नौ सदस्यीय रहेकोछ। हाल कम्पनी ऐन २०६३ को अनुपालना अनुसार कम्पनीमा एक महिला सदस्य सहित नौ जना सञ्चालक सदस्यहरु कायम रहनुभएको छ। कार्यकारी अध्यक्ष बाहेक सञ्चालक समितिका अन्य सदस्यहरु गैर कार्यकारी भएकोले कम्पनीबाट सञ्चालित होटेलको दैनिक सञ्चालन गरिने व्यावसायीक गतिविधिहरुमा भाग लिनुहुदैन। सञ्चालक समितिमा पर्यटन, व्यापार तथा वाणिज्य, विमा, बैकिङ तथा वित्तीय क्षेत्र तथा उद्योग लगायतका विभिन्न पृष्ठभूमिबाट आउनुभएका विभिन्न क्षेत्रहरुमा विशेषज्ञता र विज्ञता हासिल गर्नुभएका विज्ञ सदस्यहरु रहनुभएको छ।

सञ्चालक समितिले कम्पनीको रणनीतिक दिशानिर्देश गर्ने, मुख्य व्यवसायिक योजनाहरुको छनोट तथा पहिचान गर्ने, होटेलको समग्र कार्यसम्पादनको सिंहावलोकन गरी होटेल संचालन सम्बन्धी रणनीतिक कार्ययोजना स्वीकृत गर्ने, होटेलको त्रैमासिक तथा वार्षिक कार्यसम्पादन लक्ष्य निर्धारण गर्ने, त्रैमासिक कार्यसञ्चालन बजेट, वार्षिक आर्थिक विवरणहरुको सिंहावलोकन गर्ने, तथा होटेल व्यवस्थापन समूहलाई निरन्तर रचनात्मक मार्गदर्शन गरी कम्पनीको लक्ष्य तथा उद्देश्य प्राप्त गर्न दिशानिर्देश गर्ने जस्ता महत्पूर्ण निर्णयहरु गर्नेगर्दछ।

सञ्चालक समितिले नेपालको कम्पनी ऐन, प्रचलित कानून, निर्देशिकाहरु, नियामक निकायबाट जारी निर्देशन, धितोपत्र सम्बन्धी ऐन तथा नियम, सो सँग सम्बन्धीत कानून, कम्पनीको प्रबन्धपत्र र नियमावली, तथा नेपालको अन्य सम्बन्धित प्रचलित कानून तथा नियम निर्देशिकाहरुको परिधी भित्र रही आफ्नो अधिकारको प्रयोग गर्ने गर्दछ।

सञ्चालक समितिमा भएको परिवर्तन

समीक्षा अवधिमा यस कम्पनीको सञ्चालक समितिको संरचनामा कुनै परिवर्तन भएको छैन।

सञ्चालक समितिको बैठक

कम्पनीको सञ्चालक समितिका बैठकहरु कम्पनी ऐन, २०६३ (संशोधन सहित) तथा कम्पनीको प्रबन्धपत्र, नियमावली बमोजिम सञ्चालन गरिन्छ। कम्पनीको सञ्चालक समितिमा होटेलको कार्यसम्पादन सम्बन्धी बैठकहरुमा होटेलका महाप्रबन्धक स्थायी आमन्त्रितका रुपमा रहेका छन्। सञ्चालक समितिका बैठकहरु बीचको अन्तराल कम्पनी ऐन, २०६३ (संशोधन सहित) मा भएको प्रावधान बमोजिम निर्धारित समयवधि भित्र रहेको थियो।

आर्थिक वर्ष २०७९/०८० (२०२२/०२३) मा कुल ६ पटक सञ्चालक समितिको बैठक बसेको थियो। समीक्षा आर्थिक वर्षमा बैठक भत्ता नलिनुहुने कार्यकारी अध्यक्ष बाहेक कम्पनीका सञ्चालक समितिका सदस्यहरुलाई बैठक भत्ता वापत कुल रुपैयाँ १० लाख ५२ हजार ९ सय ४५ भुक्तानी गरिएकोछ।

लेखापरिक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भए सो उपर संचालक समितिको प्रतिक्रिया

लेखापरीक्षकको प्रतिवेदनले समीक्षा आर्थिक वर्षमा कम्पनीका कार्यसञ्चालन, लाभदायिकता, र वित्तीय आर्थिक स्थिति उत्कृष्ट रहेको दर्शाएकोछ। कम्पनीको संचालक समितिले कम्पनीको कार्यसंचालन गतिविधिहरुको कार्यकुशलताका साथ कार्यसम्पादन गर्नका लागि वैधानिक लेखापरीक्षकबाट प्राप्त सुझाव, सल्लाह र सिफारिसहरुको पूर्ण रुपमा पालना गर्न व्यवस्थापनलाई निर्देशन दिइएकोछ।

लाभांश वितरण गर्नको लागि सिफारिस गरिएको रकम

कम्पनीको संचालक समितिले शेयरधनी महानुभावहरुलाई कम्पनीले आर्थिक वर्ष २०२२/२३ (२०७९/८०) मा खुद मुनाफा आर्जन गरेको परिप्रेक्ष्यमा कम्पनीको लिन मन्जुर तथा पूर्ण चुक्ता शेयर पूँजीको २६.५७८९४७३७% दरले नगद लाभांश वितरण गर्न सिफारिश गरेको छ जस अनुसार समग्रमा कुल रु. २३,५९,४७,९५० वितरण हुनेछ तथा सञ्चालक समितिले कम्पनीका शेयरधनी महानुभावहरुलाई कम्पनीको लिन मन्जुर तथा पूर्ण चुक्ता शेयर पूँजीको ५ प्रतिशत बोनस शेयर वितरण गर्न आसन्न साधारण सभा समक्ष सिफारिश गरेकोछ।

सहायक कम्पनी

एच आई सोल्टी होटल कम्पनी प्राइभेट लिमिटेड

यस कम्पनीको कम्पनी सहायक कम्पनी श्री एच आई सोल्टी होटल कम्पनी प्राइभेट लिमिटेडले जानकारी गराए अनुसार विदेशी लगानीकर्ता,

होलिडे इन्स इन्भेस्टमेन्ट नेपाल लिमिटेडले विदेशी लगानी फिर्ता लगेपछि सो कम्पनीले कम्पनी ऐन, २०६३ बमोजिम शुरु गरेको उक्त कम्पनीको स्वेच्छिक खारेजी (लिक्विडेशन) को प्रक्रिया परा भई कम्पनीको स्वेच्छिक खारेजी सम्पन्न भएको छ ।

समिक्षा अवधिमा सहायक कम्पनी एच आई सोल्टी होटल कम्पनी प्रा. लिमिटेड गत २०७९ फाल्गुण ८ गते तदनुसार २० फेब्रुवरी २०२३ मा स्वेच्छिक खारेजी (लिक्विडेशन) भएको जनाएको छ । कम्पनीले स्वेच्छिक खारेजी (लिक्विडेशन) बाट कर पश्चात् रु. १ करोड ८१ लाख ७१ हजार ३ सय ४७ लाभांशको रूपमा तथा रु. १ करोड ३४ लाख ६३ हजार ६ सय लगानी चुक्ता शेयर पूँजी फिर्ता बापत भुक्तानी प्राप्त गरेको छ ।

सोल्टी हस्पिटालिटी लिमिटेड

यस कम्पनीको पूर्ण स्वामित्व रहेको अर्को सहायक कम्पनी श्री सोल्टी हस्पिटालिटी लिमिटेडले आफ्नो व्यावसायिक गतिविधिहरू सञ्चालन तथा व्यावस्थापन गरीरहेको बारे जानकारी गराएको छ ।

सहायक कम्पनीको लेखापरीक्षण गरिएको २०८० आषाढ ३१ गते तदनुसार १६ जुलाई २०२३ मा समाप्त भएको आर्थिक वर्ष २०७९/८० को संचालक समितिको वार्षिक प्रतिवेदन, लेखापरीक्षकको प्रतिवेदन सहितका आय तथा अन्य आय विवरण, नगद प्रवाहको विवरण समावेश रहेको वित्तीय विवरणहरू वासलात (वित्तीय स्थितिको विवरण), सोही मितिमा समाप्त भएको नाफा-नोक्सान हिसाब (नाफा वा नोक्सान तथा अन्य कम्प्रहेन्सिब (विस्तृत) आय विवरण), नगद प्रवाह विवरण (नगद प्रवाहको विवरण), तथा ईक्वीटीमा भएको परिवर्तनको विवरण समेतलाई एकिकृत रूपमा समावेश गरी कम्पनीको एकिकृत आर्थिक विवरण शेयरधनी महानुभावहरूको जानकारीको लागि कम्पनी ऐन, २०६३ को दफा १४३ र अन्य लागु हुने व्यवस्था भए सो समेतलाई समेट्दै र नेपाल वित्तीय प्रतिवेदन मानक (NFRS) अनुसारको अनुपालना गर्दै कम्पनीको वार्षिक आर्थिक प्रतिवेदनमा समावेश गरिएको छ ।

वैधानिक लेखापरीक्षकको नियुक्ति

कम्पनीका वैधानिक लेखापरीक्षक श्री बि. के. अग्रवाल एण्ड कं., चार्टर्ड एकाउण्टेण्टस् काठमाण्डौंको कम्पनीको ४९औं वार्षिक साधारण सभा सम्पन्न भए पश्चात् तेश्रो कार्यकाल समाप्त हुँदैछ ।

कम्पनी ऐन, २०६३ मा भएको प्रावधान अनुसार कम्पनीको लेखापरीक्षण गर्न एउटै वैधानिक लेखापरीक्षकलाई लगातार तीन पटकभन्दा बढी लेखापरीक्षक नियुक्त गर्न नसकिने व्यवस्था रहेको छ । साविक वैधानिक लेखापरीक्षक, श्री बि. के. अग्रवाल एण्ड कं., चार्टर्ड एकाउण्टेण्टस् कम्पनी ऐन, २०६३ को दफा १११ को उपदफा ३ को प्रावधान बमोजिम पुनः नियुक्त हुन सक्नुहुने छैन ।

४९औं वार्षिक साधारण सभाबाट, कम्पनीको संचालक समितिको लेखापरीक्षण समितिले सिफारिश गरे बमोजिम आर्थिक वर्ष २०८०/८१ (२०२३/२४) का लागि कम्पनीको वैधानिक लेखापरीक्षक नियुक्ती र निजहरूको पारिश्रमिक निर्धारण गर्ने प्रस्तावलाई स्वीकृत गर्नुपर्नेछ ।

संचालक समिति, कम्पनीका साविक वैधानिक लेखापरीक्षक श्री बि. के. अग्रवाल एण्ड कं., चार्टर्ड एकाउण्टेण्टस् काठमाण्डौंले आर्थिक वर्ष २०७९/८० (२०२२/२३) को कार्यकालमा यस कम्पनीलाई प्रदान गर्नुभएको उल्लेख्य सेवाहरू प्रति आभार तथा धन्यवाद प्रकट गर्दछ ।

संचालक समिति स्तरीय समितिहरू

कम्पनीको संचालक समितिबाट संचालक समिति स्तरीय समितिलाई कम्पनी ऐन, २०६३, प्रचलित कानून तथा नियमहरू तथा अन्य संस्थागत सुशासन सम्बन्धी अभ्यासहरूको परिधिभित्र रही अधिकार प्रत्यायोजन गर्ने गर्दछ । कम्पनीमा निम्नानुसारका संचालक समितिबाट गठित प्रमुख उप समितिहरू रहेका छन्:

लेखापरीक्षण समिति

कम्पनी ऐन, २०६३ (सन् २००६) को दफा १६४ को व्यवस्था बमोजिम लेखापरीक्षण समिति स्थापना गरिएको छ । यस लेखापरीक्षण समितिको प्राथमिक उद्देश्य भनेको कम्पनीको लेखा तथा वित्तीय विवरणहरूको पुनरावलोकन गरी यस्ता विवरणमा उल्लेख गरिएका तथ्यहरूको सुनिश्चित गर्ने, आन्तरिक नियन्त्रण प्रणाली तथा जोखिम व्यवस्थापन पद्धति पुनरावलोकन गर्ने, अनुगमन गर्ने र आन्तरिक लेखापरीक्षण क्रियाकलापको प्रभावकारी रूपमा सुपरिवेक्षण तथा पुनरावलोकन गर्ने, लेखापरीक्षकको नाम, पारिश्रमिक, ऐन बमोजिमको लेखापरीक्षकको नियुक्तिको शर्त तथा अवस्थाहरूको सिफारिस गर्ने, सोही बमोजिम साधारण सभाबाट अनुमोदनका लागि पेश गर्ने तथा कम्पनीको लेखा, वित्तीय व्यवस्थापन तथा लेखापरीक्षणको सन्दर्भमा संचालक समितिबाट निर्देशित यस्तै अन्य कार्यहरू गर्ने गर्दछ ।

कम्पनीको लेखापरीक्षण समितिमा श्री रवी भक्त श्रेष्ठ (अध्यक्ष), श्री शशीराज पाण्डे (सदस्य), र श्री निरन्जन कुमार टिबरेवाला (सदस्य) रहनुभएको छ । आन्तरिक लेखापरीक्षकले कार्यगत रूपमा कम्पनीको लेखापरीक्षण समिति समक्ष प्रतिवेदन पेश गर्दछ । समिक्षा आर्थिक वर्ष

२०७९/८० (२०२२/२३) को अवधिमा लेखापरीक्षण समितिको बैठक पाँच (५) पटक बस्यो । समिक्ष आर्थिक वर्षमा कम्पनीको लेखापरीक्षण समितिका सदस्यहरुलाई बैठक भत्ता बापत कुल रकम रु ३ लाख ७० हजार ५ सय ९० भुक्तानी गरिएकोछ । कम्पनी सचिवले लेखापरीक्षण समितिको सचिवको रुपमा कार्य गर्दछन् ।

क्यासिनो प्रोपर्टी लिज समिति

क्यासिनो प्रोपर्टी लिज समितिमा सञ्चालक समितिका चार जना सदस्यहरु, श्री दिनेश बहादुर बिष्ट, श्री निरन्जन कुमार टिबरेवाला, श्री राजेश काजी श्रेष्ठ र श्री प्रकाश विक्रम खत्री रहनुभएको छ । श्री दिनेश बहादुर बिष्ट क्यासिनो प्रोपर्टी लिज समितिका संयोजक हुनुहुन्छ । क्यासिनो प्रोपर्टी लिज उप समितिले कम्पनीको संचालक समिति समक्ष प्रतिवेदन पेश गर्दछ । कम्पनी सचिवले समितिको सचिवको रुपमा कार्य गर्दछन् । क्यासिनो प्रोपर्टी लिज समितिको मुख्य कार्य कम्पनीको क्यासिनो भवन तथा अन्य तत्सम्बन्धी सम्पत्तिहरुको लिजको सम्बन्धमा आवश्यक पुनरावलोकन गरी आवश्यकता अनुसार संचालक समितिको निर्णयार्थ परामर्श दिने रहेको छ । क्यासिनो प्रोपर्टी लिज उप समितिले संचालक समिति समक्ष सो सम्बन्धमा सुझावहरु पेश गर्ने गर्दछ ।

पारिश्रमिक पुनरावलोकन समिति

पारिश्रमिक पुनरावलोकन समितिमा कार्यसञ्चालन व्यवस्थापनमा संलग्न नरहनु भएका चार जना संचालक समितिका सदस्यहरु, श्री रवि भक्त श्रेष्ठ, संयोजक, समितिको सदस्यहरुमा श्री शशीराज पाण्डे, श्री निरन्जन कुमार टिबरेवाला र श्री प्रकाश विक्रम खत्री रहनुभएको छ । पारिश्रमिक पुनरावलोकन समितिले संचालक समिति समक्ष आफ्नो सुझाव सहित प्रतिवेदन पेश गर्दछ । कम्पनी सचिवले समितिको सचिवको रुपमा कार्य गर्दछन् ।

कम्पनीका कार्यकारी अध्यक्षको पारिश्रमिक र सुविधाहरुको पुनरावलोकन तथा निर्धारण गरी सञ्चालक समिति समक्ष सिफारिश पेश गर्ने उद्देश्यको परिपूर्ति गर्नका लागि पारिश्रमिक पुनरावलोकन समिति गठन भएको हो । पारिश्रमिक पुनरावलोकन समितिले सो सम्बन्धमा संचालक समिति समक्ष आवश्यक सुझाव सहित प्रतिवेदन पेश गर्ने गर्दछ । पारिश्रमिक पुनरावलोकन समितिले संचालक समिति समक्ष पेश गरेको सुझाव सहितको प्रस्ताव संचालक समितिबाट कम्पनीको वार्षिक साधारण सभामा प्रस्ताव पेश गर्न सो सिफारिस स्वीकृत गराउने, र सो सिफारिस प्रस्ताव संचालक समितिबाट पारित भए पश्चात् कम्पनीको वार्षिक साधारण सभा समक्ष संचालक समितिको तर्फबाट पेश गर्ने समेतका सम्बन्धीत सबै आवश्यक कार्य पारिश्रमिक पुनरावलोकन समितिले गर्दछ ।

पूँजीनिवेश समिति

कम्पनीको पूँजीनिवेश समितिमा चार जना संचालक समितिका सदस्यहरु, श्री दिनेश बहादुर बिष्ट, श्री शशीराज पाण्डे, श्री राजेश काजी श्रेष्ठ, श्री निरन्जन कुमार टिबरेवाला र श्री प्रकाश विक्रम खत्री समावेश हुनुहुन्छ । श्री दिनेश बहादुर बिष्ट पूँजीनिवेश समितिका संयोजक हुनुहुन्छ । पूँजीनिवेश समितिले कम्पनीको संचालक समिति समक्ष प्रतिवेदन पेश गर्दछ ।

पूँजीनिवेश समिति, काठमाण्डौं उपत्यका बाहिर विभिन्न स्तरका होटेलहरुमा सम्भाव्य पूँजीनिवेश गरी निर्माण गर्ने तथा तिनलाई संचालन र व्यावस्थापन गर्ने कम्पनीको रणनितिक परिकल्पना गरी त्यसको कार्यान्वयन गर्ने उद्देश्यले अभिप्रेरित भई गठन गरिएको हो । कम्पनी सचिवले समितिको सचिवको रुपमा कार्य गर्दछन् ।

औद्योगिक सम्बन्ध समिति

कम्पनीको सञ्चालक समितिको औद्योगिक सम्बन्ध समितिमा चार जना सञ्चालक समितिका सदस्यहरु, श्री दिनेश बहादुर बिष्ट, श्री राजेश काजी श्रेष्ठ, श्री निरन्जन कुमार टिबरेवाला र श्री प्रकाश विक्रम खत्री सदस्य रहनुभएको छ । श्री दिनेश बहादुर बिष्ट समितिका संयोजक हुनुहुन्छ । समितिले कम्पनीको सञ्चालक समिति समक्ष प्रतिवेदन पेश गर्दछ । कम्पनी सचिवले समितिको सचिवको रुपमा कार्य गर्दछ ।

औद्योगिक सम्बन्ध समितिको मुख्य कार्य कम्पनीको औद्योगिक सम्बन्धलाई पुनरावलोकन गर्ने, कम्पनीको मानव संशाधन तथा सो संग सम्बन्धीत क्षेत्र बीचको सम्बन्धलाई पुनरावलोकन गरी सुदृढ तथा प्रगाढ बनाउन संचालक समिति समक्ष आवश्यक सुझाव पेश गर्ने रहेकोछ ।

व्यवस्थापन स्तरका समितिहरु

संस्थागत सामाजिक उत्तरदायित्व व्यवस्थापन समिति

सञ्चालक समितिले औद्योगिक व्यवसाय ऐन, २०७६ र औद्योगिक व्यवसाय नियमावली २०७८ बमोजिम व्यवस्था गरिने संस्थागत सामाजिक

उत्तरदायित्व सम्बन्धी कार्यका लागि व्यवस्थापन स्तरीय समिति गठन गर्नका लागि कम्पनीका कार्यकारी अध्यक्षलाई अधिकार प्रत्यायोजन गरेकोछ ।

कम्पनीले कार्यकारी अध्यक्षको संयोजकत्वमा संस्थागत सामाजिक उत्तरदायित्व (Corporate Social Responsibility (CSR) व्यवस्थापन समिति गठीत छ । समितिको संरचनामा कार्यकारी अध्यक्ष, उपाध्यक्ष, महाप्रबन्धक – द सोल्टी काठमाण्डौं, प्रमुख लेखापाल, प्रमुख मानव संसाधन, कम्पनी सचिव, प्रबन्धक - परियोजनाहरू, र वरिष्ठ प्रबन्धक - प्रशासन तथा जनसम्पर्क रहेका छन् । कम्पनी सचिवले संस्थागत सामाजिक उत्तरदायित्व व्यवस्थापन समितिको सदस्य सचिवको रूपमा कार्य गर्दछन् ।

संस्थागत सामाजिक उत्तरदायित्व व्यवस्थापन समितिको मुख्य कार्य कम्पनीको तर्फबाट औद्योगिक व्यवसाय ऐन, २०७६ बमोजिम कम्पनीले व्यवस्था गरेको संस्थागत सामाजिक उत्तरदायित्व कोषको परिधि र प्रावधान भित्र रही विभिन्न संस्थागत सामाजिक उत्तरदायित्व सम्बन्धी क्रियाकलाप र गतिविधिहरू सञ्चालन गर्ने र त्यस्तो रकमलाई औद्योगिक व्यवसाय नियमावली, २०७८ र नेपालको प्रचलित कानूनहरूको पालना गर्दै उपयोग गर्ने रहेकोछ । कम्पनीको संस्थागत सामाजिक उत्तरदायित्व व्यवस्थापन समितिले संचालक समिति समक्ष प्रतिवेदन प्रस्तुत गर्ने गर्दछ ।

संस्थागत सामाजिक उत्तरदायित्व कर्पोरेट – विनियोजन

कम्पनीले औद्योगिक व्यवसाय ऐन, २०७६, औद्योगिक व्यवसाय नियमावली, २०७८ र सम्बन्धीत नियामक निकाय नेपाल सरकार, उद्योग मन्त्रालय, उद्योग विभागबाट जारी निर्देशिका निर्देशनहरू बमोजिम उपयोग हुने गरी खुद नाफाको एक प्रतिशत संस्थागत सामाजिक उत्तरदायित्व (CSR) वैधानिक कोषका लागि प्रत्येक आर्थिक वर्ष छुट्टयाएको रकमलाई संस्थागत सामाजिक उत्तरदायित्व अन्तर्गतका समाजिक गतिविधिहरूमा उपयोग गरिने व्यावस्था अनुरूप खर्च गरिनेछ ।

कम्पनी ऐन, २०६३ (२००६) को दफा १०९ (४) बमोजिम उल्लेख गर्नुपर्ने थप जानकारीहरू

कम्पनीको शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अङ्कित मूल्य, त्यस्तो शेयर जफत हुनुभन्दा अगावै सो बापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयरबापत रकम फिर्ता गरेको भए सोको विवरण

समिक्षा आर्थिक वर्ष २०७९/८०(२०२२/२३) को अवधिमा कम्पनीबाट कुनै पनि शेयर जफत भएको छैन ।

विगत आर्थिक वर्षमा कम्पनी र सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्त्यमा रहेको स्थितिको पुनरावलोकन

कम्पनीको सहायक कम्पनी सोल्टी हस्पिटालिटी लिमिटेडले व्यावसाय सञ्चालन गतिविधिहरू गरी रहेको जानकारी गराएको छ । उक्त सहायक कम्पनीको वित्तीय विवरणहरू कम्पनीको एकिकृत आर्थिक प्रतिवेदन (वित्तीय विवरण) अन्तर्गत समावेश गरिएकोछ ।

कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेको प्रमुख कारोबारहरू र सो अवधिमा कम्पनीको कारोबारमा आएको कुनै महत्वपूर्ण परिवर्तन

कम्पनीको प्रबन्धपत्रमा परिकल्पित मुख्य व्यावसाय आतिथ्यसत्कार (पर्यटन) व्यवसाय नै कम्पनीको प्रमुख कारोबार रहेको छ । समीक्षा आर्थिक वर्षमा कम्पनीको व्यवसायिक कारोबारमा कुनै महत्वपूर्ण परिवर्तन भएको छैन । त्यस्तै सहायक कम्पनीको प्रमुख कारोबार गर्ने उद्देश्यहरूमा कुनै परिवर्तन भएको छैन ।

विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयरधनीहरूले उपलब्ध गराएको जानकारी

समिक्षा आर्थिक वर्ष २०७९/८०(२०२२/२३) को अवधिमा कम्पनीका आधारभूत शेयरधनीहरूबाट कम्पनीलाई कुनै पनि जानकारी प्राप्त भएको वा प्रकटीकरण गरीएको छैन ।

विगत आर्थिक वर्षमा कम्पनीका सञ्चालक तथा पदाधिकारीहरूले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोबारमा निजहरू संलग्न रहेको भए सो सम्बन्धमा निजहरूबाट कम्पनीले प्राप्त गरेको जानकारी

कम्पनीसंग उपलब्ध जानकारी अनुसार कम्पनीका सञ्चालक तथा पदाधिकारीहरूले समीक्षा आर्थिक वर्ष २०७९/८०(२०२२/२३)को अवधिमा कम्पनीको कुनै पनि शेयरको स्वामित्व प्राप्त गरेको वा अधिग्रहण गरेको वा बिक्रि गरेको जानकारी प्राप्त भएको छैन ।

समिक्षा आर्थिक वर्ष (२०७९/८०(२०२२/२३) को अवधिमा कम्पनीसंग उपलब्ध जानकारी अनुसार कम्पनीका कुनै संचालक तथा कार्यालयका

पदाधिकारीहरु कम्पनीको शेयर कारोबारमा कुनै संलग्नता रहेको वा निजहरु कम्पनीको शेयर कारोबार सम्बन्धि प्रचलित नेपाल कानून विपरित कुनै कार्य गरेको जानकारी प्राप्त भएको छैन ।

विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्भौताहरुमा कुनै सञ्चालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराइएको जानकारीको व्यहोरा

आर्थिक वर्ष (२०७९/८०(२०२२/२३) मा कम्पनी सँग सम्बन्धित सम्भौताहरुमा कुनै सञ्चालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा कम्पनीलाई कुनै जानकारी प्राप्त भएको छैन ।

कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अङ्कित मूल्य तथा त्यसरी शेयर खरिद गरेबापत कम्पनीले भुक्तानी गरेको रकम

कम्पनीको आफ्नो शेयर आफैले खरिद गर्ने नीति नरहेको र समिक्षा आर्थिक वर्ष २०७९/८०(२०२२/२३)मा कम्पनीले आफ्नो शेयर आफै ले खरिद गरेको छैन ।

आन्तरिक नियन्त्रण प्रणाली भए वा नभएको र भएको भए सोको विस्तृत विवरण

कम्पनीले होटेल सञ्चालनको सम्बन्धमा होटेल व्यावस्थापन संग सम्बन्धीत आन्तरिक नियन्त्रण प्रणाली अन्तर्गतका निर्धारित तथा निर्देशन गरेका निर्देशिकाहरुको अभ्यास तथा परिपालना गर्दछ। यसका अतिरिक्त, आन्तरिक नियन्त्रण प्रणालीका लागि कम्पनीको आफ्नै विस्तृत वित्तीय कार्यविधि र विनियमावलीहरु समेतबाट होटेल व्यावस्थापन निर्देशित छ। कम्पनीमा निम्न लिखित आन्तरिक नियन्त्रण प्रणालीहरु क्रियाशिल रही अभ्यस्त छन् :-

- (क) होटेल संचालनको लागि प्रक्रियागत सञ्चालन निर्देशिकाहरु, कार्यविधिहरु र मार्ग निर्देशिकाहरु ।
- (ख) आर्थिक नीति एवं लेखा सम्बन्धी निर्देशिकाहरु ।
- (ग) महिनावारी प्रतिवेदनको रुपमा सम्प्रेषण गरिने आन्तरिक अनुगमन एवं नियन्त्रण प्रणाली अन्तर्गतका विवरणहरु ।
- (घ) आर्थिक कारोवारहरुलाई समुचित एवं यथोचित नियन्त्रण गर्नका लागि होटेलको आन्तरिक लेखापरीक्षण यूनिट कार्यरत रहेको छ ।
- (ङ) कम्पनीको आन्तरिक लेखापरीक्षणले स्वतन्त्र रुपमा बाह्य प्रमाणिक लेखापरीक्षक, चार्टर्ड एकाउण्टेण्टबाट नियमित रुपमा लेखापरिक्षण गरी प्रतिवेदन पेश गर्ने गर्दछ ।
- (च) व्यवस्थापन तथा लेखापरीक्षण समितिद्वारा आन्तरिक नियन्त्रण प्रणालीको आवधिक पुनरावलोकन ।
- (छ) होटेलको प्रवेश कार्यालय (फ्रन्ट अफिस), आरक्षण (रिजर्भसन), लेखा सम्बन्धी हिसाब किताब तथा माल सामानको (इन्भेन्ट्रीज) व्यावस्थापनको लागि कम्प्यूटरीकृत प्रविधिको अवलम्बन गरिएकोछ ।
- (ज) होटेल व्यवस्थापकबाट प्रत्येक छ महिनाको अन्तरालमा गरिने कन्ट्रोल सेल्फएसेस्मेन्टका प्रक्रियाहरु ।

समिक्षा आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण

| क्रम संख्या | विवरण | रकम रुपैयां | | वृद्धि/(कमी) प्रतिशतमा |
|-------------|--------------------------|-----------------------------------|-----------------------------------|------------------------|
| | | समिक्षा वर्ष २०७९/८० (२०२२/२३) | अघिल्लो वर्ष २०७८/७९ (२०२१/२२) | |
| १. | कर्मचारी खर्च | ५०२,३६८,१३१ | ३२३,३९४,६१८ | ५५.३४% |
| २. | संचालन (व्यवस्थापन) खर्च | २७७,३४३,५६५ | १५४,७१५,११३ | ७९.२६% |
| | जम्मा | ७७९,७११,६९६ | ४७८,१०९,७३१ | ६३.०८% |

आर्थिक वर्ष २०७९/८०(२०२२/२३) को कुल व्यवस्थापन खर्च गत आर्थिक वर्षको तुलनामा ६३.०८% प्रतिशतले बढेको छ ।

लेखापरीक्षण समितिका सदस्यहरुको नामावली, निजहरुले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेको काम कारबाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सो को विवरण

कम्पनीमा सञ्चालक समितिका निम्न सदस्यहरु रहेको एउटा लेखापरिक्षण समिति रहेको छ :

| क्रम संख्या | विवरण | हैसियत वा पद |
|-------------|------------------------|--------------|
| १. | श्री रवि भक्त श्रेष्ठ, | अध्यक्ष |

| | | |
|----|-------------------------------|-------|
| २. | श्री शशि राज पाण्डे, | सदस्य |
| ३. | श्री निरन्जन कुमार टिबरेवाला, | सदस्य |

लेखापरीक्षण समितिको बैठक त्रैमासिक रुपमा बस्ने गर्दछ । लेखापरीक्षण समितिले कम्पनीको आन्तरिक तथा बैधानिक लेखापरीक्षण सम्बन्धी प्रतिवेदनहरूको समिक्षा, आन्तरिक नियन्त्रण प्रणालीको अनुपालनाको पुनरावलोकन, लिन बाँकी प्राप्य असामीहरूबाट असुली आदि तथा होटेलको वित्तीय कार्यसम्पादनको लेखाजोखा गर्ने गर्दछ । लेखापरीक्षण समितिले सो समितिको बैठक पश्चात् लगतै बस्ने संचालक समितिको बैठकमा समितिको बैठकको काम कार्यवाहीको विवरण पेश गर्दै समीक्षात्मक निर्देशनका लागि प्रतिवेदन पेश गर्दछ ।

समीक्षा आर्थिक वर्षमा लेखापरीक्षण समितिले कम्पनीका वैधानिक लेखापरीक्षक, स्वतन्त्र आन्तरिक लेखापरीक्षकहरू, कार्यकारी अध्यक्ष, उपाध्यक्ष, महा-प्रबन्धक, वित्त नियन्त्रक, मुख्य लेखापाल, क्रेडिट मैनेजरलाई लेखापरीक्षण समितिको बैठकहरूमा आमन्त्रित गरी छलफल गर्दछ । वैधानिक लेखापरीक्षकले लेखापरीक्षण समितिमा आफ्नो प्रारम्भिक वैधानिक लेखापरीक्षण प्रतिवेदन पेश गर्ने गर्दछ ।

कम्पनी सचिवले लेखापरीक्षण समितिको सचिवको रुपमा कार्य गर्ने गर्दछ ।

समीक्षा आर्थिक वर्ष (२०७९/८०(२०२२/२३)मा लेखापरीक्षण समितिले तपसिल बमोजिमको कार्यसम्पादन गर्‍यो :

- (क) लेखापरीक्षण समितिले होटेलको लिनुपर्ने बाँकी प्राप्य असामीहरूको असुलीकालागि त्रैमासिक रुपमा विस्तृत पुनरावलोकन गरी सबै पुराना प्राप्त हुन बाँकी असामीहरूको असुलीका लागि आवश्यक उपायहरू अवलम्बन गरी कार्यवाही गर्न निर्देशन सहित असामीहरूको असुली प्रक्रियालाई सुदृढ पारी नियन्त्रित रुपमा असामीहरूको असुली गर्न व्यवस्थापनलाई आवश्यक निर्देशन जारी गर्‍यो ।
- (ख) लेखापरीक्षण समितिले आर्थिक वर्ष (२०७९/८०(२०२२/२३)को कम्पनीका वार्षिक आर्थिक विवरणहरू सहितको वैधानिक लेखापरीक्षकबाट प्राप्त भएको प्रारम्भिक वैधानिक लेखापरीक्षण प्रतिवेदनहरूको समीक्षा गरी लेखापरीक्षण भएका वित्तीय विवरणहरू, कम्पनी ऐन २०६३ को दफा ८४ बमोजिम तयार पारिएको संक्षिप्त वार्षिक आर्थिक विवरणहरू, कम्पनी ऐन, २०६३ को दफा ७८ बमोजिमको प्रतिवेदन, संस्थागत सुशासन अनुपालना सम्बन्धी वार्षिक प्रतिवेदन, र मिति २०८० आषाढ ३२ मा अन्त्य भएको आर्थिक वर्षको वित्तीय भ्रलकहरूलाई समीक्षात्मक अध्ययन, विश्लेषण तथा विस्तृत छलफल पश्चात् कम्पनीको सञ्चालक समिति समक्ष तिनको अभिग्रहण तथा स्वीकृतिको लागि प्रतिवेदन सहित सञ्चालक समिति समक्ष प्रस्तुत गर्ने कार्य गर्‍यो ।
- (ग) लेखापरीक्षण समितिले त्रैमासिक रुपमा प्राप्त कम्पनीका आन्तरिक लेखापरीक्षण प्रतिवेदनहरूको समीक्षात्मक छलफल गरी त्यसमा औल्याईएका कैफियतहरूमा सुधारात्मक उपायहरू अवलम्बन गर्न तथा सो सम्बन्धी सिफारिशहरूको कार्यान्वयन गर्न गराउनका लागि व्यवस्थापनलाई आवश्यक निर्देशन जारीगर्ने कार्य सम्पादन गर्‍यो ।
- (घ) लेखापरीक्षण समितिले कम्पनीका आन्तरिक लेखापरीक्षकको वार्षिक कार्य क्षमताको पुनरावलोकन गरी आर्थिक वर्ष (२०७९/८०(२०२२/२३)का लागि कम्पनीको स्वतन्त्र आन्तरिक लेखापरीक्षकमा नियुक्ति र नीजको पारिश्रमिक समेत निर्धारण गरी निजहरूको नियुक्तिको लागि सिफारिश गर्ने कार्य गर्‍यो ।
- (ङ) लेखापरीक्षण समितिले सञ्चालक समितिलाई जानकारी गराए बमोजिम कम्पनीका पुराना असामीहरूबाट असूल उपर हुन बाँकी प्राप्तहरू उठाउनका लागि कम्पनीको व्यवस्थापनले हर-सम्भव कार्यवाहीहरू अवलम्बन गरेको तथा पुराना प्राप्तहुन बाँकी असामीहरूको असुली प्रक्रिया सन्तोषजनक रहेकोछ ।
- (च) लेखापरीक्षण समितिले आफ्ना बैठकहरूमा कम्पनीको व्यवस्थापनलाई त्रैमासिक रुपमा कार्यान्वयन गर्न दिएका विभिन्न सिफारिसहरू तथा निर्देशनहरूको सम्बन्धमा संचालक समिति समक्ष प्रतिवेदन पेश गर्‍यो ।
- (छ) लेखापरीक्षण समितिले कम्पनीको वैधानिक लेखापरीक्षकको नियुक्ति तथा निजहरूको पारिश्रमिक निर्धारण गर्न कम्पनीका शेयरधनीहरूको ४८औं वार्षिक साधारण सभा समक्ष सिफारिस गर्‍यो ।

संचालक समिति, लेखापरीक्षण समितिका अधिकांश सिफारिसहरूलाई कम्पनीको व्यवस्थापनले पालना गरेको वा केही सिफारिश तथा निर्देशनहरू कार्यान्वयन हुने क्रममा रहेको तथा सो को पालनाको स्थिति सन्तोषजनक रहेको सहर्ष जानकारी गराउदछ ।

कम्पनीको लेखापरीक्षण समितिका सदस्यहरु, समीक्षा आर्थिक वर्ष (२०७९/८०(२०२२/२३) को आन्तरिक लेखापरीक्षण प्रतिवेदनहरुमा कुनै पनि गम्भीर विषय नआँल्याईएको सहर्ष जानकारी गराउदछ। कम्पनीको आन्तरिक नियन्त्रण प्रणाली सन्तोषजनक रहेको छ।

सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख, कम्पनीका आधारभूत शेयरधनी वा निजको नजिकका नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै रकम बुझाउन बाँकी भए सो कुरा

कम्पनीको संस्थागत शेयर स्वामित्व रहेको संचालकसंग सम्बद्ध निकाय नेपाल वायुसेवा निगम (एन ए सि) बाट प्राप्त गर्नुपर्ने बक्यौता रुपैयाँ ५ करोड ०४ लाख ४० हजार (गत आर्थिक वर्ष रुपैयाँ ४ करोड ३२ लाख ३० हजार) असुल उपर हुन बाँकी छ। उक्त रकम कम्पनीको फ्लाइट केटरिंग डिभिजन सोल्टी गेट गुरमेटद्वारा नेपाल वायुसेवा निगमका अन्तर्राष्ट्रिय हवाई उडानहरुमा इन्फलाईट केटरिंग खानपानको सेवा प्रदान गरे वापतको नियमित व्यावसायिक कारोबार अर्न्तगतको असुल उपर हुन बाँकी रकम संग सम्बन्धीत छ। कम्पनीको नेपाल वायुसेवा निगमसँग विगत धेरै वर्ष देखि नियमित रुपमा व्यावसायिक सम्बन्ध रहँदै आएको छ।

सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख तथा पदाधिकारीहरुलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम

कम्पनीको संचालक समितिका सदस्यहरुलाई बैठक भत्ता प्रति बैठक रुपैयाँ २५ हजार (कर पश्चात्) बाहेक अन्य कुनै पनि तलब, भत्ता र सुविधाहरु भुक्तानी गरिएको छैन।

कम्पनीको संचालक समितिका गैर कार्यकारी सञ्चालक सदस्यहरुलाई आर्थिक वर्ष २०७९/८० (२०२२/२३) मा कम्पनीले कुल बैठक भत्ता वापत रुपैयाँ १४ लाख ९४ हजार १ सय २३ भुक्तानी गरेको छ।

आर्थिक वर्ष २०७९/८० (२०२२/२३) मा कम्पनीका कार्यकारी अध्यक्ष, उपाध्यक्ष, महाप्रबन्धक र प्रबन्धकहरुलाई पारिश्रमिक, भत्ता र अन्य सुविधाहरु वापत रुपैयाँ १४ करोड ३६ लाख ४६ हजार ३ सय ७७ (अघिल्लो आर्थिक वर्ष रु. ६ करोड ८६ लाख ४ हजार ९ सय ७२) भुक्तानी गरिएको छ।

कम्पनीले कार्यकारी अध्यक्ष, उपाध्यक्ष र महाप्रबन्धकहरुलाई अन्य सुविधाहरुको रूपमा ड्राइभर, सवारी साधनको इन्धन तथा मर्मतसम्भार सहित कार्यालय सवारी साधन (कार) पनि उपलब्ध गराउने व्यवस्था गरेको छ।

शेयरधनीहरुद्वारा दावी नगरी बाँकी रहेको लाभांशको रकम

कम्पनीका केही शेयरधनी महानुभावहरुले ३१ आषाढ २०८० (१६जुलाई २०२३) गते सम्म विगत आर्थिक वर्षहरुको बुझिलिन बाँकी लाभांश रकम अझै पनि बुझिनलिएको कुल रकम रुपैयाँ १ करोड ३५ लाख ३९ हजार ९ मात्र (गत आर्थिक वर्ष रुपैयाँ १ करोड ५ लाख १४ हजार ६ सय १६) रहेको छ।

उल्लिखित बुझिनलिएको लाभांश मध्ये, आर्थिक वर्ष २०४९/५० देखि २०७३/७४ (१९९२/९३ देखि २०१६/१७) सम्मको बुझिनलिएको लाभांश रकम रु. ३२,८१,९७९ (गत वर्ष रु. २८,७६,३०४) समेत समावेश छ र यो बुझिनलिएको लाभांश रकम लाभांश घोषणा गरेको मितिले पाँच वर्ष नाघेको अवधिको रहेकोछ।

कम्पनी कानून बमोजिम, कुनै पनि शेयरधनी महानुभावले दावि नगरेको / भुक्तानी नलिएको बाँकी लाभांश कम्पनीले आफ्नो वार्षिक साधारण सभाबाट लाभांश वितरण गर्ने प्रस्ताव पारित गरेको मितिले पाँच वर्ष नाघेको लाभांश नेपाल सरकारद्वारा स्थापित लगानीकर्ता संरक्षण कोषमा जम्मा गर्नुपर्ने व्यवस्था रहेकोछ।

तसर्थ, माथि उल्लेखित आर्थिक वर्षहरुको भुक्तानी नलिएको बाँकी लाभांश रकम सम्बन्धित सबै शेयरधनी महानुभावहरुलाई उक्त भुक्तानी लिन बाँकी लाभांश रकम यथाशिघ्र कम्पनीका शेयर रजिष्ट्रार एन आई वि एल एस क्यापिटल मार्केट लिमिटेड, लाजिम्पाट काठमाण्डौंबाट वा कम्पनीको रजिष्ट्रार कार्यालय ताहाचल, काठमाण्डौंमा सम्पर्क राखी बुझी लिनुहुन हार्दिक अनुरोध गरिन्छ।

कम्पनी ऐन, २०६३ को दफा १४१ बमोजिम सम्पत्ति खरिद वा बिक्री गरेको कुराको विवरण

आर्थिक वर्ष २०७९/८० (२०२२/२३) को अवधिमा कम्पनी ऐन, २०६३ को दफा १४१ बमोजिमको सम्पत्ति प्राप्ति वा बिक्री भएको छैन।

कम्पनी ऐन, २०६३ को दफा १७५ बमोजिम सम्बद्ध कम्पनी बीच भएको कारोबारको विवरण

आर्थिक वर्ष २०७९/८० (२०२२/२३) को अवधिमा कम्पनी ऐन, २०६३ को दफा १७५ बमोजिम सम्बद्ध कम्पनीहरु बीच कुनै कारोबार भएको छैन।

कम्पनी ऐन, २०६३ तथा प्रचलित कानून बमोजिम सञ्चालक समितिको प्रतिवेदनमा खुलाउनु पर्ने अन्य कुनै कुरा

समीक्षा आर्थिक वर्ष (२०७९/८० (२०२२/२३) को अवधिमा कम्पनी ऐन, २०६३ तथा प्रचलित कानून बमोजिम संचालक समितिको प्रतिवेदनमा उल्लेख गर्नुपर्ने अन्य कुराहरु छैनन् ।

अन्य आवश्यक कुराहरु

संचालक समितिले खुलाउनुपर्ने अन्य सम्बद्ध आवश्यक विषयहरु केही नभएको ।

धितोपत्र दर्ता तथा निष्कासन नियमावली २०७३ (२०१६) को नियम २६ को उपनियम (२) सँग सम्बन्धित अनुसूचि १५ अनुसार वार्षिक प्रतिवेदनमा समावेश गर्नुपर्ने जानकारीहरु सँग सम्बन्धित विवरणहरु:

सञ्चालक समितिको प्रतिवेदन

संचालक समितिको प्रतिवेदन, वार्षिक प्रतिवेदन २०७९/८० (२०२२/२३) मा सञ्चालकको प्रतिवेदन खण्डमा समावेश गरिएको छ ।

लेखापरिक्षकको प्रतिवेदन

लेखापरिक्षकको प्रतिवेदन, वार्षिक प्रतिवेदन २०७९/८० (२०२२/२३) को आर्थिक विवरणहरूसँग सम्बन्धित शीर्षकमा समावेश गरिएको छ ।

लेखापरिक्षण गरिएको वित्तीय प्रतिवेदन

कम्पनीको आर्थिक वर्ष २०७९/८० (२०२२/२३) को लेखापरिक्षण गरिएको वित्तीय प्रतिवेदन, २०८० आषाढ ३१ गते सम्मको वित्तीय स्थितिको विवरण (वासलात) को विवरण, नाफा नोक्सान हिसाब विवरण तथा अन्य विस्तृत आय विवरण (नाफा नोक्सान हिसाब) र नगद प्रवाह विवरण, तथा मिति २०८० आषाढ ३१ गते अन्त्य भएको आर्थिक वर्षको ईक्वीटीमा भएको परिवर्तनको विवरण तथा आर्थिक विवरणहरु सम्बन्धी टिप्पणीहरु र अनुसूचिहरु सहितका आर्थिक विवरणहरु कम्पनीको वार्षिक प्रतिवेदन (२०७९/८० (२०२२/२३) को सम्बन्धीत शीर्षक अन्तर्गत संलग्न कम्पनीको वित्तीय विवरणमा उल्लेख गरिएको छ ।

कानुनी कारवाही सम्बन्धी विवरण

(क) आर्थिक वर्षका त्रैमासिक अवधिमा कम्पनीले दायर गरेको वा यसका विरुद्ध दायर गरेको मुद्दाको विवरण:

- कम्पनीले होटल व्यवस्थापन सम्झौता (एचएमए) बमोजिम मध्यस्थ नियुक्तिका लागि सम्मानित उच्च अदालत पाटनबाट रिट खारेजको फैसलाको उपर विपक्षीहरु मध्यस्थताको स्थायी अदालत नेदरल्याण्ड्स, महासचिव, सिंगापुर अन्तर्राष्ट्रिय मध्यस्थता केन्द्र, र हलिडे इन्स (चाइना) लिमिटेड, हङकङ विरुद्ध श्री सर्वोच्च अदालतमा मुद्दा दोहोर्थाई पाउनको लागि निवेदन दायर गरेको थियो । यो मुद्दा सम्मानित सर्वोच्च अदालतमा विचाराधीन रहेको छ ।
- कम्पनीले समीक्षा अवधिमा प्रतिवादी श्रम कार्यालय काठमाडौं र ११ जना श्रमिक विरुद्ध उच्च अदालत पाटनमा रिट दायर गरेको थियो । उक्त रिट सम्माननीय उच्च अदालतले खारेज गरेको छ ।
- कम्पनीले समीक्षा अवधिमा प्रतिवादी ११ जना श्रमिक विरुद्ध श्रम अदालत काठमाडौंमा निवेदन दायर गरेको छ। यो मुद्दा माननीय श्रम अदालत काठमाडौंमा विचाराधीन छ ।
- कम्पनीले अर्थ मन्त्रालयले क्यासिनो बन्द अवधिको लागि दाबी गरेको क्यासिनो रोयल्टी विरुद्ध सम्मानित सर्वोच्च अदालतमा रिट दायर गरेको थियो जसमा श्री सर्वोच्च अदालतले अन्तरिम आदेश जारी गरेको थियो । सम्मानित सर्वोच्च अदालतले समीक्षा अवधिमा रिट खारेज गरेको छ जसमा फैसलाको पूर्ण पाठ आउन बाँकी रहेको छ ।
- कम्पनीले आर्थिक वर्ष २०७२/०७३, २०७३/०७४ र २०७४/०७५ को स्वयं कर निर्धारण गरि पेश गरेको आयकर विवरणमा समावेश भएको खर्चलाई अर्थ मन्त्रालय, ठूला करदाताको कार्यालय अस्विकृत गरेकोमा त्यसलाई चुनौती दिँदै राजस्व न्यायाधिकरणमा पुनरावेदन दायर गरेको थियो । उक्त कर सम्बन्धी मुद्दा राजस्व न्यायाधिकरणमा विचाराधीन रहेको छ ।

ख. कम्पनीको संस्थापक वा सञ्चालकद्वारा वा निजहरुका विरुद्धमा वैधानिक नियमको उल्लङ्घन वा फौजदारी कसुरमा मुद्दा दायर भएको भए:

कम्पनीले आर्थिक वर्ष २०७९/०८० मा त्यस्तो कुनै जानकारी प्राप्त गरेको छैन ।

ग. कुनै संस्थापक वा सञ्चालकले वा निजहरुका विरुद्ध आर्थिक अपराध गरेको अभियोगमा मुद्दा दायर भएको भए:

कम्पनीले आर्थिक वर्ष २०७९/०८० मा त्यस्तो कुनै जानकारी प्राप्त गरेको छैन ।

कम्पनीको शेयर कारोवारको कार्यसम्पादन विश्लेषण

(क) धितोपत्र बजारमा कम्पनीको शेयरको कारोवारका सम्बन्धमा व्यवस्थापनको दृष्टिकोण :-

कम्पनीको शेयरको मूल्य र कारोवार नेपाल स्टक एक्सचेन्ज लिमिटेड (नेप्से) मार्फत खुला शेयर बजार सञ्चालनबाट निर्धारण हुनेभएकाले कम्पनीको शेयरको कारोवारमा व्यवस्थापनको दृष्टिकोण तटस्थ रहेको छ ।

(ख) अधिल्लो आर्थिक वर्षको प्रत्येक त्रैमासिक अवधिमा कम्पनीको शेयरको कारोवारको कुल कारोबार शेयर संख्या र कारोबार दिनको साथै कम्पनीको शेयर कारोवारको अधिकतम, न्यूनतम र अन्तिम मूल्य:-

समिक्षा आर्थिक वर्ष (२०७९/८० (२०२२/२३) को अवधिमा कम्पनीको प्रत्येक त्रैमासिक अवधिको शेयर कारोवारको अधिकतम, न्यूनतम, अन्तिम मूल्य, कारोवार भएको कुल दिन तथा कुल कारोवार संख्या निम्न बमोजिम रहेको छ :

| आर्थिक वर्ष २०७९/८० (२०२२/२३) त्रैमासिक अवधि | आर्थिक वर्ष २०७९/८० (२०२२/२३) शेयरको मूल्य (रुपैयाँमा) (परल मूल्य प्रति शेयर रु. १०का दरको) | | | आर्थिक वर्ष २०७९/८० (२०२२/२३) शेयर कारोवार | | |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------|---------|--------|--------------------------------------------|------------|-----------------|
| | अधिकतम | न्यूनतम | अन्तिम | कुल दिन | कुल संख्या | कुल शेयर संख्या |
| पहिलो त्रैमासिक (आश्विन मसान्त) | २५२.६० | १९१.८० | २०३.०० | ६६ | ५,८९१ | २,२१७,५०३ |
| दोश्रो त्रैमासिक (पौष मसान्त) | २३९.७० | २००.१० | २२२.०० | ५२ | ५,६४४ | १,९८५,९४६ |
| तेस्रो त्रैमासिक (चैत्र मसान्त) | २४९.०० | २१५.६० | २४५.९० | ५६ | ५,४६७ | १,९९८,३७३ |
| चौथो त्रैमासिक (आषाढ मसान्त) | ५३६.०० | २४७.०० | ४८५.०० | ६२ | ४०,८११ | १२,९३१,४७० |
| | जम्मा | | | २३६ | ५७,८१३ | १९,०५३,२९२ |

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समस्याहरु र चुनौतीहरु

(क) आन्तरिक

यस कम्पनीको कुनै आन्तरिक समस्या नरहेको ।

(ख) बाह्य

- (१) संचालन लागत खर्चहरुमा हुने बृद्धि, पिउने पानीको अभाव, मानव संसाधनको बढ्दो लागत, बस्तु एवं सेवाहरुको मुल्य अभिवृद्धि, इन्धन उर्जा र उत्पादन तथा सेवाहरुको लागत र खर्च बृद्धिबाट पर्ने प्रतिकूल प्रभावहरु ।
- (२) नयाँ होटलहरु सञ्चालनमा आएका कारणबाट पर्यटकीय होटलहरुको कोठा आपूर्तिमा संख्यात्मक बृद्धि भएको भएतापनि कोठाहरुको मागमा भने तदनुसार अभिवृद्धि भएको छैन । कोठाहरुको आपूर्ति र मागको विचको सन्तुलनको दूरी अप्रत्याशित रूपले बढेको छ । अपेक्षा अनुरूप पर्यटक आगमनमा बृद्धि नभए सम्म होटल व्यवस्थापन चुनौतीपूर्ण रहेको छ ।
- (३) अन्तर्राष्ट्रिय स्तरमा घट्ने पर्यटन प्रतिकूलताका घटनाहरुको देशको पर्यटनमा पर्न सक्ने प्रतिकूल प्रभावहरु ।
- (४) राजनैतिक अस्थिरता र अशान्ति, आन्तरिक उपद्रव तथा पर्यटन भौतिक पूर्वाधारहरुको कमी र सरकारको पर्यटन सम्बन्धी नीतिबाट पर्ने प्रतिकूल प्रभावहरु ।
- (५) प्राकृतिक प्रकोपहरुबाट सृजित विपदहरु जस्तै भूकम्प, कोरोनाभाइरस कोभिड १९ महामारी संक्रमण फैलिने त्रास तथा अन्य आफत विपद र प्राकृतिक प्रकोपहरुको प्रभाव ।

(ग) रणनीति :

- (१) ग्राहक केन्द्रित सेवा संस्कृतिको अवधारणाको विकाश गरी होटलका अतिथि पाहुना ग्राहकहरुलाई अधिकतम सेवा र सुख:सुविधा प्रदान गर्ने ।
- (२) बजार अंशलाई सशक्त रूपमा विस्तार गरी अनुशासित अभिवृद्धि गर्ने रणनीति,
- (३) ग्राहकवर्ग र बजार अंशलाई आकर्षित गर्ने उत्पादन तथा सेवाहरुको अन्वेषण गरी विकास गर्ने ।
- (४) होटलका भौतिक पूर्वाधार संरचनाहरुको स्तरवृद्धि स्तरोन्नति गर्ने र कोषको लागत घटाउने उत्पादन तथा सेवाहरुको निरन्तर

विकास गर्दै अभिवृद्धि र लाभदायिकताको मार्ग अन्वेषण गर्ने ।

- (५) काठमाण्डौं बाहिरका होटेलहरूमा लगानी गर्ने वा संचालन व्यावस्थापन गर्ने सम्बन्धमा सम्भाव्यता अध्ययन गर्ने ।
- (६) अतिथि पाहुना ग्राहकहरूले होटेलबाट अपेक्षित भन्दा बढी स्तरीय र उत्कृष्ट सेवा हासिल गर्ने लक्ष्य प्राप्तीका लागि उत्पादन तथा सेवाहरूको निरन्तर स्तरोन्नति जारी राख्दै उत्कृष्टता हासिल गर्ने ।

संस्थागत सुशासन

संस्थागत सुशासन अभिवृद्धिका लागि व्यवस्थापनद्वारा चालिएका कदम

पारदर्शीता तथा उत्तरदायित्व संस्थागत सुशासनका दुई आधारभूत सिद्धान्त हुन् । कम्पनीमा आदर्श संस्थागत सुशासन प्रणालीको अभ्यासका सिद्धान्तहरू परिपालनका लागि कम्पनीको सञ्चालक समिति प्रतिबद्ध रहेको छ । कम्पनीको सञ्चालक समिति ३१ आषाढ २०८० मा समाप्त भएको आर्थिक वर्षमा कम्पनीले संस्थागत सुशासनका सम्पूर्ण अनुपालनाहरूको अनुसरण र तिनको अनुपालना गरेको सहर्ष जानकारी गराउदछ, जसमा तपसिलका तथ्यहरू समेत समावेश छन्:-

- (क) कम्पनीले संस्थागत सुशासन सम्बन्धी नेपाल सरकार, नेपाल धितोपत्र बोर्ड, नेपाल स्टक एक्सचेन्ज लिमिटेड र सीडीएस एण्ड क्लीयरिंग लिमिटेडबाट जारी गरेको ऐन कानून, नियम, निर्देशिका, निर्देशन, आदेश, दिशानिर्देशन, नियमावलीहरू तथा विनियमावलीहरूको पूर्णतः अनुपालना गर्दै आएको छ ।
- (ख) संचालक समिति तथा यसका उप समिति (संचालक समितिको लेखापरीक्षण समिति) को बैठकहरू नियमित रूपमा बस्ने गर्दछन् ।
- (ग) कम्पनीमा पर्याप्त रूपमा व्यावसायिक दक्षता सहितको अनुभवी व्यवस्थापन समूह रहेको छ ।
- (घ) होटेल संचालनका विविध गतिविधिहरूको पुनरावलोकन तथा व्यावस्थापनका विभिन्न क्षेत्रहरूको कार्यप्रगतिको विश्लेषण अनुगमनको लागि कार्यकारी पदाधिकारी समितिको नियमित समिक्षा बैठकहरू बस्ने गर्दछ ।
- (ङ) कम्पनीका पर्याप्त आन्तरिक नियन्त्रण प्रणाली, नीति निर्देशिकाहरू, कार्यविधिहरू, नियमहरू र सम्बन्धित ऐन तथा कानूनका प्रावधानहरूको अनुपालन तथा नियमित अनुगमन गर्ने गरेको छ ।
- (च) कम्पनीको आन्तरिक नियन्त्रण प्रणाली, नीति निर्देशिकाहरू, कार्यविधिहरू, नियमहरू र सम्बन्धित ऐन तथा कानूनका प्रावधानहरूको अनुपालन भए नभएको आन्तरिक परीक्षणका लागि एउटा बाह्य स्वतन्त्र आन्तरिक लेखापरिक्षक रहेकाछन् जसले स्वतन्त्ररूपमा आन्तरिक नियन्त्रण प्रणाली, प्रक्रियाहरू र नीतिहरूको अनुपालन भए नभएको जाँच गरी सुझाव सहित लेखापरीक्षण समितिलाई सोभै आवधिक आन्तरिक लेखापरिक्षण प्रतिवेदन पेश गर्ने गर्दछ । कम्पनीको आफ्नै पनि आन्तरिक लेखापरिक्षण इकाई समेत क्रियाशिल छ जसले होटेलको आन्तरिक नियन्त्रण प्रणालीको नियमित पुनरावलोकन गर्ने कार्य गर्दछ ।
- (छ) कम्पनीबाट नियमनकारी निकायहरू, कम्पनी रजिष्ट्रारको कार्यालय, नेपाल धितोपत्र बोर्ड, नेपाल स्टक एक्सचेन्ज लि., सीडीएस एण्ड क्लीयरिंग लिमिटेड, नेपाल राष्ट्र बैंक, र पर्यटन तथा नागरिक उड्डयन मन्त्रालय आदि बाट जारी गरिएका ऐन, नियम, विनियम, निर्देशिकाहरू र समय समयमा प्राप्त हुने निर्देशनहरूको पूर्ण अनुपालन भएको छ ।

सूचिकृत संगठित संस्थाहरूको लागि जारी गरिएको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ को दफा २०(४) को प्रयोजनार्थ वार्षिक प्रतिवेदनमा समावेश गरिएको प्रतिवेदनका प्रमुख बुँदाहरू समावेश भएको अनुपालन प्रतिवेदनको सारांश

कम्पनी सचिवले अनुपालना अधिकृतको रूपमा कार्यसम्पादन गर्दछन्, जसले कम्पनीमा समग्र अनुपालना सम्बन्धी कार्यको निरिक्षण तथा रेखदेख गर्दछन् । कम्पनीको समिक्षा आर्थिक वर्षमा, कम्पनी ऐन २०६३, धितोपत्र ऐन २०६३ तथा सो सम्बन्धी नियमहरू, विनियमहरू, निर्देशिका र संगठित संस्थाहरूको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ को सन्दर्भमा सम्बन्धीत अनुपालनाहरूको परिपालनाको अवस्था राम्रो रहेको छ । संगठित संस्थाहरूको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ अनुसार अनुपालनाहरूको परिपालना सम्बन्धी प्रतिवेदनको प्रमुख बुँदागत सारांश तल प्रस्तुत गरिएको छ :

- कम्पनीले आर्थिक वर्ष २०७९/८० (२०२२/२३) मा कुनै पनि धितोपत्र सार्वजनिक आव्हान तथा हकप्रद शेयर जारी गरेन, अतः कम्पनीले तत्सम्बन्धी व्यावस्था अनुसारका अनुपालनाहरू परिपालना गर्न परेन ।
- कम्पनीले जारी गरेको बोनस शेयर नेपाल धितोपत्र बोर्डमा सूचिकृत गरिएको छ ।
- कम्पनीले नियामक निकायका सम्बन्धित निर्देशिकाहरू, कानून, नियम र नियमावलीहरूमा निर्दिष्ट गरिए अनुसारका आवश्यक सबै

प्रतिवेदनहरू तोकिएको समयावधि भित्रै सम्बन्धित नियामक निकायमा बुझाएको छ। कम्पनिले आफ्नो व्यावसायिक कारोवारहरूको उचित अभिलेख राख्ने व्यवस्था विद्यमान प्रचलित कानून अनुसार गरेको छ।

- कम्पनीको वित्तीय स्थितिको विश्लेषण र मूल्यांकन गर्न आवश्यक पर्ने सम्पूर्ण जानकारीहरू नियामक निकाय समक्ष सम्पूर्ण र स्पष्ट रूपमा खुलाई गरी पेश गरेको छ।
- कम्पनीका कुनै पनि सञ्चालक, कर्मचारी, शेयरधनी वा कम्पनीको व्यावसायिक पेशागत सेवा प्रदायक वा तीनीहरूसँग प्रत्यक्ष वा अप्रत्यक्ष रूपमा सम्बद्ध कुनै व्यक्ति भित्रि वा अनधिकृत कारोवार (क्षलकष्मभच त्चबमप्लन) मा संलग्न भएको पाइएको छैन।
- कम्पनीले खुलासा गर्नुपर्ने आवश्यक सबै जानकारी सहितको त्रैमासिक वित्तीय विवरणहरू नियमित रूपमा प्रकाशित गरिरहेको छ।
- कम्पनीको हकमा लागु हुने प्रचलित कानून, कम्पनीको प्रबन्धपत्र र नियमावलीको प्रावधान बमोजिम संचालकको निर्वाचन, संचालकको मनोनयन/स्वतन्त्र संचालकको मनोनयन र तिनीहरूको कार्यकाल सम्बन्धी प्रावधानहरू उल्लेख भएका छन्।
- नियामक निकायले समय समयमा जारी गरेको निर्देशन तथा निर्देशिकाहरू र कम्पनीसंग सम्बन्धीत प्रचलित विद्यमान कानून र निर्देशन सहितका नियमहरूको अनुपालना विधिवत रूपमा गरिएको छ।

(टिप्पणी: यो संचालक समितिले स्वीकृत र वैधानिक लेखा परीक्षकबाट प्रमाणित गरेको संस्थागत सुशासन प्रतिवेदनको सार संक्षेप मात्र हो विस्तृत प्रतिवेदन सूचिकृत संगठित संस्थाहरूको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ बमोजिम नेपाल धितोपत्र बोर्डमा पेश गरिनेछ।)

कृतज्ञता तथा आभार

कम्पनीको सञ्चालक समितिले कम्पनीका सबै तहका कामदार कर्मचारीहरूलाई उनीहरूको काम, सौहार्दपूर्ण कार्यसम्पादन, समर्पण र प्रतिबद्धताको लागि हृदय देखि नै आभार, प्रशंसा तथा धन्यवाद व्यक्त गर्दै उहाँहरूको कम्पनी प्रतिको योगदानको लागि कदर अभिलेख गर्दछ। कम्पनीको उत्कृष्ट वित्तीय कार्यसम्पादनका साथमा माहामारीपछिको कठिन समय र प्रतिकूल परिस्थितिमा कम्पनी र व्यावस्थापन समूहको सफलतापूर्वक नेतृत्व गर्नुभई उत्कृष्ट कार्यसम्पादन गर्न सफल हुनुहुने कम्पनीका कार्यकारी अध्यक्षज्यू र उहाँको व्यावस्थापन समूहबाट सम्पादन भएको उत्कृष्टतम कार्यसम्पादनका लागि आभार तथा प्रशंसा व्यक्त गर्दै सञ्चालक समिति धन्यवाद दिन चाहन्छ।

कम्पनीको वार्षिक साधारण सभाहरूमा शेयरधनी महानुभावहरू सक्रिय सहभागिता जनाई यहाँहरूको निरन्तर अमूल्य सूक्ष्म दृष्टि, मार्गनिर्देशन, बहुमूल्य सहयोग एवं समर्थनका लागि सम्पूर्ण शेयरधनी महानुभावहरू प्रति सञ्चालक समिति आभार एवं कृतज्ञता व्यक्त गर्दछ।

कम्पनीलाई समिक्षा आर्थिक वर्षको अवधिमा निरन्तर सहयोग र संरक्षण प्रदान गर्नुहुने हाम्रा सम्पूर्ण सम्मानित अतिथिहरू, ट्राभल एजेन्सीहरू, एयरलाईन्सहरू, परियोजना परामर्शदाताहरू, ठेकेदारहरू, आपूर्तिकर्ताहरू, सेवा प्रदायकहरू, बैंकहरू, व्यावसायिक एसोसिएटहरू, तथा अन्य एजेन्सीहरूलाई संचालक समिति हार्दिक प्रशंसा तथा कृतज्ञता व्यक्त गर्दछ।

संचालक समितिले नेपाल सरकार, नेपाल राष्ट्र बैंक एवं अन्य सरकारी निकाय तथा नियामक निकायहरूबाट प्राप्त मार्गदर्शन र सहयोगको लागि सधन्यवाद आभार तथा कृतज्ञता व्यक्त गर्दै भविष्यमा पनि सो सहयोग, समर्थन र मार्गदर्शन निरन्तर प्राप्त भईरहने अपेक्षा गर्दछ।

दिनेश बहादुर बिष्ट

कार्यकारी अध्यक्ष

युवराज अधिकारी

दीपक राज जोशी (स्वतन्त्र संचालक)

प्रकाश बिक्रम खत्री

शशि राज पाण्डे

जया राज्य लक्ष्मी शाह

रवि भक्त श्रेष्ठ

राजेश काजि श्रेष्ठ

निरञ्जन कुमार टिबरेवाला

संचालकहरू

मिति: २०८० साल मंसिर १ गते

स्थान: काठमाण्डौ।

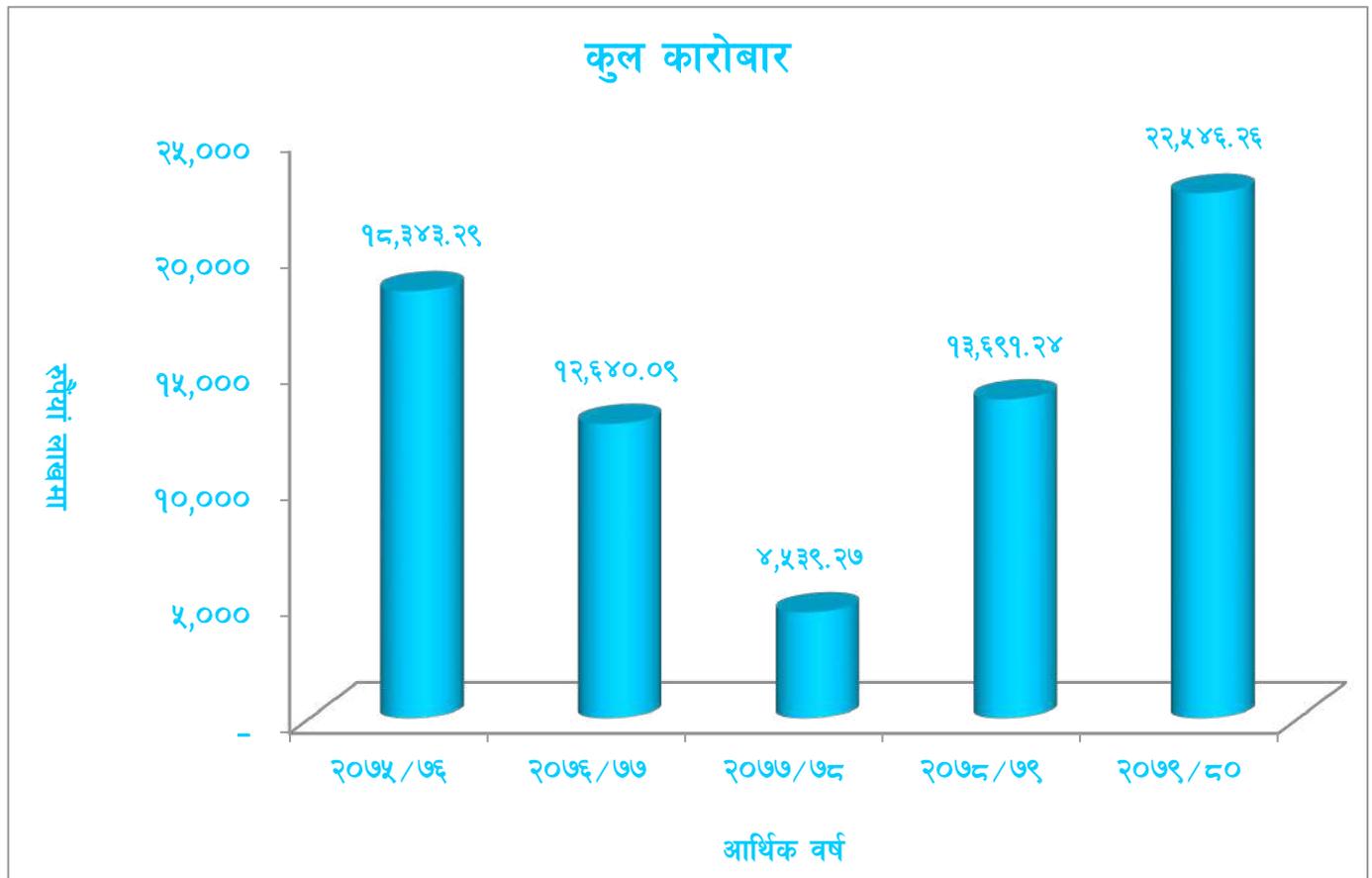
सोल्टी होटल लिमिटेड
वित्तीय भलक

कम्पनीले हासिल गरेको विगत पांच आर्थिक वर्षको संक्षिप्त तुलनात्मक प्रमुख वित्तीय सूचांकहरु देहाय बमोजिम रहेका छन्:-

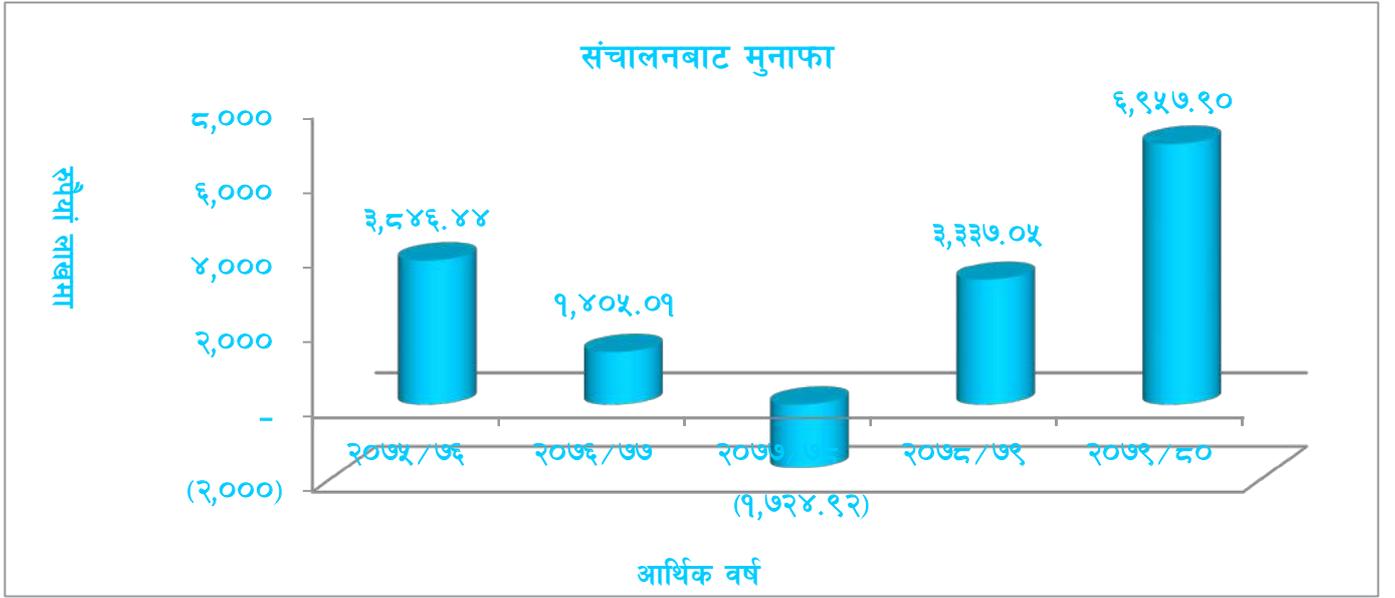
रुपैयां लाखमा

| विवरण | आर्थिक वर्ष | | | | |
|----------------------------------|-------------|-----------|------------|-----------|-----------|
| | २०७९/८० | २०७८/७९ | २०७७/७८ | २०७६/७७ | २०७५/७६ |
| कुल आमदानी | २२,५४६.२६ | १३,६९९.२४ | ४,५३९.२७ | १२,६४०.०९ | १८,३४३.२९ |
| कुल खर्चहरु | १५,५८८.३६ | १०,३५४.०९ | ६,२६४.९९ | ११,२३५.०८ | १४,४९६.८५ |
| संचालनबाट मुनाफा/ (नोक्सान) | ६,९५७.९० | ३,३३७.१५ | (१,७२४.९२) | १,४०५.०१ | ३,८४६.४४ |
| न्यून: वित्त लागत | ८६.६१ | १८५.४४ | २८.७२ | ५.७८ | ७.३० |
| आयकर अधिको मुनाफा/ (नोक्सान) | ६,८७१.२९ | ३,१५१.७१ | (१,७५३.६४) | १,३९९.२३ | ३,८३९.१४ |
| आयकर व्यवस्था | १,२४६.०८ | - | - | १५९.०३ | ७८०.०३ |
| स्थगन कर खर्च/(आमदानी) | ७५.४२ | १७९.२८ | ४९५.६९ | ११९.७८ | ६८.९९ |
| आयकर पछिको खुद मुनाफा/ (नोक्सान) | ५,५४९.८० | २,९७२.४३ | (२,२४९.३३) | १,१२०.४२ | २,९९०.१२ |
| यस वर्ष खुद जगेडामा सारेको | ५,५४९.८० | २,९७२.४३ | (२,२४९.३३) | १,१२०.४२ | २,९९०.१२ |

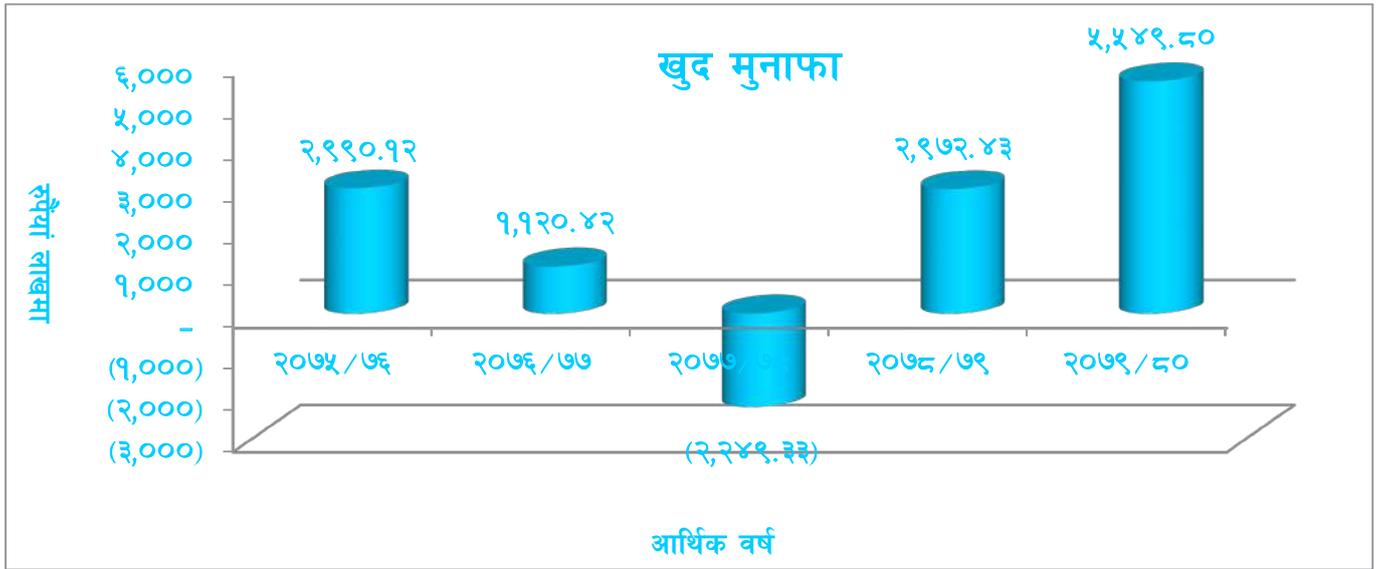
ग्राफ : वित्तीय भलक – कुल कारोबार



ग्राफ : वित्तीय भलक - संचालनबाट मुनाफा



ग्राफ : वित्तीय भलक - खुद मुनाफा

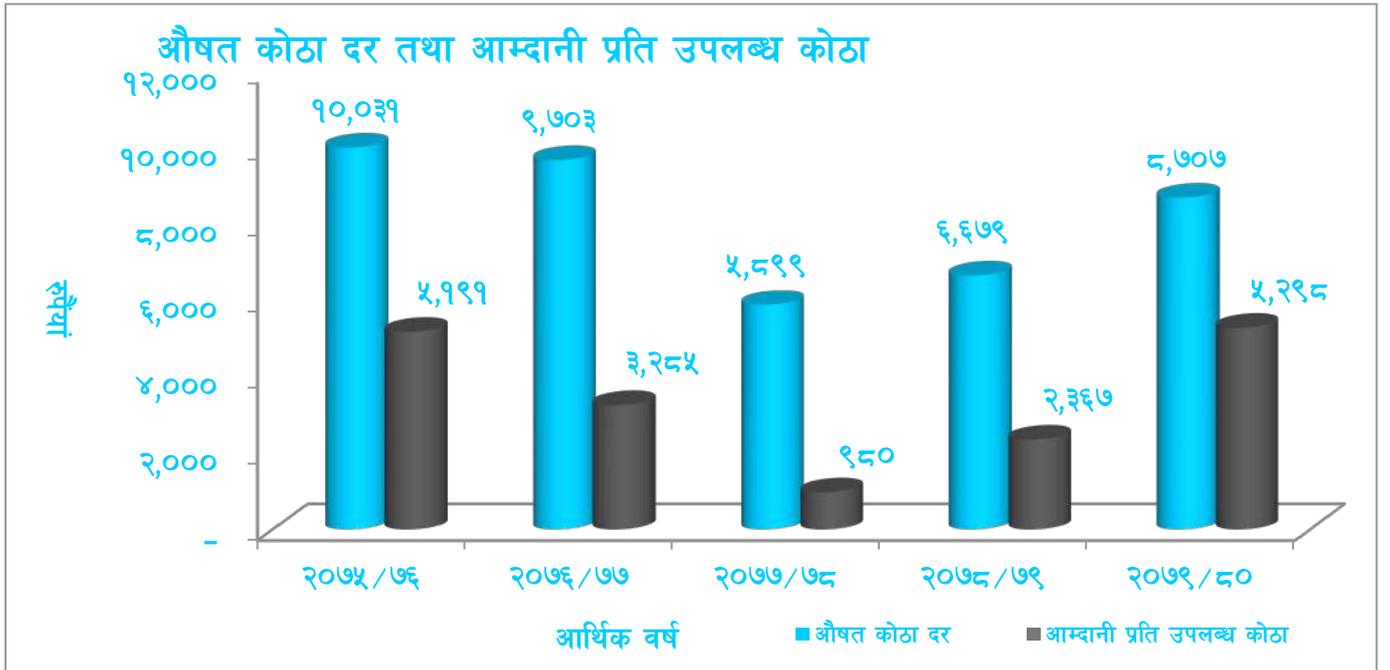


कोठा आमदानी, अक्षयपेन्सी, औषत कोठा दर तथा आमदानी प्रति उपलब्ध कोठा:-

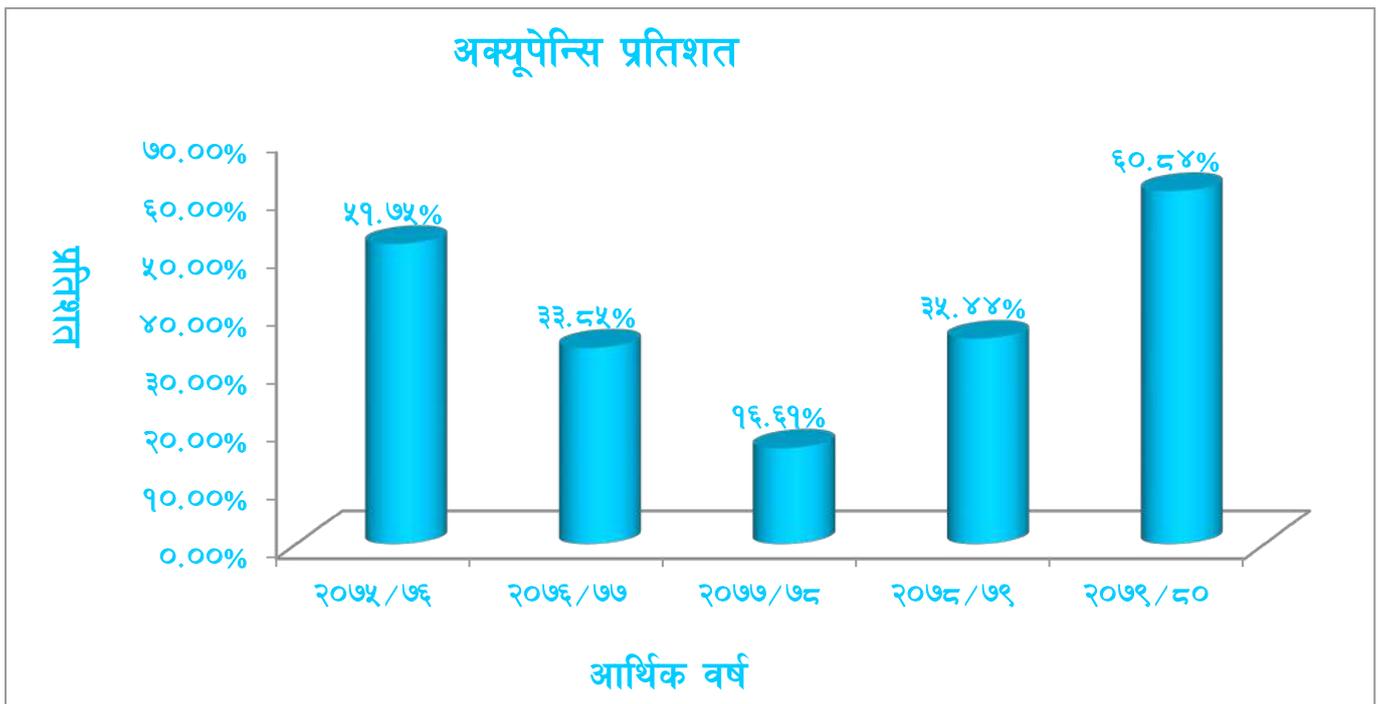
| विवरण | आर्थिक वर्ष | | | | | गत आ.व. २०१८/१९ को तुलनामा वृद्धि/ (कमी) प्रतिशत |
|--------------------------------------------|-------------|----------|---------|----------|----------|--------------------------------------------------|
| | २०१९/२० | २०१८/१९ | २०१७/१८ | २०१६/१७ | २०१५/१६ | |
| कोठा गणना (ROOM COUNT) | २८५ | २८५ | १६१ | २६० | २८२ | - |
| कोठा आमदानी (रुपैयां लाखमा) (ROOM REVENUE) | ५,५१०.९४ | २,४६९.९१ | ५७४.२८ | ३,११३.४७ | ५,३४३.४२ | १२३.१२% |
| उपलब्ध कोठा (ROOM AVAILABLE) | १०४,०२५ | १०४,३५५ | ५८,६०४ | ९४,७८५ | १०२,९३० | (०.३२%) |
| विक्रि योग्य कोठा (SALEABLE ROOM) | १०४,०२५ | १०४,३५५ | ५८,६०४ | ९४,७८५ | १०२,९३० | (०.३२%) |
| कोठा बसाई (ROOM OCCUPIED) | ६३,२९० | ३६,९८२ | ९,७३६ | ३२,०८८ | ५३,२७१ | ७१.१४% |

| विवरण | आर्थिक वर्ष | | | | | गत आ.व. २०१८/१९ को तुलनामा वृद्धि/ (कमी) प्रतिशत |
|----------------------------------------------|-------------|---------|---------|---------|---------|--------------------------------------------------|
| | २०१९/८० | २०१८/१९ | २०१७/१८ | २०१६/१७ | २०१५/१६ | |
| अक्यूपेन्सी प्रतिशत (OCCUPANCY PERCENTAGE) | ६०.८४% | ३५.४४% | १६.६१% | ३३.८५% | ५१.७५% | २५.४०% |
| औषत कोठा दर (रुपैयाँ) (AVERAGE ROOM RATE) | ८,७०७ | ६,६७९ | ५,८९९ | ९,७०३ | १०,०३१ | ३०.३८% |
| आम्दानी प्रति उपलब्ध कोठा (रुपैयाँ) (RevPAR) | ५,२९८ | २,३६७ | ९८० | ३,२८५ | ५,१९१ | १२३.८३% |

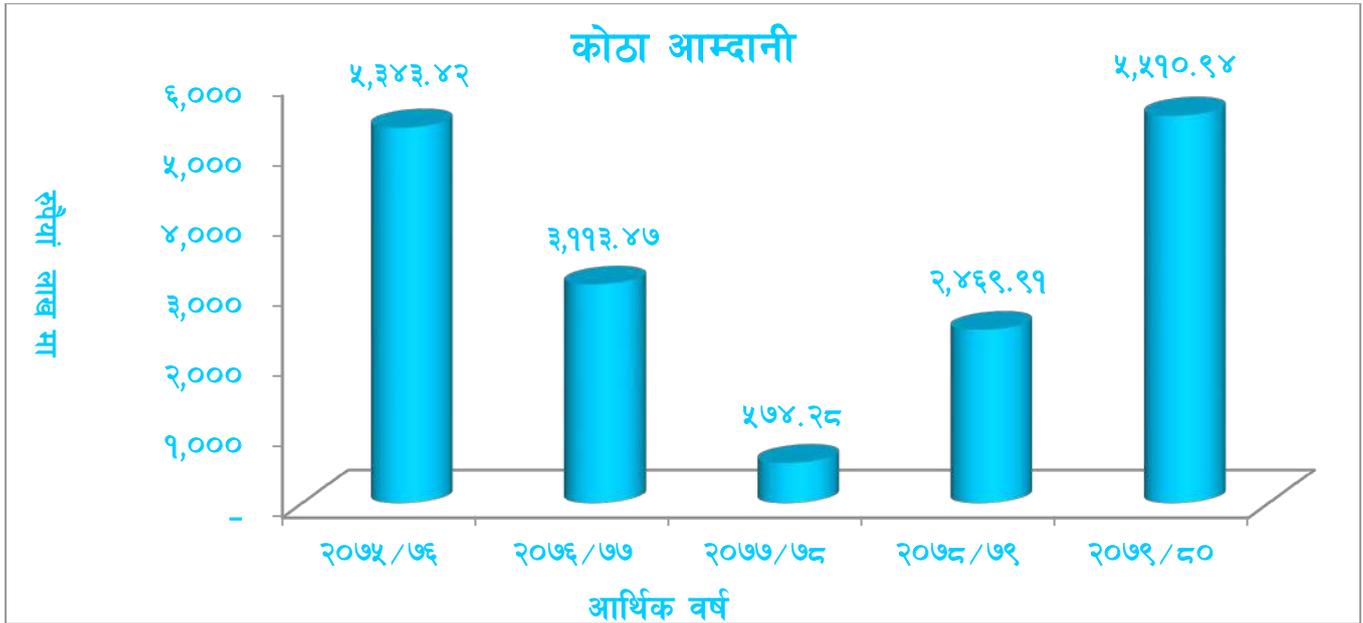
ग्राफ : औषत कोठा दर, तथा आम्दानी प्रति उपलब्ध कोठा



ग्राफ : अक्यूपेन्सी प्रतिशत



ग्राफ : कोठा आमदानी

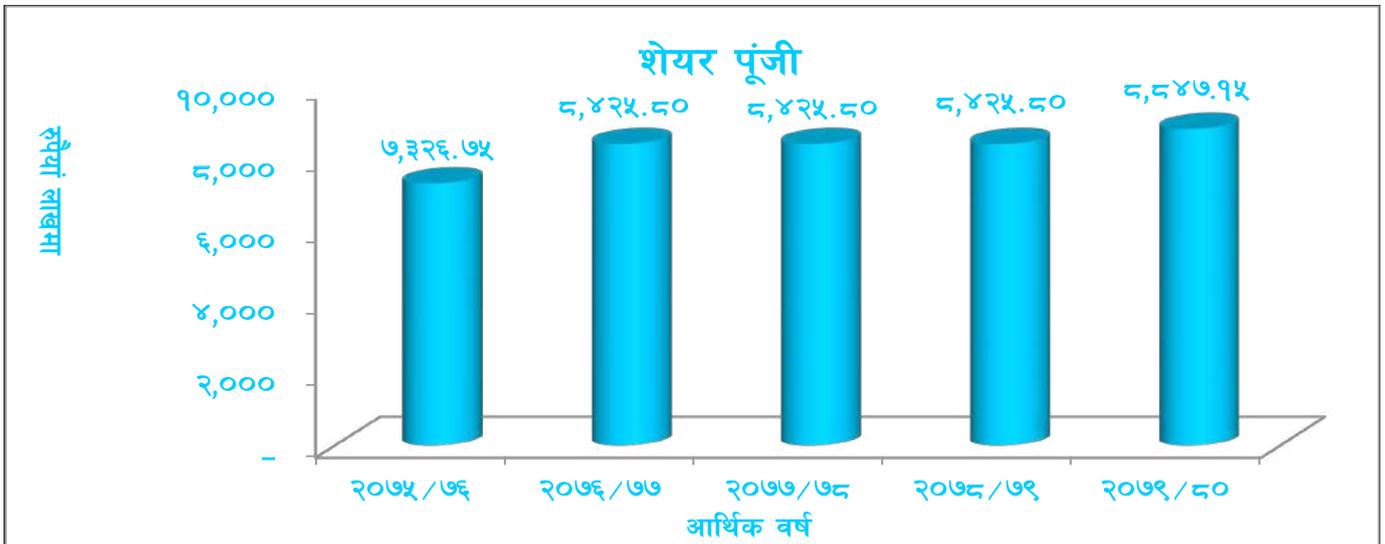


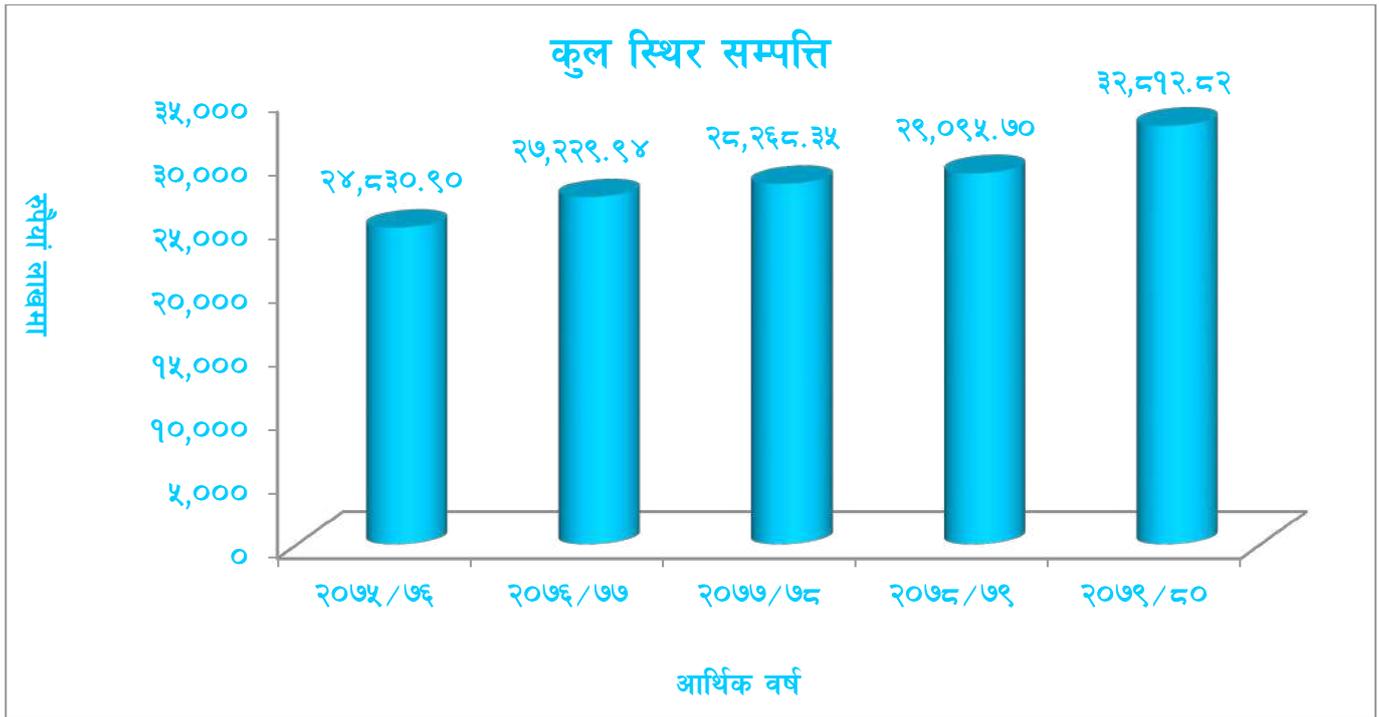
वित्तीय उपलब्धीहरू

कम्पनीको विगत पांच वर्षको तुलनात्मक वित्तीय अवस्था र उपलब्धीहरू:-

| विवरण | आर्थिक वर्ष | | | | | गत आ.व. २०७८/७९को तुलनामा वृद्धि/ (कमी) प्रतिशत |
|----------------------|-------------|-----------|------------|-----------|-----------|----------------------------------------------------------|
| | २०७९/८० | २०७८/७९ | २०७७/७८ | २०७६/७७ | २०७५/७६ | |
| शेयर पूँजी | ८,८४७.९५ | ८,४२५.८० | ८,४२५.८० | ८,४२५.८० | ७,३२६.७५ | - |
| कुल स्थिर सम्पत्ति | ३२,८१२.८२ | २९,०९५.७० | २८,२६८.३५ | २७,२२९.९४ | २४,८३०.९० | २.९३% |
| कुल कारोबार | २२,५४६.२६ | १३,६९९.२४ | ४,५३९.२७ | १२,६४०.०९ | १८,३४३.२९ | २०१.६२% |
| संचालनबाट मुनाफा | ६,९५७.९० | ३,३३७.९५ | (१,७२४.९२) | १,४०५.०१ | ३,८४६.४४ | २९३.४६% |
| खुद नाफा / (नोक्सान) | ५,५४९.८० | २,९७२.४३ | (२,२४९.३३) | १,१२०.४२ | २,९९०.१२ | २३२.१५% |

ग्राफ : वित्तीय भ्रलक - शेयर पूँजी



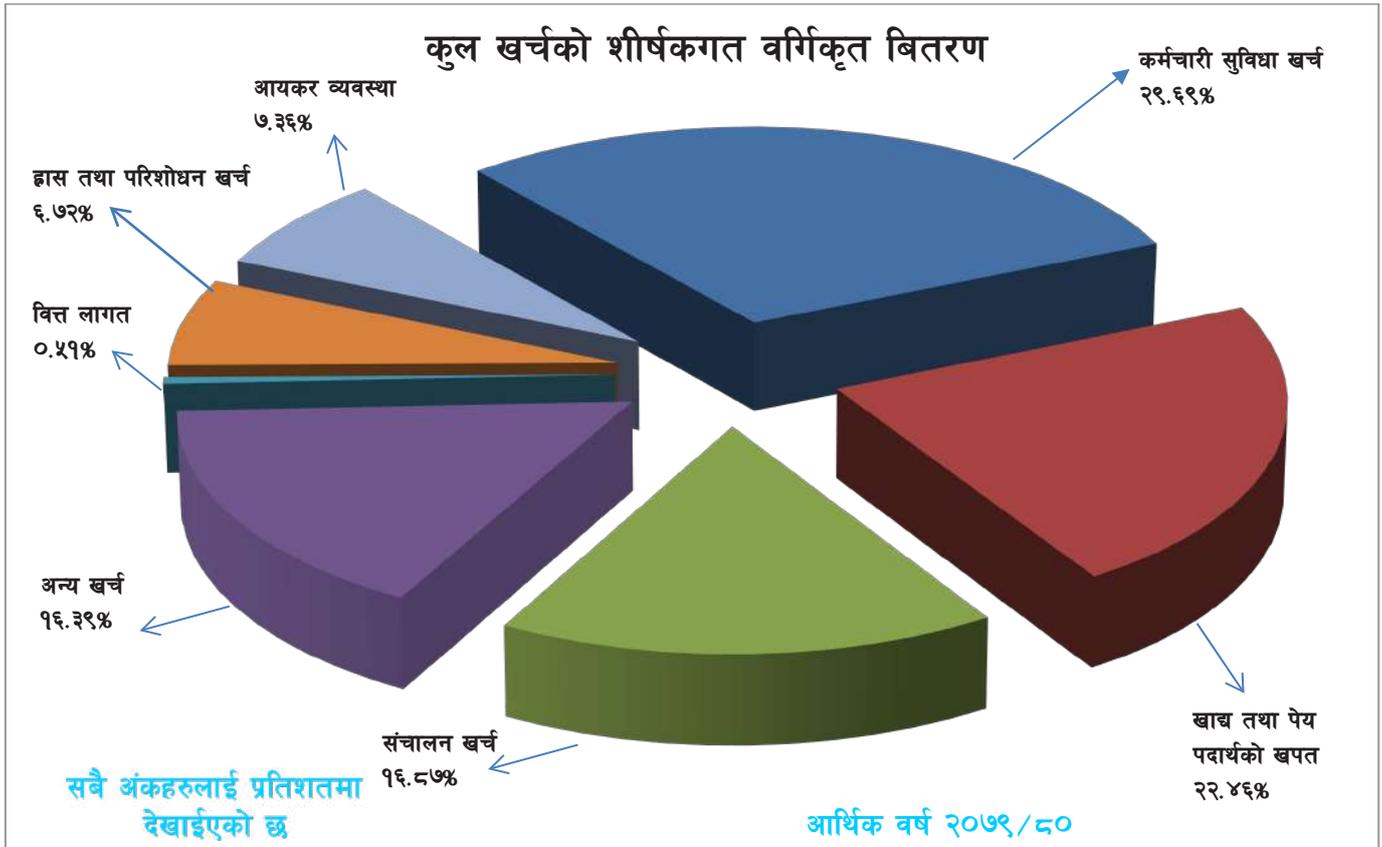
ग्राफ : वित्तीय भलक – कुल स्थिर सम्पत्ति

वित्तीय भलक – कुल खर्चको शीर्षकगत वर्गिकृत बितरण

विभिन्न शीर्षक अन्तर्गत भएको कुल खर्चको वर्गिकृत बितरण:-

रुपैयाँ लाखमा

| विवरण | आर्थिक वर्ष | |
|----------------------------|------------------|-----------------|
| | २०७९/८० | बितरण प्रतिशतमा |
| कर्मचारी सुविधा खर्च | ५,०२३.६८ | २९.६९% |
| खाद्य तथा पेय पदार्थको खपत | ३,८००.८३ | २२.४६% |
| संचालन खर्च | २,८५४.०० | १६.८७% |
| अन्य खर्च | २,७७३.४४ | १६.३९% |
| वित्त लागत | ८६.६१ | ०.५१% |
| ह्रास तथा परिशोधन खर्च | १,१३६.४१ | ६.७२% |
| आयकर व्यवस्था | १,२४६.०८ | ७.३६% |
| कुल खर्च | १६,९२१.०५ | १००.००% |

ग्राफ : वित्तीय भ्रलक – कुल खर्चको शीर्षकगत वर्गिकृत बितरण

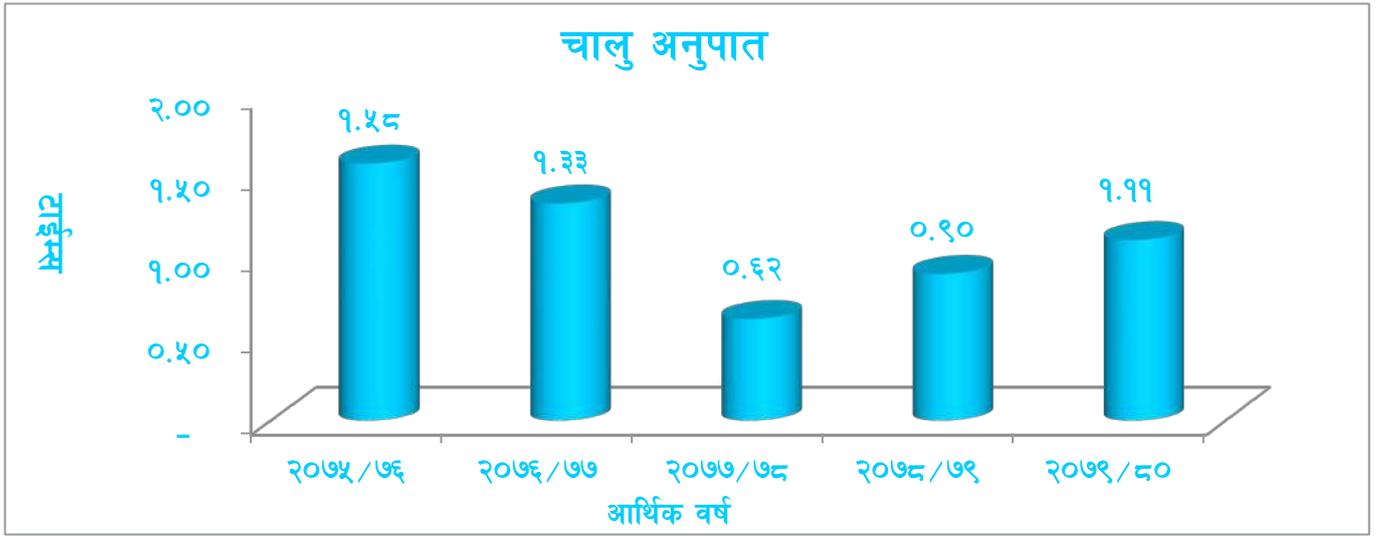


प्रमुख वित्तीय सूचांकहरू:

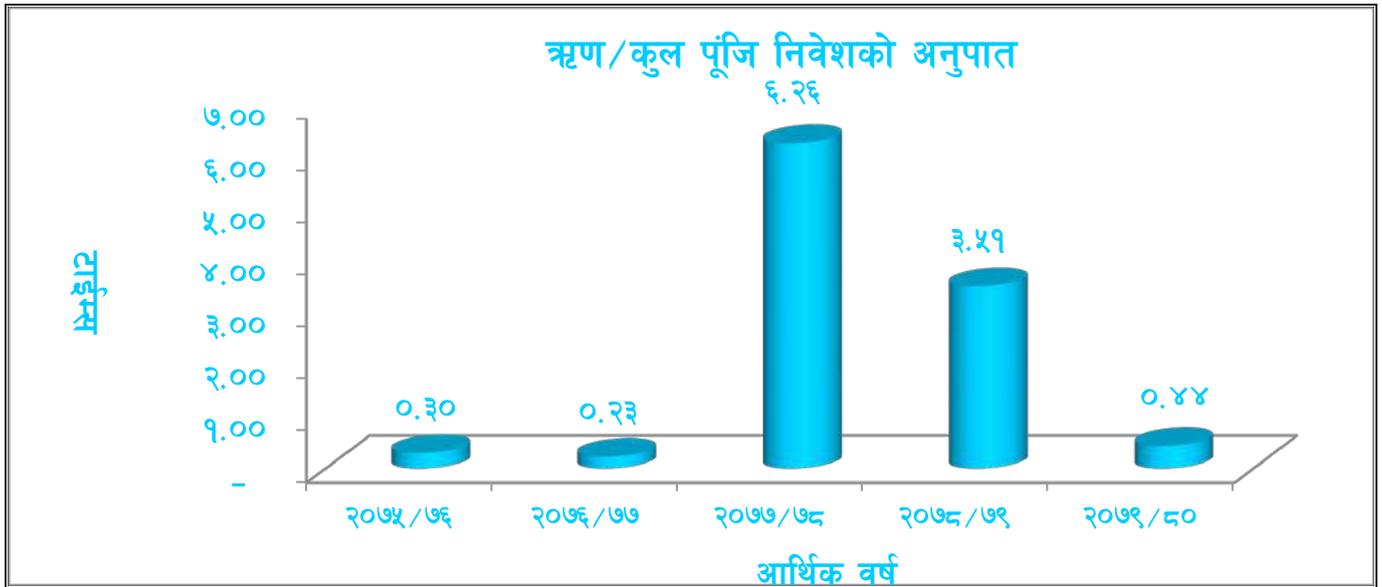
कम्पनीले हासिल गरेको विगत पांच आर्थिक वर्षको तुलनात्मक प्रमुख वित्तीय सूचांकहरू देहाय बमोजिम रहेका छन्:

| विवरण | आर्थिक वर्ष | | | | |
|-----------------------------------------------------------------------------------------------|-------------|---------|---------|---------|---------|
| | २०७९/८० | २०७८/७९ | २०७७/७८ | २०७६/७७ | २०७५/७६ |
| ऋण पूँजिको अनुपात (Debt Equity Ratio) | ०.०१ | ०.०४ | ०.०७ | ०.०१ | ०.०१ |
| शेयरधनीहरूको शेयर पूँजिकोषको प्रतिफल (Return on Equity Shareholders Fund) | ०.२६ | ०.१७ | (०.१६) | ०.०७ | ०.१८ |
| प्रति शेयर आमदानी (रु.) (Earnings Per Share) | ६.२७ | ३.५३ | (२.६७) | १.३३ | ४.०८ |
| प्रति शेयर नेटवर्थ (रु.) (Net worth per share) | २३.८१ | २०.५२ | १७.०० | १९.६७ | २२.२२ |
| प्रति शेयर कुल सम्पत्तिको मूल्य (रु.) (Gross assets value per share) | ३१.९६ | २९.०७ | २६.०६ | २९.८३ | ३३.७६ |
| प्रति शेयर बजार मूल्य (रु.१० प्रति शेयर) (रु.) (Market Value Per Share (Share of Rs.10 each)) | ४८५.०० | २०२.५० | २६२.०० | १५४.०० | २४४.०० |
| प्राईस अर्निंग रिसियो (टाईम्स) (Price Earnings Ratio (Times)) | ७७.३२ | ५७.४० | (९८.१४) | ११५.८१ | ५९.७९ |
| चालु अनुपात (Current Ratio) | १.११ | ०.९० | ०.६२ | १.३३ | १.५८ |
| ऋण/कुल पूँजि निवेशको अनुपात (टाईम्स) (Debts/Capital Employed Ratio (Times)) | ०.४४ | ३.५१ | ६.२६ | ०.२३ | ०.३० |

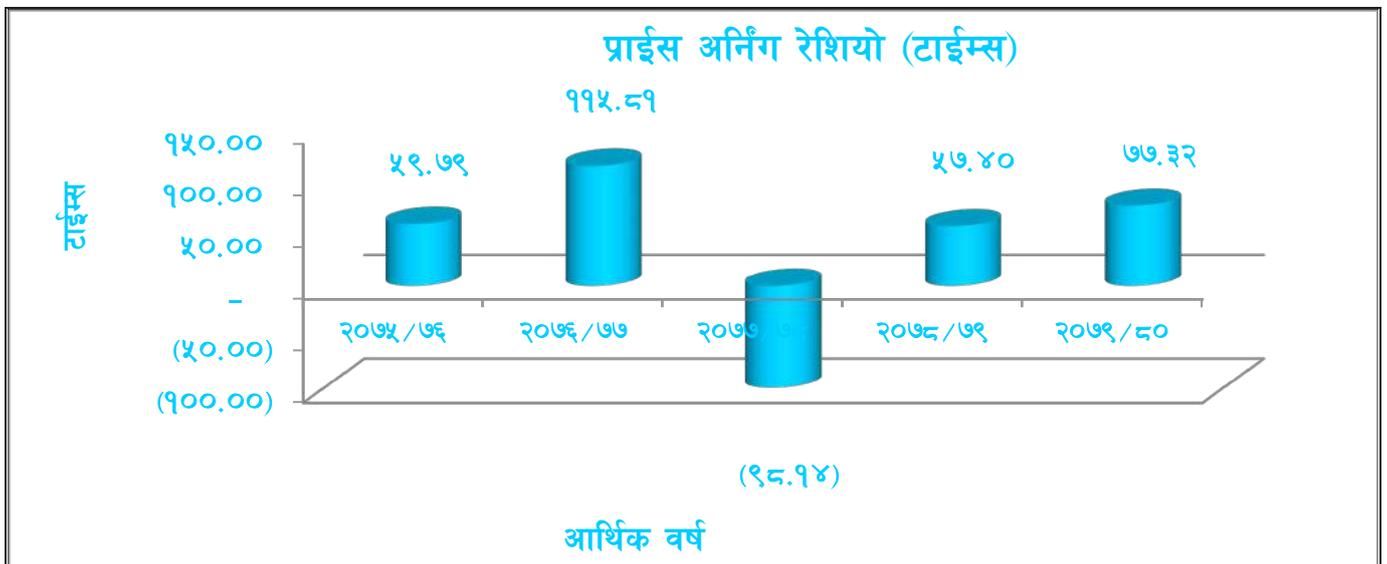
ग्राफ : वित्तीय भलक – चालु अनुपात



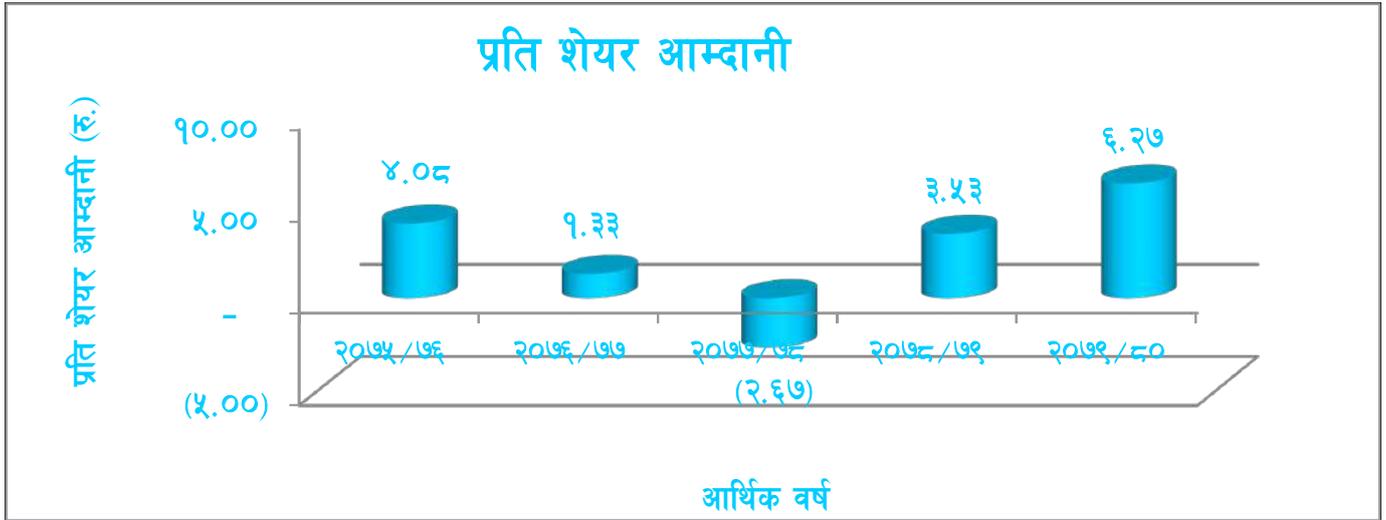
ग्राफ : वित्तीय भलक- ऋण / कुल पूँज निवेशको अनुपात



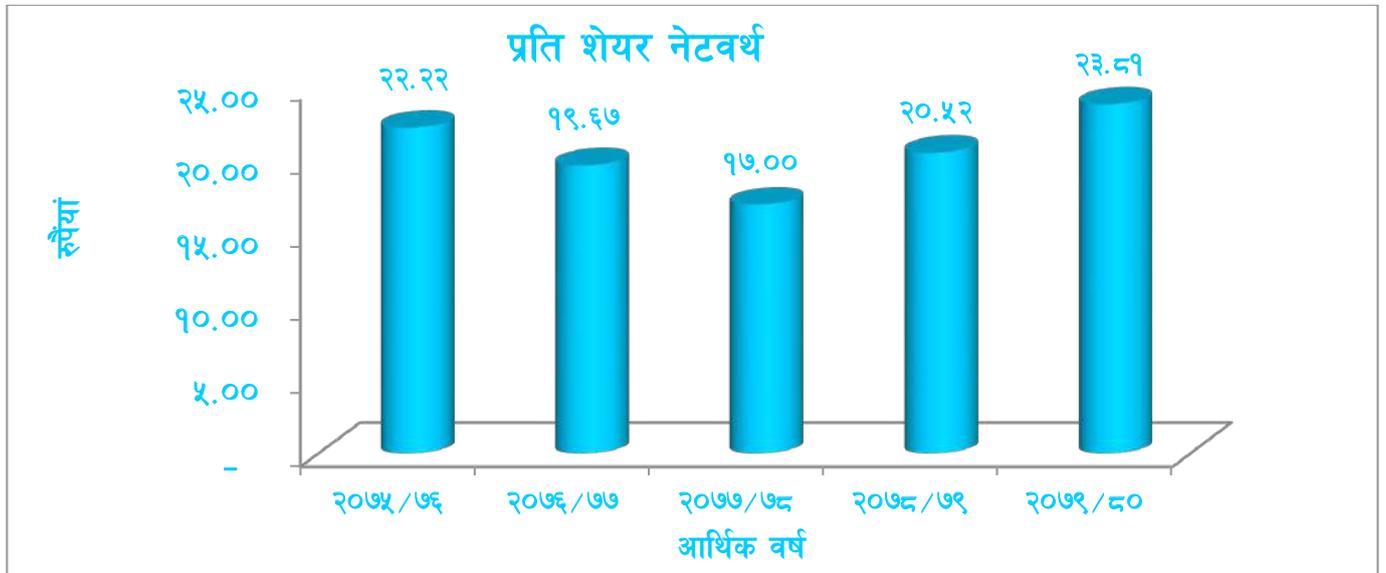
ग्राफ : वित्तीय भलक – प्राईस अर्निंग रेशियो



ग्राफ : वित्तीय भलक – प्रति शेयर आमदानी



ग्राफ : वित्तीय भलक – प्रति शेयर नेटवर्थ



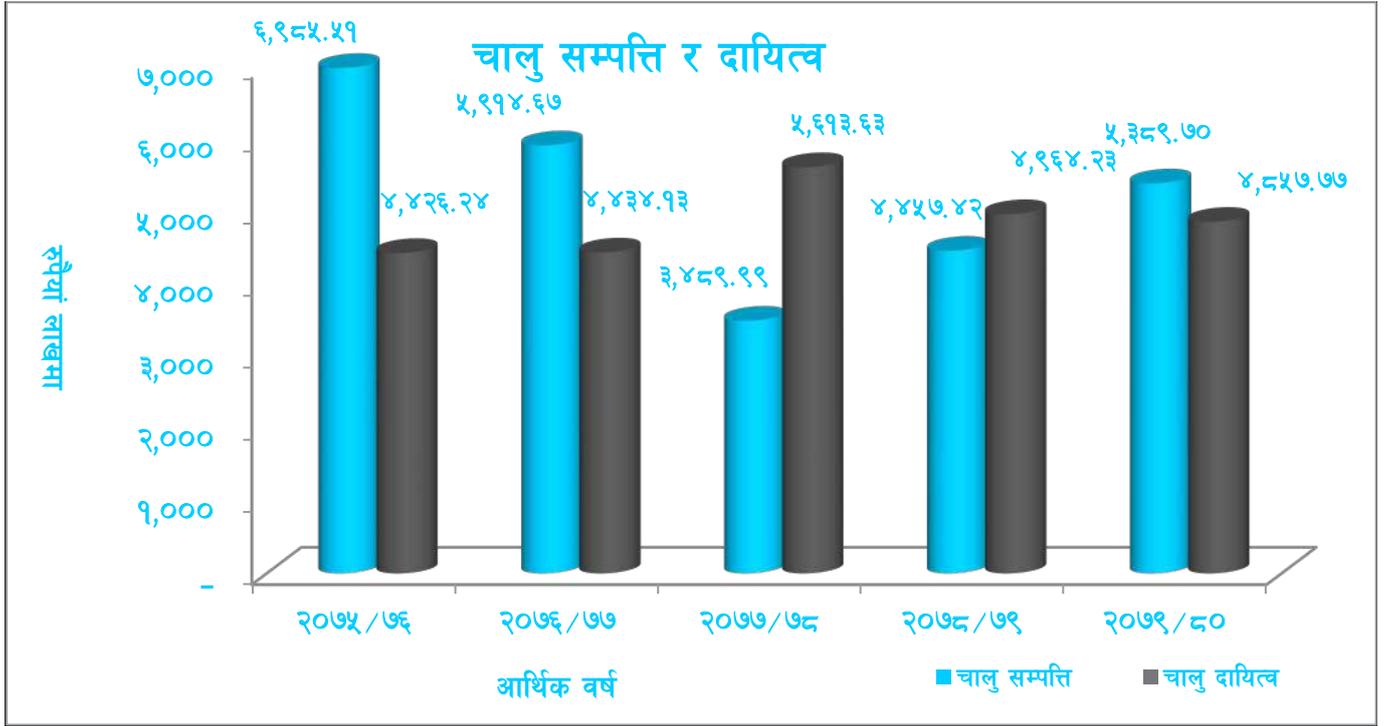
वित्तीय भलक – गियरिंग अनुपात, चालु सम्पत्ति र दायित्व, कुल सम्पत्ति र पूँजी निवेश :

कम्पनीको तपसिलको विगत पाँच वर्षको ऋण तथा कुल पूँजी निवेशको तालिकालाई चालु अनुपात संग तुलनात्मक विश्लेषण गर्दा कम्पनीले आफ्ना चालु दायित्वहरूलाई वहन गर्न सक्ने सक्षमतालाई प्रष्ट्याउँछ :

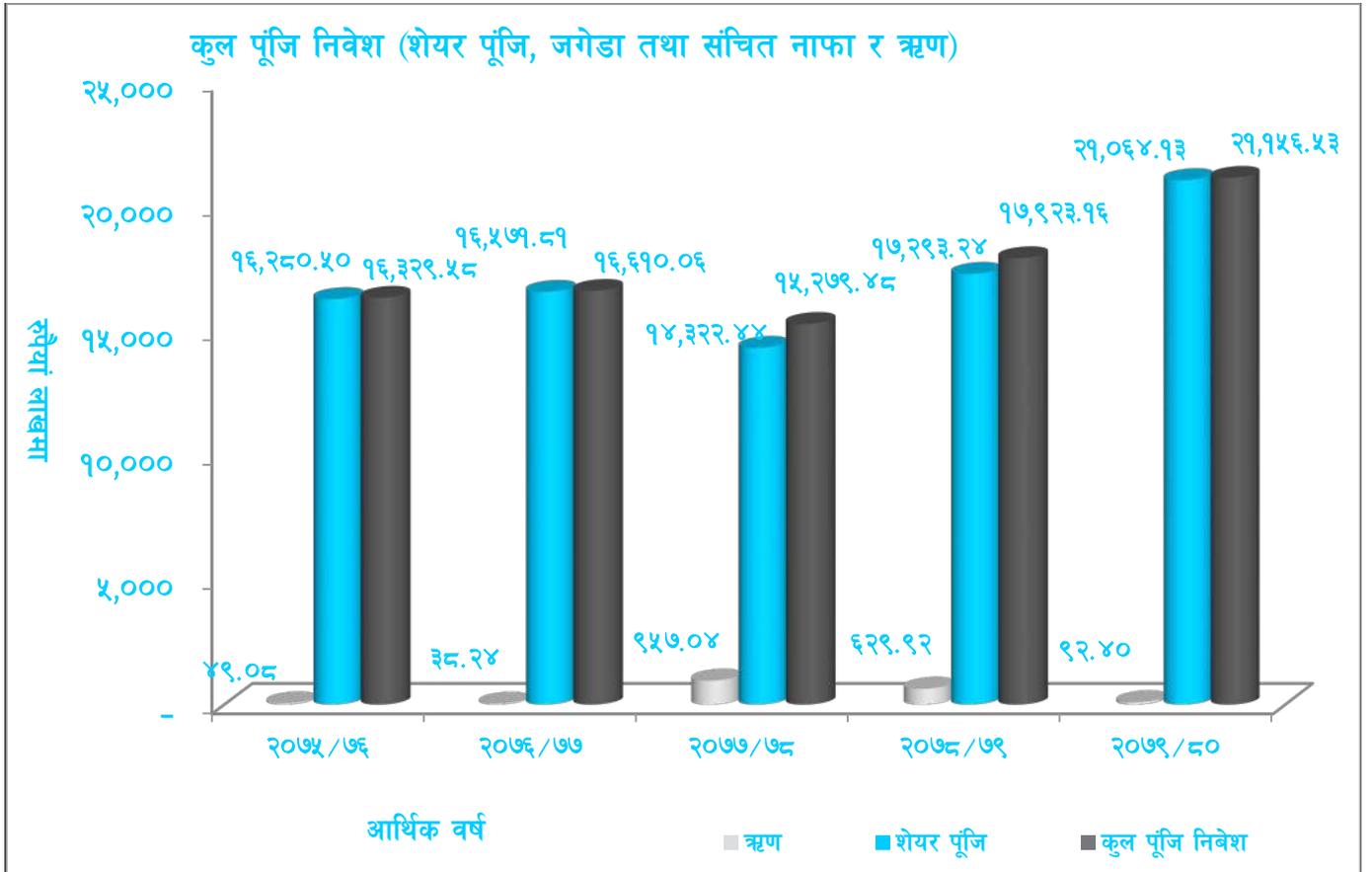
रुपैयाँ लाखमा

| विवरण | आर्थिक वर्ष | | | | |
|-----------------------------------------------------------------------|-------------|-----------|-----------|-----------|-----------|
| | २०७९/८० | २०७८/७९ | २०७७/७८ | २०७६/७७ | २०७५/७६ |
| चालु सम्पत्ति (Current Assets) | ५,३८९.७० | ४,४५७.४२ | ३,४८९.९९ | ५,९१४.६७ | ६,९८५.५१ |
| चालु दायित्व (Current Liability) | ४,८५७.७७ | ४,९६४.२३ | ५,६१३.६३ | ४,४३४.१३ | ४,४२६.२४ |
| ऋण (Debts) | ९२.४० | ६२९.९२ | ९५७.०४ | ३८.२४ | ४९.०८ |
| कुल पूँजी (Total Equity) | २१,०६४.९३ | १७,२९३.२४ | १४,३२२.४४ | १६,५७१.८१ | १६,२८०.५० |
| कुल पूँजीनिवेश (शेयर पूँजी+ संचित नाफा+ ऋण (Capital Employed {CE}) | २१,१५६.५३ | १७,९२३.१६ | १५,२७९.४८ | १६,६१०.०६ | १६,३२९.५८ |

ग्राफ : वित्तीय भलक - चालु सम्पत्ति र दायित्व



ग्राफ : वित्तीय भलक - कुल पूजि निवेश (शेयर पूजि, जगेडा तथा संचित नाफा र ऋण)

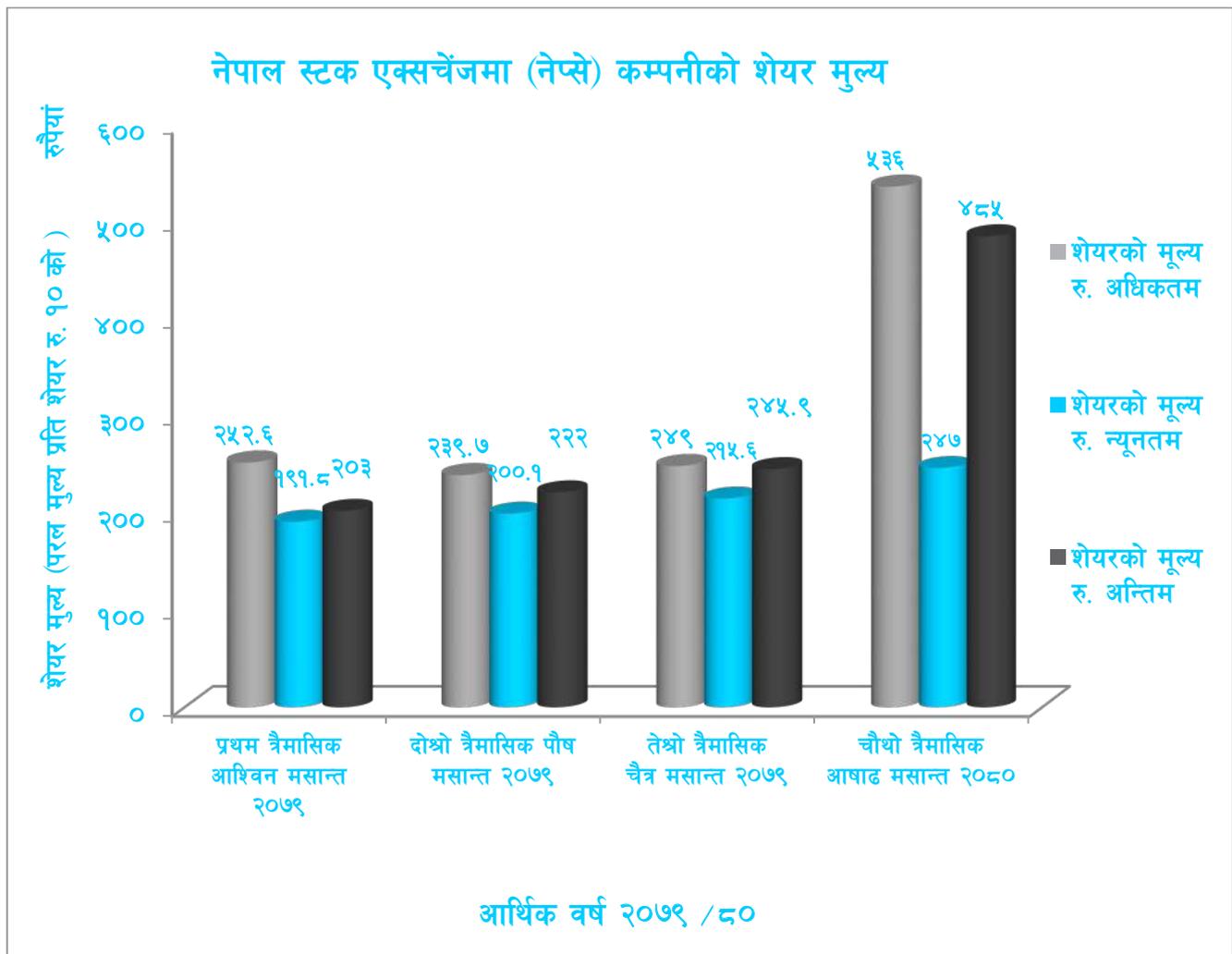


शेयर कारोबारको विश्लेषण :

समिक्षा आर्थिक वर्षमा कम्पनीको प्रत्येक त्रैमासिक अवधिको शेयर कारोबारको अधिकतम, न्यूनतम, अन्तिम मूल्य, कारोवार भएको कूल दिन, कारोवार संख्या तथा कारोवार भएको कूल शेयर संख्या निम्न बमोजिम रहेको छ :

| त्रैमासिक अवधि आर्थिक वर्ष २०७९/८० | शेयरको मूल्य रु. | | | शेयरको कारोवार भएको | | |
|---------------------------------------|------------------|---------|--------|---------------------|--------|-----------------|
| | अधिकतम | न्यूनतम | अन्तिम | कूल दिन | संख्या | कुल शेयर संख्या |
| प्रथम त्रैमासिक आश्विन मसान्त २०७९ | २५२.६ | १९१.८ | २०३ | ६६ | ५,८९१ | २,२१७,५०३ |
| दोश्रो त्रैमासिक पौष मसान्त २०७९ | २३९.७ | २००.१ | २२२ | ५२ | ५,६४४ | १,९८५,९४६ |
| तेश्रो त्रैमासिक चैत्र मसान्त २०७९ | २४९ | २१५.६ | २४५.९ | ५६ | ५,४६७ | १,९१८,३७३ |
| चौथो त्रैमासिक आषाढ मसान्त २०८० | ५३६ | २४७ | ४८५ | ६२ | ४०,८११ | १२,९३१,४७० |
| जम्मा | | | | २३६ | ५७,८१३ | १९,०५३,२९२ |

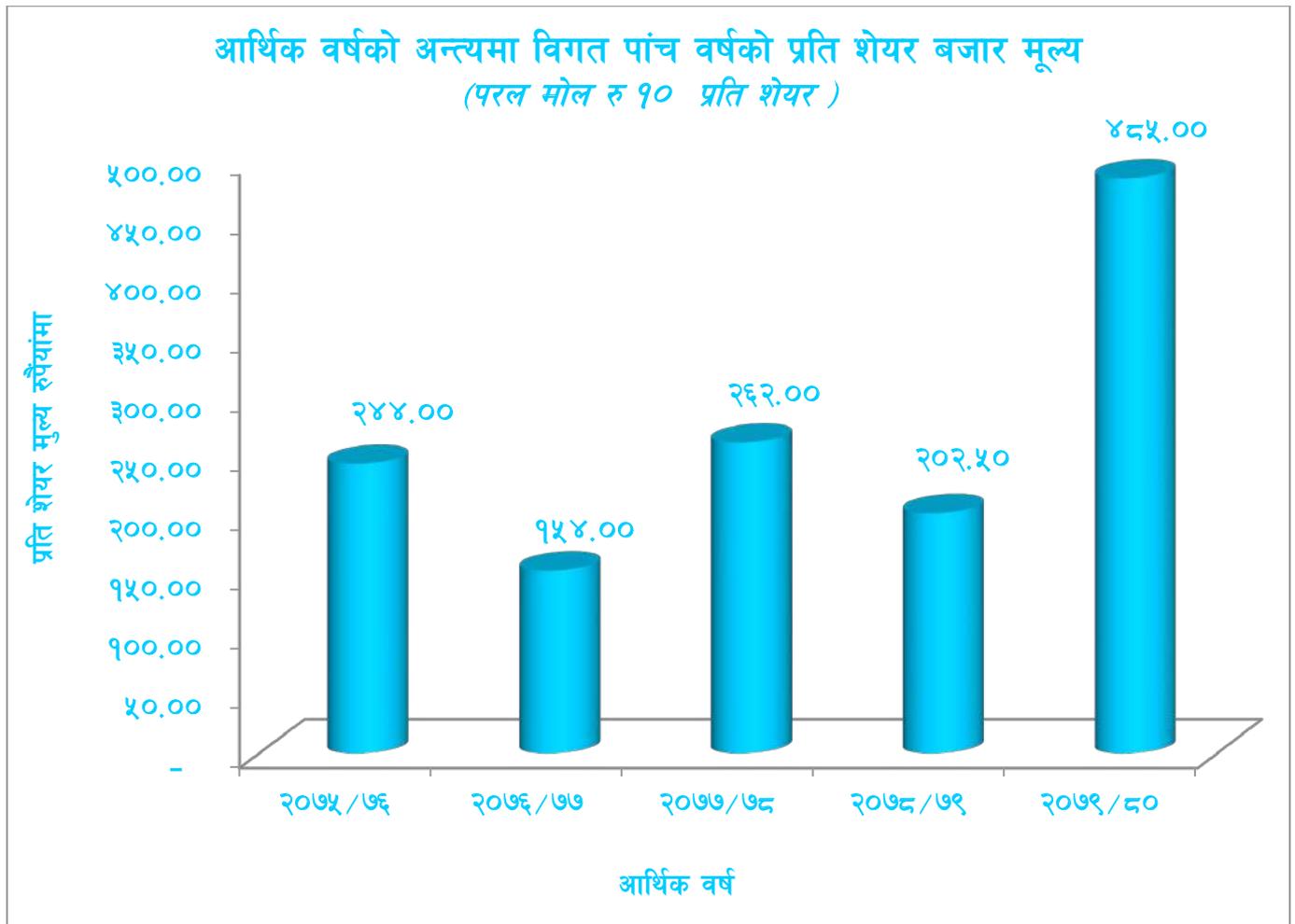
ग्राफ: नेपाल स्टक एक्सचेंजमा (नेप्से) कम्पनीको शेयर मुल्य



आर्थिक वर्षको अन्त्यमा विगत पांच वर्षको प्रति शेयर बजार मूल्य

| आर्थिक वर्ष | आर्थिक वर्षको अन्त्यमा बजार मूल्य प्रति शेयर (रु.) |
|-------------|----------------------------------------------------|
| २०७५/७६ | २४४.०० |
| २०७६/७७ | १५४.०० |
| २०७७/७८ | २६२.०० |
| २०७८/७९ | २०२.५० |
| २०७९/८० | ४८५.०० |

ग्राफ: प्रति शेयर बजार मूल्य (परल मोल रु १० प्रति शेयर)



B.K. AGRAWAL & CO.
CHARTERED ACCOUNTANTS
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W: www.crowe.com/np

Independent Auditors' Report to the Shareholders of Soaltee Hotel Limited

Opinion:

We have audited the accompanying Financial Statements of M/s Soaltee Hotel Limited (hereinafter referred to as 'the Company') which comprise the Statement of Financial Position as at Ashad 31, 2080 (July 16, 2023), and the Statement of Profit or Loss, Statement of Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows attached thereto, for the year then ended and notes to the financial statements, including a summary of Significant Accounting Policies and other Explanatory Notes & information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statement read together with Notes forming part of the financial statement give the information required by the provisions of Nepal Companies Act, 2006, as amended ("the Act") in the manner so required and, give a true and fair view in conformity with the Nepal Financial Reporting Standards (NFRS), of the state of affairs of the Company as at Ashad 31, 2080 (July 16, 2023), its Profit/(Loss) including its Total Comprehensive Income, Cash Flows and the Changes in Equity for the year ended on that date.

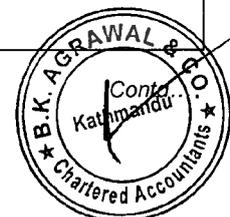
Basis for Opinion:

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement 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 together with the ethical requirements that are relevant to our audit of the Financial Statement under the provisions of the Companies Act, 2006 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with those requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Based on the circumstances and facts of the audit, we consider following as key audit matters:

| S.N. | Details of Key Audit Matters | How the matters were addressed in our audit |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Revenue Recognition (Refer Note 2.2.16 "Revenue" and Note 3.15 of the financial statements) | |
| | Revenue from sale of service (hereinafter referred to as "Revenue") is recognized at the time of delivery of services and it is probable that the future economic benefits will flow to the Company and that revenue and associated costs incurred or to be incurred can be reliably measured and no any performance obligation is pending with respect to revenue recognized. | Our audit procedures included the following: <ul style="list-style-type: none"> Assessed the appropriateness of the Company's revenue recognition accounting policies in line with NFRS 15 (Revenue from Contracts with Customers) and testing the accounting of revenue in books of accounts thereof. |



B.K. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

| S.N. | Details of Key Audit Matters | How the matters were addressed in our audit |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Revenue is key driver of the business and recorded in complex IT system and environment. Likewise, revenue also includes high number of individual and low value transaction therefore in respect of services provided there is risk that revenue is recorded inappropriately relative to the provision of the underlying service.</p> <p>Therefore, due to significant risk embedded in revenue we have identified revenue recognition as a Key Audit Matter for the current period.</p> | <ul style="list-style-type: none"> Evaluated the integrity of the Company's general information and technology control environment and tested the operating effectiveness of IT application controls over revenue recognition, the detailed process flow of sales, segregation of duties for the process followed, automated steps and manually intervened processes. Performed detailed analysis of Revenue, analytical testing with sales information filed with tax authorities, testing the timing of its recognition and accuracy of the amounts recognized and verification of the supporting information of the Revenue transactions. Tested a sample of revenue transactions in relation to the provision of services room sales and assessing them against relevant supporting documentation/sales contracts to determine income has been appropriately recognized. |
| 2 | Property, Plant and Equipment and Investment Property (refer Note 2.2.6, 2.2.8, 3.1 and 3.3 of the Financial Statements) | |
| | <p>There are areas where management judgement impacts the carrying value of property, plant and equipment and investment property and their respective depreciation or amortization rates. These include the decision to capitalize or expense the costs, the annual asset life review: the timeliness of the capitalization of assets and the use of management assumptions and estimates for the determination or the measurement and recognition criteria for assets retired from active use. Due to the materiality in the context of the balance sheet of the company and the level of judgment and estimates required, we consider this to be a Key Audit Matter.</p> | <p>We assessed the controls in place over the fixed asset, evaluated the appropriateness of capitalization process, performed tests on costs capitalized, the timeliness of the capitalization of the assets and the derecognition criteria for assets retired from active use. In performing these procedures, we reviewed the judgments made by the management including the nature of underlying costs capitalized, impairment, determination of realizable value of the assets retired from the active use, the appropriateness of useful life of assets. We have observed that the management has regularly reviewed the aforesaid judgements and there are no material misstatement of impairment and capitalization of assets</p> |

Other Information:

The directors are responsible for the other information such as "Report of Board of Director's/Chairman's Statement" to be presented in the Annual Report and Accounts for FY 2079/80 (2022/23) of the Soaltee Hotel Limited. Our opinion on the Financial Statements does not cover the other information and, accordingly, we do not express any audit opinion or, except as explicitly stated above, any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether, based on audit work done by us on financial statement, the information therein is materially misstated or inconsistent with the financial statements. We have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Financial Statements:

The company's Management and Board of Directors are responsible for the preparation and fair presentation of these financial statements in accordance with Nepal Financial Reporting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

B.K. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

In preparing the financial statement, the respective management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Nepal Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial information.

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

- Identify and assess the risks of material misstatement of financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the Company has adequate internal financial controls in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement 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 provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be considered to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.



B.K. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

On the basis of our examination, we would like to further report that:

- i) We have obtained information and explanations, which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
- ii) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of such books;
- iii) In our opinion, the Statement of Financial Position, Statement of Profit or Loss, Statement of Other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity attached thereto, for the year then ended and notes to the financial statements, including a summary of Significant Accounting Policies and other Explanatory Notes & information dealt with by this report are in compliance with the provisions of the Companies Act, 2006 and are in agreement with the books of account maintained by the company;
- iv) In our opinion, so far as appeared from our examination of the books, the business of the Company has been conducted satisfactorily; and
- v) To the best of our information and according to the explanations given to us and from our examination of the books of accounts of the Company necessary for the purposes of the audit, we have not come across cases where the Board of Directors or any employees of the Company have acted contrary to legal provisions relating to accounts, or committed any misappropriation or caused loss or damage to the company or committed any accounting fraud in the company.

Kathmandu
Date: 17 November, 2023 (01 Mangsir, 2080)



B.K. Agrawal, FCA
Managing Partner
For: **B.K. Agrawal & Co.**
Chartered Accountants
UDIN: 231122CA00018RJIMI



सोल्टी होटल लिमिटेड

वित्तीय स्थितिको विवरण

३१ आषाढ २०८० (१६ जुलाई २०२३) सम्मको

रुपैयाँ

| विवरण | टिप्पणी | ३१.०३.२०८० (१६.०७.२०२३) | ३२.०३.२०७९ (१६.०७.२०२२) |
|---------------------------------|---------|----------------------------|----------------------------|
| सम्पत्ति | | | |
| गैर चालु सम्पत्ति | | | |
| सम्पत्ति, मेशिनरी र उपकरण | ३.१ | १,९०२,२९७,९८९ | १,५९४,३७७,६०५ |
| अमूर्त सम्पत्ति | ३.२ | ४२६,८५४ | ८०४,०९६ |
| लगानी योग्य सम्पत्ति | ३.३ | ८७,१९७,४९५ | ८९,१७६,६१८ |
| लगानी | ३.५ | २७५,४८७,५६३ | २९०,६८९,६७० |
| व्यापार तथा अन्य प्राप्य | ३.६ | २३,३८९,४१४ | २८,९४२,९०१ |
| कुल गैर चालु सम्पत्ति | | २,२८८,७९९,३१५ | २,००३,९९०,८९० |
| चालु सम्पत्ति | | | |
| जिन्सी मौज्जात | ३.७ | १२२,२०३,५१९ | ८४,९४३,९६० |
| आयकर प्राप्य | ३.१३ | - | ३३,५३६,०६९ |
| व्यापार तथा अन्य प्राप्य | ३.६ | ३२५,८४३,५०५ | २८०,९९२,९३६ |
| अग्रिम भुक्तानी | | २१,३७९,७०४ | १४,४०५,८७० |
| नगद र नगद सरह | ३.८ | ६९,५४३,६९० | ३१,८६३,४१६ |
| कुल चालु सम्पत्ति | | ५३८,९७०,४१८ | ४४५,७४२,२५१ |
| कुल सम्पत्ति | | २,८२७,७६९,७३३ | २,४४९,७३३,१४१ |
| पूँजी तथा दायित्व | | | |
| पूँजी तथा जगेडा र मुनाफा | | | |
| शेयर पूँजी | ३.९ | ८८४,७१५,०६० | ८४२,५७९,७३० |
| संचित मुनाफा तथा जगेडा | ३.१० | १,२२१,६९७,६७७ | ८८६,७४४,७६८ |
| कुल पूँजी | | २,१०६,४१२,७३७ | १,७२९,३२४,४९८ |
| दायित्व | | | |
| गैर चालु दायित्व | | | |
| ऋण तथा सापटी | ३.११ | ७,९३१,५७१ | ९,१७०,९२१ |
| कर्मचारी सुविधाहरु | ३.१२ | १२५,६७४,२१२ | १२२,९७२,६६९ |
| स्थगन कर दायित्व | ३.४ | २४,३२८,४५८ | १६,७८६,७३८ |
| व्यापार तथा अन्य देय | ३.१४ | ७७,६४६,०१९ | ७५,०५४,९३० |
| कुल गैर चालु दायित्व | | २३५,५८०,२६० | २२३,९८५,२५८ |
| चालु दायित्व | | | |
| ऋण तथा सापटी | ३.११ | १,३०८,२०७ | ५३,८२०,६७४ |
| कर्मचारी सुविधाहरु | ३.१२ | ८१,७४१,३४० | ४२,७६७,२०१ |
| आयकर देय | ३.१३ | १४,८८३,४८७ | - |
| व्यापार तथा अन्य देय | ३.१४ | ३८७,८४३,७०२ | ३९९,८३५,५१० |
| कुल चालु दायित्व | | ४८५,७७६,७३६ | ४९६,४२३,३८५ |
| कुल दायित्व | | ७२१,३५६,९९६ | ७२०,४०८,६४३ |
| कुल पूँजी तथा दायित्व | | २,८२७,७६९,७३३ | २,४४९,७३३,१४१ |

टिप्पणी १ देखि ४.२१ सम्म यस विवरणका अभिन्न अंग हुन् ।

हाम्रो सोही मितिको संलग्न प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखा

लिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिव

मिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

सुदर्शन चापागाईं
उपाध्यक्ष

युवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरु

दिनेश बहादुर बिष्ट
कार्यकारी अध्यक्ष

सिए. बि. के. अग्रवाल
प्रबन्ध साभेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्टस्

सोल्टी होटल लिमिटेड

नाफा वा नोक्सानको विवरण तथा अन्य कम्प्रीहेन्सीब आय

३१ आषाढ २०८० (१६ जुलाई २०२३) मा समाप्त भएको वर्षको

रुपैयाँ

| विवरण | टिप्पणी | २०७९-८० (२०२२-२३) | २०७८-७९ (२०२१-२२) |
|-------------------------------------------------------------|-------------|----------------------|----------------------|
| संचालनबाट आम्दानी | ३.१५ | २,१५६,२९६,६२१ | १,२९२,५६१,३०६ |
| अन्य आम्दानी | ३.१६ | ९८,४०९,६४० | ७६,५६२,७३३ |
| कुल आय | | २,२५४,६२६,२६१ | १,३६९,१२४,०३९ |
| खाद्य तथा पेय पदार्थको खपत | ३.१७ | ३८०,०८३,४०६ | २६०,१९२,०४८ |
| कर्मचारी सुविधा खर्चहरू | ३.१८ | ५०२,३६८,१३१ | ३२३,३९४,६१८ |
| संचालन आपूर्ती खर्च | ३.१९ | २८५,३९९,८२३ | १९६,७५१,७३९ |
| ह्रास तथा परिशोधन खर्च | ३.१/३.२/३.३ | ११३,६४१,१७० | १००,३५५,१०१ |
| अन्य खर्च | ३.२० | २७७,३४३,५६५ | १५४,७१५,११३ |
| कुल खर्च | | १,५५८,८३६,०९५ | १,०३५,४०८,६१९ |
| संचालनबाट मुनाफा | | ६९५,७९०,१६६ | ३३३,७१५,४२० |
| वित्त लागत | | ८,६६०,७३८ | १८,५४४,१७१ |
| कर अधिको मुनाफा | | ६८७,१२९,४२८ | ३१५,१७१,२४९ |
| आयकर | | १३२,१४९,८३३ | १७,९२८,०५४ |
| चालु आयकर | | १२४,६०८,११३ | - |
| स्थगन कर खर्च/(आम्दानी) | ३.४ | ७,५४१,७२० | १७,९२८,०५४ |
| निरन्तर संचालनबाट भएको मुनाफा | | ५५४,९७९,५९५ | २९७,२४३,१९५ |
| संचालन नभएको व्यवसायबाट भएको नाफा- (नोक्सान) (कर पश्चात) | | - | - |
| वर्षको खुद मुनाफा | | ५५४,९७९,५९५ | २९७,२४३,१९५ |
| अन्य कम्प्रीहेन्सीब आय | | | |
| शेयर पूँजीको Fair Value मा भएको परिवर्तन | | १,७०४,८२१ | (१६२,५१६) |
| कुल कम्प्रीहेन्सीब आय | | ५५६,६८४,४१६ | २९७,०८०,६७९ |

| | | | |
|------------------------------------------|------|------|------|
| आधारभुत (Basic) प्रति शेयर आम्दानी रु. | ३.२१ | ६.२७ | ३.३६ |
| विलुप्त (Diluted) प्रति शेयर आम्दानी रु. | | ६.२७ | ३.३६ |

टिप्पणी १ देखि ४.२१ सम्म यस विवरणका अभिन्न अंग हुन् ।

हाम्रो सोही मितिको संलग्न प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखा**सुदर्शन चापागाई**
उपाध्यक्ष**दिनेश बहादुर बिष्ट**
कार्यकारी अध्यक्ष**सिए. बि. के. अग्रवाल**
प्रबन्ध साझेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्टस्लिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिवयुवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरूमिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

सोल्टी होटल लिमिटेड

नगद प्रवाह विवरण

३१ आषाढ २०८० (१६ जुलाई २०२३) मा समाप्त भएको वर्षको

रुपैयाँ

| विवरण | २०७९-८० (२०२२-२३) | २०७८-७९ (२०२१-२२) |
|--------------------------------------------------------------------------------------|----------------------|----------------------|
| संचालन गतिविधिबाट नगद प्रवाह | | |
| वर्षको कर अधिको मुनाफा | ६८७,१२९,४२८ | ३१५,१७१,२४९ |
| समायोजनहरु | | |
| लाभांश आमदानी | (१९,२७१,३४७) | (१,२२२,५१७) |
| सम्पत्ति, मेशिनरी र उपकरण निसर्गबाट (नाफा)/नोक्सान | (४,५०६,५०२) | (३,११०,३६५) |
| अवधिक तथा कल बचतमा ब्याज आमदानी | (१४७,३९५) | (१३३,१६६) |
| कर्मचारी ऋणको परिशोधन लागतमा ब्याज आमदानी | - | (१,१८८,४५६) |
| स्थगन कर्मचारी सुविधा खर्चको परिशोधन गरिएको | - | १,१८८,४५६ |
| व्यापार प्राप्यको लागि नोक्सानी व्यवस्था | ५,०००,०६१ | ५,०००,००० |
| बोनस व्यवस्था | ६८,७९२,९४३ | ३१,५१७,१२५ |
| सम्पत्ति, मेशिनरी, उपकरण, लगानी योग्य सम्पत्ति र अमूर्त सम्पत्तिको ह्रास तथा परिशोधन | ११३,६४१,१७० | १००,३५५,१०१ |
| वित्त लागत | ८,६६०,७३८ | १८,५४४,१७१ |
| कार्यशील पूँजी परिवर्तन अधिको संचालन मुनाफा | ८५९,२१९,०९६ | ४६६,१२१,५९८ |
| व्यापार तथा अन्य प्राप्यमा भएको (वृद्धि)/कमी | (४४,२९७,१४३) | (६९,७०७,६७५) |
| जिन्सी मौज्जातमा भएको (वृद्धि)/कमी | (३७,२५९,५५९) | (१०,८१२,४५५) |
| अग्रिम भुक्तानीमा भएको (वृद्धि)/कमी | (६,९७३,८३४) | (४,५०६,८८८) |
| व्यापार तथा अन्य देयमा भएका वृद्धि/(कमी) | (१२,४२५,११२) | (९,९५८,८७४) |
| कर्मचारी सुविधामा भएको वृद्धि/(कमी) | ४,४७९,८६४ | (४७,९६५,६३३) |
| संचालन गतिविधिबाट नगद प्रवाह | ७६२,७४३,३१२ | ३२३,१७०,०७३ |
| बोनस भुक्तानी | (३१,५१७,१२५) | - |
| आयकर भुक्तानी | (७६,१८८,५५७) | (६,२१२,७८२) |
| संचालन गतिविधिबाट खुद नगद प्रवाह (क) | ६५५,०३७,६३० | ३१६,९५७,२९१ |
| लगानी गतिविधिको नगद प्रवाह | | |
| सम्पत्ति, मेशिनरी र उपकरणको विक्रीबाट प्राप्त | ७,०८१,७७१ | ३,२१५,९०६ |
| सम्पत्ति, मेशिनरी र उपकरण, लगानी योग्य सम्पत्ति र अमूर्त सम्पत्तिको खरिद | (४२१,७८०,४५८) | (२५९,२८०,५१३) |
| लगानीमा (वृद्धि)/कमी | १६,९०६,९२८ | (६,९५६,९२८) |
| लाभांश आमदानी | १९,२७१,३४७ | १,२२२,५१७ |
| अवधिक तथा कल बचतमा ब्याज आमदानी | १४७,३९५ | १३३,१६६ |
| लगानी गतिविधिबाट भएको खुद नगद प्रवाह (ख) | (३७८,३७३,०१७) | (२६१,६६५,८५२) |
| वित्तीय गतिविधिको नगद प्रवाह | | |
| वित्त लागत | (८,६६०,७३८) | (१८,५४४,१७१) |
| ऋण तथा सापटीको वृद्धि/(भुक्तानी) | (५३,७५१,८१७) | (३२,७९२,६८८) |
| बोनस शेयरको खण्डित मूल्य नगद (भुक्तानी)/प्राप्ति | ६,३४४ | - |
| खुद लाभांश भुक्तानी | (१७६,५७८,१२८) | (८६१,८५५) |
| वित्तीय गतिविधिबाट भएको खुद नगद प्रवाह (ग) | (२३८,९८४,३३९) | (५२,११८,७१४) |
| नगद र नगद सरहमा खुद वृद्धि (क+ख+ग) | ३७,६८०,२७४ | ३,१७२,७२५ |
| वर्षारम्भमा नगद र नगद सरह | ३१,८६३,४१६ | २८,६९०,६९१ |
| वर्षान्तमा नगद र नगद सरह | ६९,५४३,६९० | ३१,८६३,४१६ |

हाम्रो सोही मितिको संलग्न प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखा

सुदर्शन चापागाई
उपाध्यक्ष

दिनेश बहादुर बिष्ट
कार्यकारी अध्यक्ष

सिए. बि. के. अग्रवाल
प्रबन्ध साझेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्टस्

लिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिव

युवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरु

मिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

सोल्फी होटल लिमिटेड

ईक्वीटीमा भएको परिवर्तनको विवरण

३१ आषाढ २०८० (१६ जुलाई २०२३) मा समाप्त भएको वर्षको

रुपैयाँ

| विवरण | शेयर पूँजी | शेयर प्रिमियम | पुनर्मूल्यांकन जगेडा | अन्य जगेडा | संचित नाफा | Fair Value जगेडा (ओ सि आई) | जम्मा |
|-----------------------------------------------|-------------|---------------|----------------------|------------|---------------|----------------------------|---------------|
| ३१.०३.२०७८ सम्मको बाँकी | ८४२,५७९,७३० | १६,०००,००० | ३५,१९८,४२७ | ७,२८८,७६१ | ५२९,८७१,६४३ | १,३०५,२५८ | १,४३२,२४३,८१९ |
| ओसिआई बाट लगानीको Fair Value मा भएको परिवर्तन | - | - | - | - | - | (१६२,५१६) | (१६२,५१६) |
| खुद मुनाफा/ (नोक्सान) वर्ष २०७८-७९ | - | - | - | - | २९७,२४३,१६५ | - | २९७,२४३,१६५ |
| लाभांश भुक्तानी २०७७-७८ | - | - | - | - | - | - | - |
| बोनश शेयर जारी | - | - | - | - | - | - | - |
| बोनश शेयरको खण्डित मूल्यप्राप्ती/ (भुक्तानी) | - | - | - | - | - | - | - |
| ३२.०३.२०७९ सम्मको बाँकी | ८४२,५७९,७३० | १६,०००,००० | ३५,१९८,४२७ | ७,२८८,७६१ | ८२७,११४,८३८ | १,१४२,७४२ | १,७२९,३२४,४९८ |
| ओसिआई बाट लगानीको Fair Value मा भएको परिवर्तन | - | - | - | - | - | १,७०४,८२१ | १,७०४,८२१ |
| खुद मुनाफा/ (नोक्सान) वर्ष २०७९-८० | - | - | - | - | ५५४,९७९,५९५ | - | ५५४,९७९,५९५ |
| लाभांश भुक्तानी २०७८-७९ | - | - | - | - | (१७९,६०२,५२१) | - | (१७९,६०२,५२१) |
| बोनश शेयर जारी | ४२,१३५,३३० | - | - | - | (४२,१३५,३३०) | - | - |
| बोनश शेयरको खण्डित मूल्यप्राप्ती/ (भुक्तानी) | - | - | - | - | ६,३४४ | - | ६,३४४ |
| ३१.०३.२०८० सम्मको बाँकी | ८८४,७१५,०६० | १६,०००,००० | ३५,१९८,४२७ | ७,२८८,७६१ | १,१६०,३६२,९२६ | २,८४७,५६३ | २,९०६,४१२,७३७ |

हाम्रो सोही भित्तिको सलमन प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखा

लिल बहादुर खत्री
प्रमुख कपरेट मामिला
तथा कम्पनी सचिव

मिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

सुदर्शन चापागाई
उपाध्यक्ष

युवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरु

दिनेश बहादुर बिष्ट
कार्यकारी अध्यक्ष

सिए. बि. के. अग्रवाल
प्रबन्ध साझेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्टस्

SOALTEE HOTEL LIMITED

For the period ended on 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

1. General Information

Soaltee Hotel Limited (the Company or SHL) is a limited liability company registered with Office of Company Registrar as per erstwhile Company Act. Its shares are enlisted with Security Board of Nepal (SEBON) and listed and traded at Nepal Stock Exchange Ltd. (NEPSE). The registered office of the Company and the principal place of business is located at Tahachal, Kathmandu, Nepal. Since its incorporation more than 56 years, SHL has been catering the Tourism sector services with five-star quality hotel facilities and flight catering kitchen since its commercial operation. SHL has invested in subsidiary Company Soaltee Hospitality Ltd. for expanding its hotel business. Through Soaltee Hospitality Ltd., wholly owned subsidiary, it has also invested in Soaltee Sibkrim Hotels and Resorts Pvt. Ltd.

The Company owns and operates a deluxe luxurious property classified under Five Star category by the Government of Nepal with business name and brand "The Soaltee Kathmandu" hotel at Tahachal, Kathmandu Metropolitan City ward No 13, Kathmandu, Nepal. The property (hotel) is owned and operated by the Company. The Soaltee Kathmandu has 285 saleable rooms ranging from Deluxe, Club to Suites. Further, the Company also owns and operates The Soaltee Gate Gourmet, an Inflight Catering Division under a Technical Assistance Agreement with Gate Gourmet Singapore Pte. Limited, Singapore. The Financial Statements were authorized for issue by the meeting of the Board of Directors on 17 November 2023 (01 Mangsir 2080) and has recommended for approval by shareholders in the Annual General Meeting.

2. Significant Accounting Policies

2.1. Basis of Preparation

2.1.1. Statement of Compliance

The financial statements are prepared in accordance with Nepal Financial Reporting Standards (NFRS) as issued by Accounting Standard Board Nepal and pronounced by The Institute of Chartered Accountants of Nepal.

2.1.2. Basis of Measurement

These financial statements are prepared under historical cost convention except for the following material items:

- Investment in shares of entities other than subsidiaries, which have been measured at fair value
- Staff loans provided at subsidized interest rate, which have been measured at amortized cost.
- Other long term liabilities (leave liability), which has been measured at present value of the obligation.

2.1.3. Critical Accounting Estimates

The preparation of the financial statements in conformity with Nepal Financial Reporting Standards (NFRS) requires the use of certain critical accounting estimates and judgements. It also requires management to exercise judgement in the process of applying the company's accounting policies. The company makes certain estimates and assumptions regarding the future events. Estimates and judgements are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual result may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

a) Useful life of Property, Plant and Equipment

Management reviews the useful life and residual values of property, plant and equipment at the end of each reporting period. Such life are dependent upon an assessment of both the technical life of the

assets and also their likely economic life, based on various internal and external factors including relative efficiency and operating costs.

b) Impairment of Property, Plant and Equipment

At the end of each reporting period, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is the higher of fair value less costs to sell and value in use. Value in use is usually determined on the basis of discounted estimated future cash flows. This involves management estimates on anticipated commodity prices, market demand and supply, economic and regulatory environment, discount rates and other factors. Any subsequent changes to cash flow due to changes in the above mentioned factors could impact on the carrying value of assets.

c) Recognition of Deferred Tax

Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company.

Deferred tax is calculated on temporary differences using a known future tax rate 21.25% (Previous Year 21.25%). Deferred tax assets are recognized in respect of all temporary differences giving rise to deferred tax assets where the management believes it is probable that these assets will be recovered.

d) Other long term employee benefits

Significant judgement is required to determine the estimated liability that shall arise on part of unused/accumulated leave by the staff and which is generally paid out on retirement or termination of employment. Valuation of such is done by qualified actuary using assumption like interest rate, rate of increase in annual compensation, remaining service period etc. Factors considered may change depending on market changes or legal changes which are beyond the control of the company.

2.1.4. Functional and Presentation Currency

The financial statements are prepared and presented in Nepalese Rupees (Rs.), which is also the company's functional currency.

2.2. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated. The preparation of financial statements requires the use of certain accounting estimates. The areas where significant judgements and estimates have been made in preparing the financial statements and their effects are disclosed in relevant areas.

2.2.1. Standalone financial statements

This financial statement is the standalone financial statement of the company. Consolidated financial statement as per NFRS 10 is prepared separately.

2.2.2 Associates

Profits or losses arising on transactions between the company and its associates are recognized only to the extent of unrelated investors' interests in the associate. The investor's share in the associate's profits and losses resulting from these transactions is eliminated against the carrying value of the associate.

Any premium paid for an associate above the fair value of the company's share of the identifiable assets, liabilities and contingent liabilities acquired is capitalized and included in the carrying amount of the

associate. Where there is objective evidence that the investment in an associate has been impaired the carrying amount of the investment is tested for impairment in the same way as other non-financial assets.

2.2.3 Financial Assets and Financial Liabilities

i) Recognition

The company initially recognizes financial assets on trade date which is the date on which the company becomes a party to the contractual provisions of the instruments.

A financial asset or financial liability is measured initially at fair value plus, or an item not at fair value through profit or loss, transactions costs that are directly attributable to its acquisition or issue.

ii. Classification and Measurement

Financial Assets

The classification and measurement of financial assets depend on how these are managed (the entity's business model) and their contractual cash-flows characteristics. These factors determine whether the financial assets are measured at amortized cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVPL').

- **At amortized cost:** Financial assets at amortized cost are non-derivative financial assets with fixed or determinable payments for which the Company has intent and ability to hold till maturity. They are initially recognized at fair value plus any directly attributable transaction cost. Subsequent to initial recognition, such financial assets are measured at amortized cost using effective interest rate method less any impairment losses.
- **At fair value through profit or loss:** Financial assets are classified at fair value through profit or loss if the company manages such instruments and makes purchases and sales decisions based on its fair value. Attributable transaction costs and changes in fair value are taken to revenue.
- **At fair value through other comprehensive income:** Financial assets at FVOCI are non-derivative financial assets that are not classified in any of the above category. Financial assets at FVOCI are recognized initially at fair value plus any directly attributable transaction cost. Subsequent to initial recognition, financial assets are measured at fair value, as far as such fair value is available, and changes therein, which are recognized in other comprehensive income and presented in the fair value reserve in equity. When an investment is derecognized, gain or loss accumulated in equity is reclassified to retained earnings.

Financial Liabilities

All financial liabilities are recognized initially on the trade date, which is the date that the Company becomes a party to the contractual provisions of the instrument. Subsequent to initial recognition, these financial liabilities are measured at amortized costs using effective interest rate method.

iii. Derecognition

Financial Assets

The Company derecognizes a financial assets when the contractual rights to the cash flow from the financial assets expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risk and rewards of the ownership of the financial assets are transferred or in which the Company neither transfer nor retains substantially all of the risk and rewards of the ownership and it does not retain control of the financial assets.

On derecognition of a financial asset, the difference between the carrying amount of the assets (or the carrying amount allocated to the portion of the assets derecognized) and the sum of (i) the consideration received (including any new assets obtained less any new liability assumed) and (ii) any cumulative gain or loss that had been recognized in Other Comprehensive Income (OCI) is recognized in retained earnings.

Financial Liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired.

iv. Offsetting

The financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when and only when, the Company has a legal right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

v. Amortized cost measurement

The 'amortized cost' of a financial asset and financial liability is the amount at which the financial asset or financial liability is measured at initial recognition, minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between initial amount recognized and the maturity amount minus any reduction for impairment.

vi. Fair value measurement

Fair value of a financial instrument is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties at an arm's length transaction. Quoted market values represent fair value when a financial instrument is traded in an organized and liquid market. Where quoted market values are not available, fair values are estimated by other techniques.

vii. Identification and measurement of impairment

Financial assets

At each reporting date the Company assesses the objective evidence that a financial asset or group of financial assets is impaired or not. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset and that loss event has an impact on the estimated future cash flows of the financial assets or group of financial assets that can be reliably estimated.

Objective evidence that financial assets are impaired includes:

- significant financial difficulty of the debtor
- breach of contract, such as default or delinquency by a debtor
- observable data relating to a group of assets such as adverse changes in the payment status of debtor

The amount of loss is measured as the difference between the asset's carrying amount and amount the management considers it as recoverable on the basis of financial position of the party and appropriate estimation made by the management. Receivables considered as less likely to be received are provided allowance for loss and charged to Statement of Profit or Loss.

In addition, for an investment in an unquoted equity security, a significant or prolonged decline in its net worth is objective evidence of impairment.

Impairment losses are recognized in Statement of Profit or Loss and reflected in an allowance account against debtors. Impairment losses on equity investment are routed through Statement of OCI. Interest on the impaired assets continues to be recognized through the unwinding of the discount. If an event occurring after the impairment was recognized causes the amount of impairment loss to decrease, then the decrease in impairment loss is reversed through income statement (OCI in case of available for sale investment).

If, in a subsequent period, the fair value of an equity investments increases and the increase can be related objectively to an event occurring after the impairment loss was recognized, then the impairing loss is reversed through profit or loss; otherwise, any increase in fair value is recognized through OCI.

2.2.4 Impairment of Non-Financial Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by

which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost and value in use. An impairment loss is recognized in Statement of Profit or Loss. Provisions against impairment are reviewed at each reporting date and adjusted to reflect the current best estimates. Impairment charges are included in profit or loss except to the extent they reverse gains previously recognized in Other Comprehensive Income.

2.2.5 Foreign Currency

Transactions entered into by the company entities in a currency other than the currency of the primary economic environment in which they operate (the "functional currency" is Rs.) are recorded at the rates ruling when the transactions occur. Foreign currency monetary assets and liabilities are translated at the rates ruling at the reporting date. Exchange differences arising on the retranslation of unsettled monetary assets and liabilities are recognized immediately in profit or loss.

2.2.6 Property, Plant and Equipment

Items of property, plant and equipment are initially recognized at cost. Cost includes the purchase price and other directly attributable costs as well as the estimated present value of any future unavoidable costs of dismantling and removing items. The corresponding liability is recognized within provisions. Subsequent expenditure is capitalized only when it is probable that future economic benefits associated with the expenditure will flow in to the Company. Ongoing repair and maintenance are expensed as incurred.

The Company identifies and determines cost of each component/ part of the asset separately, if the component/ part has cost which is significant to the total cost of the asset having useful life that is materially different from that of the remaining asset. These components are depreciated over their useful lives; the remaining asset is depreciated over the life of the principal asset.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each reporting date and adjusted prospectively.

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss when the asset is derecognized.

Capital Work in Progress

Assets in the course of construction are capitalized in the assets under capital work in progress (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

Salvage Value

Company has assessed the salvage value of all its property, plant and equipment to be 5% of its original cost.

Depreciation

Freehold land is not depreciated. Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on all other items of property, plant and equipment so as to write-off their carrying value over the expected useful economic lives.

Items of property, plant and equipment are depreciated on Straight Line Method over their useful life.

Management of the company has assessed useful life of the following category of assets as mentioned.

| Category of Assets | Estimated useful life |
|-----------------------------------|-----------------------|
| Building | 35 - 70 years |
| Other civil structures | 20 - 35 years |
| Plant and machinery | 10 - 30 years |
| Vehicle | 10 - 20 years |
| Computer and accessories | 7 years |
| Office Equipment | 10 years |
| Furniture, fixture and furnishing | 10 years |
| Leasehold Development | 3 years |

2.2.7 Intangible Assets

Computer Software

Purchased computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the software. These costs are amortized over the estimated useful lives.

2.2.8 Investment Property

The Company holds certain assets (land and building) for purpose other than its core operating function. Such assets are classified as investment property.

Items of investment property are initially recognized at cost. Cost includes the purchase price and other directly attributable costs as well as the estimated present value of any future unavoidable costs of dismantling and removing items. The corresponding liability is recognized within provisions. Subsequent expenditure is capitalized only when it is probable that future economic benefits associated with the expenditure will flow in to the company. Ongoing repair and maintenance are expensed as incurred.

When an item of property, plant and equipment becomes an investment property following a change in its use, any difference arising at the date of transfer between the carrying amount of the item and its fair value is recognized directly in equity if it is a gain. Upon disposal of the item, the gain is transferred to retained earnings. Any loss is recognized in statement of profit or loss.

Incomes arising from use of investment property by third parties are recognized as lease income from operating lease. The lease rental is adjusted for inflation rate periodically and the same amount is booked as operating lease income, which the Company believes is more representative than the straight line method, in line with para 50 of NAS 17: Leases.

Salvage Value

Company has assessed the salvage value of its depreciable investment property to be 5% of its original cost.

Depreciation

Land that form part of investment property is not depreciated. Depreciation is provided on other items of investment property so as to write-off their carrying value over the expected useful economic lives.

Depreciable investment properties are depreciated on Straight Line Method over their useful life. Management considered the useful life of investment property to be of 55 years.

2.2.9 Investments

Investments in shares of the companies are classified as either at amortized cost or at fair value. The classification of investment and its subsequent measurement is dependent on the business model for managing such investments and contractual cash flow characteristics.

Investments are measured at fair value unless measured at amortized cost. Investments are measured at amortized cost if such investment is held with in order to collect contractual cash flows and 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.

Subsequent changes in the investments measured at amortized cost are charged to Profit or Loss. Investments measured at fair value opting the routing through Other Comprehensive Income, at initial recognition, for adjusting the changes in fair value are charged through Other Comprehensive Income that forms part of the equity of the Company. Changes in fair value of other investments are charged to Profit or Loss.

2.2.10 Inventories

Stock of food, beverages, store and operating supplies 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 the variable selling expenses.

The cost is determined on weighted average method and includes expenditure incurred directly in acquiring the inventories and bringing them to their present location and condition.

2.2.11 Cash and cash equivalents

Cash and cash equivalents comprises cash balances, call deposits and other short term highly liquid investments. For the purpose, any cash placement deposits, call deposit or other highly liquid items with the maturity period of 90 days from the date of transaction is considered as cash equivalent.

2.2.12 Trade and other receivables

Trade and other receivables are stated at transaction value less allowance for impairment.

Staff loan are measured at amortized cost. Discounting rate has been arrived by considering comparable market rates of similar types of loan. Difference of amortized value and book value of loan is charged to profit or loss for the period of staff loan.

2.2.13 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. The company's equity shares are classified as equity instruments.

2.2.14 Employee Benefits

Employee benefits are either defined benefit plan or defined contribution plan. Employee benefits of the company comprise of gratuity, provident fund and accumulated leave. These benefits are provided as per the Employee Service Manual and Collective Bargaining Agreement between Employee Union and the Company.

Provident Fund-Defined Contribution Plan

The Company pays pre-defined provident fund benefit to Social Security Fund (SSF) and the company does not have any legal or constructive obligation to pay additional amount in future. Contributions to Provident fund are charged to the statement of profit or loss in the year to which they relate.

Gratuity-Defined Contribution Plan

The Company is required to pay pre-defined amount to Social Security Fund as gratuity to employees. The Company accrues 8.33% of basic salary of staff as gratuity benefits in accordance with Labor Law of Nepal and the Company has deposited Employee Gratuity in SSF. The amount presented in financial statements is the actual liability of gratuity at each reporting date.

Short term and long-term employment benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted

amount of the benefits expected to be paid in exchange for the related service.

Accumulated leaves, encashment of which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as a liability at the present value of the obligation as at the reporting date determined based on an actuarial valuation.

2.2.15 Income Tax

Deferred Tax

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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 asset to be recovered.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected realization or settlement of the carrying amount of assets and liabilities using tax rates that are expected to apply in subsequent periods.

Current Tax

Current tax is the expected tax payable on the taxable income for the year using tax rates at the reporting date and any adjustment to tax payable in respect of previous years. Current tax is calculated reasonably in accordance with the provisions of Income Tax Act as per management assumption and bet judgement.

General corporate tax rate is 25%. The Company is entitled to a rebate of 15% on the General tax rate as per the provisions of Income Tax Act 2058. Accordingly, tax rate applicable to the company for current fiscal year is 21.25% (previous year rate was 10.63%).

2.2.16 Revenue

Revenue is recognized only when it is probable that the future economic benefits will flow to the Company and that revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable net of Value Added Taxes, Civil Aviation Fee and Service Charges where applicable.

Revenue from Sale of Services

Revenue is recognized at the time of delivery of services and is stated net of Value Added Tax (VAT) and Service Charges. Revenue from The Soaltee Gate Gourmet -Flight Catering Division sales is stated net of Civil Aviation Fee & Service charge.

Revenue from package sales is disclosed net of credits and refunds, included as part of the package.

Service Charge

Income from service charges is recognized on accrual basis net of contribution to be made to the Hotel Association Nepal (HAN) and the Employees as per Labour Rules as per the previous agreement between HAN and representatives of the Employees Union till 26 January 2023.

Dividend

Dividend income from investment in shares is recognized when the right to receive the payment is established.

Other Income

Other income are recognized on accrual basis when there are reasonable basis to ascertain the amount and there is reasonable basis for recoverability except for certain membership fees which are insignificant to the total revenue.

2.2.17 Expenses

Expenses are accounted on accrual basis where there are reasonable basis to estimate ascertain the obligation and rationality of such obligation.

License Fee

License fees payable in relation to technical assistance to Gate Gourmet Singapore Pte. Ltd, to operate the Flight Catering Unit under the brand name of 'The Soaltee Gate Gourmet' is based on a fixed percentage of the Net Sales Value as specified in the Technical Assistance Agreement.

Employee Bonus

Employee bonus is provided in line with the provisions of Bonus Act 2030 BS.

2.2.18 Lease

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

A lease is classified at the inception date as a finance lease or an operating lease. For arrangements entered into prior to 1 Shrawan 2074 the Company has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

The Company has entered into operating lease arrangement for use of property at The Soaltee Gate Gourmet. The lease rental is adjusted for inflation rate periodically and the same amount is booked as operating lease expenses, which the Company believes is more representative than the straight line method, in line with para 33 of NAS 17: Leases.

The Company has entered into operating lease arrangement allowing to use its facilities and infrastructures to third parties. The lease rental is adjusted for inflation rate periodically and the same amount is booked as operating lease income, which the Company believes is more representative than the straight line method, in line with para 50 of NAS 17: Leases.

2.2.19 Provisions

The Company applies NAS 37 Provisions, Contingent Liabilities and Contingent Assets in accounting for non-financial liabilities.

Provisions are recognized for present obligations arising as consequences of past events where it is more likely than not that a transfer of economic benefit will be necessary to settle the obligation, which can be reliably estimated. Provision is made for the anticipated costs when an obligation exists.

2.2.20 Current versus non-current classification

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

The Company classifies an asset as current when it is:

- Expected to be realized or intended to sold or consumed in normal operating cycle
 - Held primarily for the purpose of trading
 - Expected to be realized within twelve months after the reporting period, or
 - Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

The Company classifies a liability as current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.2.21 Segment Reporting

The Company's segmental reporting is in accordance with NFRS 8 Operating Segments. Operating segments are reported in a manner consistent with the internal reporting provided to the Company's management, which is responsible for allocating resources and assessing performance of the operating segments. All transactions between business segments are conducted on an arm's length basis, with intra-segment revenue and costs being eliminated centrally. Income and expenses directly associated with each segment are included in determining business segment performance.

2.2.22 Government Grant

Government grants, including non-monetary grants at fair value, is recognized when there is reasonable assurance that the Company will comply with the conditions attaching to grant and the grants will be received. Government grants is recognized in profit or loss on a systematic basis over the periods in which the Company recognizes as expenses the related costs for which the grants are intended to compensate.

2.2.23 Operating Cycle

The Company considers its operating cycle to be of 12 months.

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.1: Property, Plant & Equipment

| Particulars | Freehold Land | Building | Plant and Machinery | Furniture and Fixture | Office Equipment | Computers | Vehicles | Leasehold | Capital WIP | Total |
|-----------------------------------------|---------------|---------------|---------------------|-----------------------|------------------|-------------|-------------|------------|---------------|---------------|
| Cost | | | | | | | | | | |
| Balance at 01.04.2078 | 149,488,779 | 881,447,408 | 1,178,309,703 | 454,934,297 | 6,505,318 | 68,786,539 | 80,281,071 | 7,081,573 | 16,020,119 | 2,842,854,807 |
| Addition | - | 32,708,375 | 20,576,496 | 2,078,087 | - | 1,681,929 | 40,924,421 | 10,061,340 | 195,379,270 | 303,409,918 |
| Disposal/Transfer | - | - | (17,948,770) | (933,405) | (200,927) | - | (6,212,585) | - | (44,129,405) | (69,425,092) |
| Balance at 32.03.2079 | 149,488,779 | 914,155,783 | 1,180,937,429 | 456,078,979 | 6,304,391 | 70,468,468 | 114,992,907 | 17,142,913 | 167,269,984 | 3,076,839,633 |
| Addition | - | 185,269,220 | 179,422,284 | 19,550,868 | 714,940 | 2,991,597 | 18,125,664 | - | 289,357,378 | 695,431,951 |
| Disposal/Transfer | - | (1,262,458) | (25,135,424) | (1,239,068) | (370,000) | (5,130,696) | (1,225,000) | - | (273,651,493) | (308,014,139) |
| Balance at 31.03.2080 | 149,488,779 | 1,098,162,545 | 1,335,224,289 | 474,390,779 | 6,649,331 | 68,329,369 | 131,893,571 | 17,142,913 | 182,975,869 | 3,464,257,445 |
| Depreciation and Impairment loss | | | | | | | | | | |
| Balance at 01.04.2078 | - | 301,897,544 | 722,788,172 | 289,264,883 | 6,054,008 | 46,652,782 | 42,885,886 | 135,164 | - | 1,409,678,438 |
| Charge for the year | - | 21,790,875 | 36,609,381 | 24,729,285 | 101,666 | 4,906,167 | 4,604,800 | 5,231,562 | - | 97,973,736 |
| Disposal | - | - | (17,931,263) | (933,275) | (200,927) | - | (6,124,681) | - | - | (25,190,146) |
| Balance at 32.03.2079 | - | 323,688,419 | 741,466,290 | 313,060,893 | 5,954,747 | 51,558,949 | 41,366,005 | 5,366,726 | - | 1,482,462,028 |
| Charge for the year | - | 25,436,935 | 42,363,007 | 24,711,275 | 108,195 | 5,042,022 | 7,518,353 | 6,105,018 | - | 111,284,805 |
| Disposal | - | (802,227) | (23,022,084) | (1,239,068) | (368,302) | (5,130,696) | (1,225,000) | - | - | (31,787,377) |
| Balance at 31.03.2080 | - | 348,323,127 | 760,807,213 | 336,533,100 | 5,694,640 | 51,470,275 | 47,659,358 | 11,471,744 | - | 1,561,959,456 |
| Net Book Value | | | | | | | | | | |
| At 01.04.2078 | 149,488,779 | 579,549,864 | 455,521,531 | 165,669,414 | 451,310 | 22,133,757 | 37,395,185 | 6,946,409 | 16,020,119 | 1,433,176,369 |
| At 32.03.2079 | 149,488,779 | 590,467,364 | 439,471,139 | 143,018,086 | 349,644 | 18,909,519 | 73,626,902 | 11,776,187 | 167,269,984 | 1,594,377,605 |
| At 31.03.2080 | 149,488,779 | 749,839,418 | 574,417,076 | 137,857,679 | 954,691 | 16,859,094 | 84,234,213 | 5,671,169 | 182,975,869 | 1,902,297,989 |

Property, Plant and Equipment under construction

Assets under construction majorly comprises of the works related to Royal Suite (777, 888 & 999) includes cost of assets Rs. 103.17 million, capital advance Rs. 77.30 million and other related costs Rs. 2.51 million. The amount shall be capitalized to respective heads as and when the assets are available for use.

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.2: Intangible Assets

Amount in Rs.

| Particulars | Software | Total |
|------------------------------|-------------------|-------------------|
| Cost | | |
| Balance at 01.04.2078 | 14,937,654 | 14,937,654 |
| Addition | - | - |
| Disposal/Transfer | - | - |
| Balance at 32.03.2079 | 14,937,654 | 14,937,654 |
| Addition | - | - |
| Disposal | - | - |
| Balance at 31.03.2080 | 14,937,654 | 14,937,654 |
| Amortization | | |
| Balance at 01.04.2078 | 13,731,316 | 13,731,316 |
| Charge for the year | 402,242 | 402,242 |
| Disposal | - | - |
| Balance at 32.03.2079 | 14,133,558 | 14,133,558 |
| Charge for the year | 377,242 | 377,242 |
| Disposal | - | - |
| Balance at 31.03.2080 | 14,510,800 | 14,510,800 |
| Net Book Value | | |
| At 01.04.2078 | 1,206,338 | 1,206,338 |
| At 32.03.2079 | 804,096 | 804,096 |
| At 31.03.2080 | 426,854 | 426,854 |

Note 3.3: Investment Property

Amount in Rs.

| Particulars | Freehold Land | Building | Total |
|------------------------------|------------------|--------------------|--------------------|
| Cost | | | |
| Balance at 01.04.2078 | 4,707,287 | 166,146,812 | 170,854,100 |
| Addition | - | - | - |
| Disposal/Transfer | - | - | - |
| Balance at 32.03.2079 | 4,707,287 | 166,146,812 | 170,854,100 |
| Addition | - | - | - |
| Disposal | - | - | - |
| Balance at 31.03.2080 | 4,707,287 | 166,146,812 | 170,854,100 |
| Amortization | | | |
| Balance at 01.04.2078 | - | 79,698,359 | 79,698,359 |
| Charge for the year | - | 1,979,123 | 1,979,123 |
| Disposal | - | - | - |
| Balance at 32.03.2079 | - | 81,677,482 | 81,677,482 |
| Charge for the year | - | 1,979,123 | 1,979,123 |
| Disposal | - | - | - |
| Balance at 31.03.2080 | - | 83,656,605 | 83,656,605 |
| Net Book Value | | | |
| At 01.04.2078 | 4,707,287 | 86,448,453 | 91,155,741 |
| At 32.03.2079 | 4,707,287 | 84,469,330 | 89,176,618 |
| At 31.03.2080 | 4,707,287 | 82,490,207 | 87,197,495 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.4: Deferred Tax Assets/(Liabilities)

Deferred tax is calculated on temporary differences using known future tax rate effective to the Company 21.25% (Previous Year 21.25%). Deferred tax assets are recognized in respect of all temporary differences giving rise to deferred tax assets where the management believes it is probable that these assets will be recovered.

Amount in Rs.

| Particulars | 01.04.2079 | Credit/(Charge) to SOPL | Credit/(Charge) to OCI | 31.03.2080 |
|----------------------------|---------------------|-------------------------|------------------------|---------------------|
| Fixed Assets | (53,303,422) | (8,967,206) | - | (62,270,628) |
| Gratuity Provision | 16,203,871 | (1,194,073) | - | 15,009,798 |
| Provision for Leave | 10,406,635 | 1,557,059 | - | 11,963,694 |
| Trade and Other Receivable | 9,906,178 | 1,062,500 | - | 10,968,678 |
| Total | (16,786,738) | (7,541,720) | - | (24,328,458) |

| Particulars | 01.04.2078 | Credit/(Charge) to SOPL | Credit/(Charge) to OCI | 32.03.2079 |
|----------------------------|------------------|-------------------------|------------------------|---------------------|
| Fixed Assets | (45,629,725) | (7,673,697) | - | (53,303,422) |
| Gratuity Provision | 24,334,467 | (8,130,596) | - | 16,203,871 |
| Provision for Leave | 13,592,896 | (3,186,261) | - | 10,406,635 |
| Trade and Other Receivable | 8,843,678 | 1,062,500 | - | 9,906,178 |
| Total | 1,141,316 | (17,928,054) | - | (16,786,738) |

Note 3.5: Investments

Amount in Rs.

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------------|--------------------|--------------------|
| Non-Current | | |
| At Amortized Cost | | |
| At Fair Value Through Profit or Loss | | |
| At Fair Value Through OCI | 275,487,563 | 290,689,670 |
| Total | 275,487,563 | 290,689,670 |
| Current | | |
| At Amortized Cost | - | - |
| At Fair Value Through Profit or Loss | - | - |
| At Fair Value Through OCI | - | - |
| Total | - | - |

Investment comprises the following:

| At Amortized Cost (A) | 31.03.2080 | 32.03.2079 |
|------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Term Deposit | - | - |
| Total Investment at Amortized Cost | - | - |
| At Fair Value Through OCI (B) | | |
| Investment in Subsidiaries | | |
| H I Soaltee Hotel Company Pvt. Ltd. (99,500 shares of Rs. 100 each, 35,136 shares of Rs. 100 each at Premium of Rs. 98 each) | - | 16,906,928 |
| Soaltee Hospitality Ltd. (2,500,000 shares of Rs. 100 each) | 250,000,000 | 250,000,000 |
| Advance for Investment in Soaltee Hospitality Ltd. | 12,640,000 | 12,640,000 |
| Sub-Total | 262,640,000 | 279,546,928 |
| Investment in Other Entities | | |
| Himal International Power Corp. Pvt. Ltd. (100,000 shares of Rs. 100 each) | 12,847,563 | 11,142,742 |
| Sub-Total | 12,847,563 | 11,142,742 |
| Total Investment through OCI | 275,487,563 | 290,689,670 |
| Proportion of voting rights | | |
| H I Soaltee Hotel Company Pvt. Ltd. | - | 99.63% |
| Soaltee Hospitality Ltd. | 100% | 100% |
| Himal International Power Corp. Pvt. Ltd. | 5.97% | 5.97% |

Additional Information of Investments is provided in Note 4.20.

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements**Note 3.6: Trade and Other Receivable***Amount in Rs.*

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------------|--------------------|--------------------|
| Non-Current | | |
| Other Receivable | 7,051,419 | 7,051,419 |
| Deposit for Appeal | 9,299,783 | 4,454,681 |
| Deposits | 7,065,592 | 4,338,095 |
| Loans and Advances to Employees | 6,982,735 | 18,921,585 |
| Deferred Employee Benefit Expenses | 41,304 | 1,228,540 |
| Total | 30,440,833 | 35,994,320 |
| Less: Allowance for Impairment | (7,051,419) | (7,051,419) |
| Total | 23,389,414 | 28,942,901 |
| Current | | |
| Trade Receivable | | |
| Trade Receivable | 266,725,614 | 248,716,457 |
| Less: Allowance for Impairment | (44,565,887) | (39,565,887) |
| Trade Receivable-Net | 222,159,727 | 209,150,570 |
| Other Receivable | | |
| Loans and Advances to Employees | 13,814,856 | 11,634,470 |
| Loans and Advances to Other | 28,209,222 | 34,177,783 |
| Advances to Contractor and Suppliers | 54,267,965 | 18,939,147 |
| VAT Recoverable | 3,089,678 | 1,959,002 |
| Management Fees Recoverable | 4,036,281 | 4,036,281 |
| Deferred Employee Benefit Expenses | 265,776 | 1,095,683 |
| Total Other Receivable | 103,683,778 | 71,842,366 |
| Total | 325,843,505 | 280,992,936 |

Additional information on Other receivable included in non-current receivable is provided in Note 4.10.1. Trade receivables are normally collected as per credit terms with the parties, generally within a period of 90 days. Trade receivable is non-interest bearing. Additional information on Trade Receivable included in Current Receivable is provided in Note 4.10.2.

Note 3.7: Inventories

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------|--------------------|-------------------|
| Stores and Spares | 21,790,412 | 12,230,616 |
| Provision, Beverage and Others | 37,221,699 | 23,253,071 |
| Uniform and Linen | 42,147,234 | 35,325,673 |
| Crockery, Cutlery etc. | 21,044,174 | 14,134,600 |
| Total | 122,203,519 | 84,943,960 |

Note 3.8: Cash and Cash Equivalent

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------|-------------------|-------------------|
| Cash in Hand | 3,889,934 | 2,766,717 |
| Cheques in Hand | 700,000 | - |
| Balances with Bank | 64,953,756 | 29,096,699 |
| Total | 69,543,690 | 31,863,416 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.9: Share Capital

| Particulars | Amount in Rs. | |
|-------------------------------------|--------------------|--------------------|
| | 31.03.2080 | 32.03.2079 |
| Authorized Share Capital | | |
| 150,000,000 Shares of Rs. 10/- each | 1,500,000,000 | 1,500,000,000 |
| Issued Share Capital | | |
| 100,000,000 Shares of Rs. 10/- each | 1,000,000,000 | 1,000,000,000 |
| Subscribed and Fully Paid up | | |
| 88,471,506 Shares of Rs.10/- each | 884,715,060 | 842,579,730 |
| Total | 884,715,060 | 842,579,730 |

Reconciliation of no. of shares outstanding

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------------|-------------------|-------------------|
| Balance at the beginning of the year | 84,257,973 | 84,257,973 |
| Add: Bonus Issue | 4,213,533 | - |
| Balance at the end of year | 88,471,506 | 84,257,973 |

Details of Shareholding

| | | |
|------------------------------|-----|-----|
| Major Corporate Shareholders | 69% | 69% |
| General Shareholders | 31% | 31% |

Note 3.10: Retained Earning and Reserves

| Particulars | 31.03.2080 | 32.03.2079 |
|------------------------------------------|----------------------|--------------------|
| Share Premium | 16,000,000 | 16,000,000 |
| Other Reserve | 7,288,761 | 7,288,761 |
| Revaluation Reserve | 35,198,427 | 35,198,427 |
| Fair Value Reserve for Equity Investment | 2,847,563 | 1,142,742 |
| Retained Earnings | 1,160,362,926 | 827,114,838 |
| Total | 1,221,697,677 | 886,744,768 |

Note 3.11: Loans and Borrowings

| Particulars | 31.03.2080 | 32.03.2079 |
|---------------------------------------|------------------|-------------------|
| Non-Current | | |
| Secured- Hire Purchase | 7,931,571 | 9,170,921 |
| Total | 7,931,571 | 9,170,921 |
| Current | | |
| Overdraft and Working Capital Loan | - | 51,611,159 |
| Current Portion of Hire Purchase Loan | 1,308,207 | 2,209,515 |
| Total | 1,308,207 | 53,820,674 |

Note 3.12: Employee Benefits

| Particulars | 31.03.2080 | 32.03.2079 |
|-------------------------------|--------------------|--------------------|
| Non-Current | | |
| Gratuity | 70,634,343 | 76,253,510 |
| Less: Plan Assets | (1,259,866) | (2,253,240) |
| Net Gratuity Liability | 69,374,477 | 74,000,270 |
| Accumulated Leave | 56,299,735 | 48,972,399 |
| Total | 125,674,212 | 122,972,669 |
| Current | | |
| Salary and Wages Payable | 13,028,397 | 11,250,076 |
| Bonus Payable | 68,712,943 | 31,517,125 |
| Total | 81,741,340 | 42,767,201 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements**Note 3.13: Income Tax Receivable/(Payable)**

| Particulars | Amount in Rs. | |
|----------------------|---------------------|-------------------|
| | 31.03.2080 | 32.03.2079 |
| Advance Income Tax | 109,724,626 | 33,536,069 |
| Income Tax Liability | (124,608,113) | - |
| Total | (14,883,487) | 33,536,069 |

Note 3.14: Trade and Other Payable

| Particulars | 31.03.2080 | 32.03.2079 |
|---------------------------------|--------------------|--------------------|
| Non-Current | | |
| Retention and Security Deposit | 15,159,071 | 11,679,331 |
| Advances Received | 48,947,939 | 52,860,983 |
| Unclaimed Dividend | 13,539,009 | 10,514,616 |
| Total | 77,646,019 | 75,054,930 |
| Current | | |
| Sundry Creditors | 236,545,187 | 220,263,657 |
| Other Payable | | |
| Advances Received | 34,999,574 | 34,999,574 |
| Civil Aviation Fee | - | 394,695 |
| Flight Kitchen Franchise Fee | 1,148,430 | 6,487,466 |
| Service Charge | 12,102,566 | 54,648,520 |
| Housing Fund | 26,334,029 | 26,334,029 |
| Corporate Social Responsibility | 8,431,238 | 10,189,783 |
| Other Liabilities | 68,282,678 | 46,517,786 |
| Total | 387,843,702 | 399,835,510 |

Trade and other payable are non-interest bearing in nature.

Note 3.15: Revenue from Operation

| Particulars | 2079-80 | 2078-79 |
|----------------------|----------------------|----------------------|
| Room | 551,094,425 | 246,990,610 |
| Food | 1,496,892,775 | 972,822,567 |
| Beverage | 104,935,519 | 70,835,073 |
| Cigar and Cigarettes | 1,497,714 | 658,625 |
| Telephone | 10,026 | 11,201 |
| Laundry Income | 1,779,057 | 1,229,505 |
| Business Centre | 7,105 | 13,725 |
| Total | 2,156,216,621 | 1,292,561,306 |

Note 3.16: Other Income

| Particulars | 2079-80 | 2078-79 |
|------------------------------------------------|-------------------|-------------------|
| Premises Rental Charge | 36,463,978 | 26,126,938 |
| Interest on Loans & Advances at Amortized Cost | 1,108,581 | 1,765,522 |
| Interest on Call Account/Time Deposit | 147,395 | 133,166 |
| Miscellaneous Receipts | 10,644,900 | 6,253,092 |
| Income from Service Charge | 21,403,302 | 25,267,588 |
| Dividend Income | 19,271,347 | 1,222,517 |
| Profit on Sale of Assets | 4,506,502 | 3,110,365 |
| Profit on Sale of Investment | - | 9,170,962 |
| Exchange Gain | 2,548,345 | 2,124,666 |
| Reversal of Provision for Gratuity | 2,315,290 | - |
| Reversal of Provision for Leave | - | 1,143,502 |
| Unclaimed Balance Written Back | - | 244,415 |
| Total | 98,409,640 | 76,562,733 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.17: Consumption of Food and Beverage

Amount in Rs.

| Particulars | 2079-80 | 2078-79 |
|--------------|--------------------|--------------------|
| Food | 350,648,786 | 241,240,023 |
| Beverage | 28,830,695 | 18,544,340 |
| Cigarettes | 603,925 | 407,685 |
| Total | 380,083,406 | 260,192,048 |

Note 3.18: Employee Benefit Expenses

| Particulars | 2079-80 | 2078-79 |
|----------------------------|--------------------|--------------------|
| Salary and Wages | 250,363,992 | 159,441,674 |
| Allowances | 69,270,703 | 49,102,514 |
| Festival Allowance | 13,042,251 | - |
| Overtime | 8,510,124 | 1,709,000 |
| Employees Meal | 42,212,553 | 21,731,259 |
| Soaltee Staff Welfare | 2,468,229 | 2,496,617 |
| Gratuity | 13,593,805 | 10,188,080 |
| Leave | 11,095,599 | - |
| Provident Fund | 16,315,871 | 11,894,843 |
| Clinic Expenses | 2,806,557 | 2,025,427 |
| Amortization of Staff Loan | - | 1,188,456 |
| Incentive Exit Scheme | 3,975,504 | 32,099,623 |
| Bonus | 68,712,943 | 31,517,125 |
| Total | 502,368,131 | 323,394,618 |

Additional information on Gratuity is provided in Note 4.4.a.

Note 3.19: Operating Expenses

| Particulars | 2079-80 | 2078-79 |
|-------------------------|--------------------|--------------------|
| Linen | 11,354,900 | 5,740,121 |
| Laundry Supplies | 37,871,510 | 19,521,677 |
| Crockery & Cutlery | 3,913,305 | 2,422,010 |
| Silverware | 529,198 | 220,150 |
| Cleaning Supplies | 14,245,204 | 7,714,558 |
| F & B Paper Supplies | 17,328,664 | 10,311,020 |
| Guest Supplies | 32,244,290 | 12,919,885 |
| Water & Water Treatment | 10,413,839 | 16,115,702 |
| Garden Maintenance | 1,692,064 | 2,103,112 |
| Pest Control | 2,496,000 | 2,588,000 |
| Waste Removal | 1,243,300 | 823,100 |
| Power and Fuel | 115,138,899 | 91,558,812 |
| Repair and Maintenance | 36,928,650 | 24,713,592 |
| Total | 285,399,823 | 196,751,739 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements**Note 3.20: Other Expenses***Amount in Rs.*

| Particulars | 2079-80 | 2078-79 |
|------------------------------------|--------------------|--------------------|
| Rental Charges | 10,367,981 | 7,277,087 |
| Travelling | 24,778,318 | 7,715,747 |
| Transport and Conveyance | 34,364,718 | 18,575,916 |
| Audit Fee | 605,000 | 550,000 |
| Legal and Professional Fees | 9,303,004 | 10,750,454 |
| Directors' Meeting Fees | 1,494,123 | 423,528 |
| Licence & Taxes | 33,879,627 | 19,713,693 |
| Bank Charges | 8,794,279 | 4,809,477 |
| Annual General Meeting Expenses | 970,145 | 662,555 |
| Commissions | 16,110,637 | 3,208,662 |
| Insurance | 10,071,617 | 7,985,808 |
| Communication Expenses | 5,452,574 | 4,350,466 |
| Printing and Stationery | 7,551,309 | 4,833,654 |
| Advertisement and Sales Promotion | 16,795,825 | 9,349,531 |
| Marketing and Reservation Expenses | 7,717,702 | 4,210,684 |
| Training and Conference | 1,683,173 | 1,900,800 |
| Books and Newspaper | 186,937 | 92,282 |
| Membership & Subscription | 2,281,856 | 2,175,432 |
| Security Services | 15,204,998 | 9,760,149 |
| Uniform Expenses | 7,340,730 | 6,274,728 |
| Entertainment | 4,536,967 | 785,959 |
| Allowance for Impairment | 5,000,061 | 5,000,000 |
| Software Service Charges | 6,501,297 | 5,536,344 |
| Investment Written Off | 3,443,328 | - |
| Banquet Expenses | 9,421,467 | 2,570,683 |
| Kitchenette Expenses | 7,870,198 | 4,314,205 |
| Corporate Social Responsibility | 5,549,796 | 2,972,432 |
| Miscellaneous | 20,065,898 | 8,914,837 |
| Total | 277,343,565 | 154,715,113 |

Note 3.21: Earnings per Share

Basic earnings per share is calculated by dividing the total profit or loss attributable to equity shareholders. Diluted earnings per share is calculated by dividing the profit or loss attributable to equity shareholders by weighted average number of equity shares for the effects of all dilutive potential equity shares. If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalization, bonus issue or share split, or decreases as a result of a reverse share split, the calculation of basic and diluted earnings per share for all periods presented is adjusted retrospectively.

Calculation of basic and diluted earnings per share has been done as stated above.

| Particulars | 2079-80 | 2078-79 |
|-----------------------------------------|-------------|-------------|
| Basic Earnings per Share | | |
| Profit/(Loss) for the year | 554,979,595 | 297,243,195 |
| Number of shares | 88,471,506 | 88,471,506 |
| Basic Earnings per Share (Rs.) | 6.27 | 3.36 |
| Diluted Earnings per Share | | |
| Profit for the year | 554,979,595 | 297,243,195 |
| Weighted average number of shares | 88,471,506 | 88,471,506 |
| Diluted Earnings per share (Rs.) | 6.27 | 3.36 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.22: Financial Instruments Classification and Fair Value Measurement

Financial Instruments are classified in accordance with Note 2.2.3.

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. The fair values are determined according to the following hierarchy:

The Company has used fair value model for measurement of its financial assets and financial liabilities. Fair value hierarchy levels presented represent the available inputs considered to arriving at the fair value of category of financial assets/liabilities.

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.

Level 3 inputs are unobservable inputs for the asset or liability. The Company has used its own data (accounting value) and considered if there exists factors that would otherwise result in changes to the book value of assets or liabilities.

Amount in Rs.

| As at 31.03.2080 | Carrying Amount | Level 1 | Level 2 | Level 3 |
|----------------------------------------------------------------------------------|--------------------|---------|---------|--------------------|
| Financial Assets | | | | |
| Financial Assets at Amortized Cost | | | | |
| Trade and Other Receivable | 348,925,839 | | | 348,925,839 |
| Investment | - | | | - |
| Cash and Cash Equivalent | 69,543,690 | | | 69,543,690 |
| Total At Amortized Cost | 418,469,529 | | | 418,469,529 |
| Financial Assets at Fair Value through Other Comprehensive Income (FVOCI) | | | | |
| Investment | 275,487,563 | | | 275,487,563 |
| | | | | |
| Total Financial Assets | 693,957,092 | - | - | 693,957,092 |
| Financial Liabilities | | | | |
| Financial Liabilities at Amortized Cost | | | | |
| Trade and Other Payable | 465,489,721 | | | 465,489,721 |
| Loans and Borrowings | 9,239,778 | | | 9,239,778 |
| Total Financial Liabilities | 474,729,499 | - | - | 474,729,499 |

| As at 32.03.2079 | Carrying Amount | Level 1 | Level 2 | Level 3 |
|----------------------------------------------------------------------------------|--------------------|---------|---------|--------------------|
| Financial Assets | | | | |
| Financial Assets at Amortized Cost | | | | |
| Trade and Other Receivable | 307,611,614 | | | 307,611,614 |
| Investment | - | | | - |
| Cash and Cash Equivalent | 31,863,416 | | | 31,863,416 |
| Total At Amortized Cost | 339,475,030 | | | 339,475,030 |
| Financial Assets at Fair Value through Other Comprehensive Income (FVOCI) | | | | |
| Investment | 290,689,670 | | | 290,689,670 |
| | | | | |
| Total Financial Assets | 630,164,700 | - | - | 630,164,700 |
| Financial Liabilities | | | | |
| Financial Liabilities at Amortized Cost | | | | |
| Trade and Other Payable | 474,890,440 | | | 474,890,440 |
| Loans and Borrowings | 62,991,595 | | | 62,991,595 |
| Total Financial Liabilities | 537,882,035 | - | - | 537,882,035 |

SOALTEE HOTEL LIMITED

For the period ended on 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

4 Additional Information

4.1 Share Capital

The Company has single class of equity shares having face value of Rs. 10 per share. Every member holding equity shares therein shall have voting rights in proportion to the member's share of the paid up equity share capital.

4.2 Dividend

Dividend is proposed by the Board of Directors and approved by shareholders in the Annual General Meeting.

Board of Directors have proposed 5% bonus shares and 26.57894737% cash dividend for the year 2079-80 (previous year 5% bonus shares and 21.31578947% cash dividend). Accordingly, the total distribution by the Company from the profits arising from 2079-80 is as follows:

| Particulars | Bonus Shares | Cash Dividend |
|---------------------------|--------------|---------------|
| Proposed for 2079-80 | 44,235,753 | 235,147,950 |
| Number of shares | 4,423,575 | |
| Paid for 2078-79 (Amount) | 42,135,330 | 179,602,521 |
| No. of shares | 4,213,533 | |

4.3 Reserves and Retained Earnings

a. Share premium

The Company had issued shares in premium on 1992-93. The amount collected by the company in excess of its face value is credited to this account. Use of share premium shall be as provided in Company Act 2063.

b. Other Reserves

The Company had created other reserves out of capital profits on 1995. There is no movement on this reserve since then.

c. Retained Earning

Net profit for each year is added to this reserve. Company uses this to provide dividend to its shareholders.

d. Fair Value Reserve

This reserve is created to account for changes in fair value of investments for those investments that are opted to be measured at fair value through Other Comprehensive Income.

e. Revaluation Reserve

Revaluation Reserve was created in 1986 when the land of the company was revalued. For the first time adoption of NFRS (1 Shrawan 2074), the revalued amount of land has been considered at deemed cost which as allowed by NFRS 1 and accordingly, this reserve has remain intact.

4.4 Employee Benefits

a. Gratuity

Up to 19 Bhadra 2074, gratuity was in the form of defined benefit liability in which Company was required to pay gratuity to staff considering the number of years in service and the recent salary of the staff. Changes in Labour laws has changed the nature of gratuity and this is now a defined contribution plan whereby Company is required to provide 8.33% of monthly basic remuneration

as gratuity to employee with effect from 19 Bhadra 2074. The Company has enrolled itself and it's employees in Social Security Fund (SSF) in Chaitra 2076 and thereafter it has started making contribution towards Employee Gratuity in the fund.

| Particulars | 2079-80 | 2078-79 |
|------------------------------|-------------------|-------------------|
| Opening Liability | 76,253,510 | 114,515,139 |
| Payment Made | (3,303,876) | (38,261,629) |
| Expenses Booked | 13,593,805 | 10,188,080 |
| Reversal of Excess Provision | (2,315,291) | - |
| Deposited in SSF | (13,593,805) | (10,188,080) |
| Closing Liability | 70,634,343 | 76,253,510 |

b. Leave

Leave is classified as other long term employee liability. Liability is measured by way of actuarial valuation for accumulated leave balance at the end of reporting periods. Changes in value of liability is as follows:

| Particulars | 2079-80 | 2078-79 |
|-------------------------------------------------------------|-------------------|-------------------|
| Opening Liability | 48,972,399 | 63,966,570 |
| Service Cost | 8,229,115 | 9,058,131 |
| Interest Cost | 4,022,294 | 4,858,469 |
| Actuarial Gain/(Loss) | (1,152,677) | (15,060,102) |
| Benefit Paid | (3,771,396) | (13,850,669) |
| Closing Liability (A) | 56,299,735 | 48,972,399 |
| Liability recognized in the financial statements (B) | 56,299,735 | 48,972,399 |

Basic assumptions considered for measurement of leave liability related to leave are as follows:

| Particulars | 2079-80 | 2078-79 |
|---------------------------------|---------|---------|
| Discount Rate | 8.50% | 8.50% |
| Rate of compensation increase | 6% | 6% |
| Average expected future service | 14 | 13 |
| Average duration of liabilities | 10 | 10 |

Plan assets have not been created for funding of payment of leave liability.

Sensitivity Analysis

The following table demonstrates the impact of 1% increase in discount rate considered for calculating the present value of long term leave liability.

| Particulars | 2079-80 | 2078-79 |
|-------------------|--------------|--------------|
| Effect on: | | |
| - Service Cost | (912,634) | (1,141,698) |
| - Interest Cost | 473,209 | 571,583 |
| - Leave Liability | (10,883,442) | (10,229,102) |

The following table demonstrates the impact of 1% decrease in discount rate considered for calculating the present value of long term leave liability.

| Particulars | 2079-80 | 2078-79 |
|-------------------|------------|------------|
| Effect on: | | |
| - Service Cost | 1,109,033 | 1,390,162 |
| - Interest Cost | (473,209) | (571,583) |
| - Leave Liability | 13,101,212 | 12,348,982 |

4.5 Lease

The Company has entered into a lease arrangement of premises for a period of 2-3 years. The future minimum lease rental payment to be made is as follows:

| Period | 2079-80 | 2078-79 |
|-------------------|-------------------|-------------------|
| Up to one year | 13,012,097 | 7,487,713 |
| One to five years | 11,185,354 | 5,633,377 |
| Total | 24,197,451 | 13,121,090 |

The Company has entered into operating lease arrangement allowing to use some part of its assets on lease. Minimum lease amount receivable under such lease is as follows:

| Period | 2079-80 | 2078-79 |
|-------------------|--------------------|--------------------|
| Up to one year | 37,607,133 | 33,831,520 |
| One to five years | 291,633,300 | 255,970,344 |
| Above five years | 172,386,540 | 50,406,757 |
| Total | 501,626,973 | 340,208,621 |

4.6 Corporate Social Responsibility

During the year, the Company has provided Rs. 5.55 million (previous year Rs. 2.97 million) (1% of net profit after tax) as Corporate Social Responsibility as per the Section 54 (1) of the Industrial Enterprises Act 2076.

4.7 Risk Management objectives and policies

The Company's business activities expose to a variety of risks, namely primarily to fluctuations in foreign currency exchange rates, liquidity and credit risk, which may adversely impact the fair value of its financial instruments. The Company's Board and senior management has overall responsibility for the establishment and oversight of the Company's risk management. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

i. Market Risk

In spite of having a very high potentiality of Tourism Sector and its related to services, it is volatile to geopolitical and domestic incidents. With stabilization in the geopolitical and domestic issues, the tourism sector looks for bright future. However, there is risk that any domestic/international or geopolitical incidents would impact the business of the company. However, the company through years of operations has sustained through such risks over the years in the past.

ii. Credit Risk

The company provides reasonable level of credit facilities to debtors and so does it enjoy credit facility from its creditors as well. In impact on tourism sector may have impact of company debtors' ability to pay the company within reasonable credit period allowed. Accordingly, there exist the credit risks to that extent. The company through its experience over the many years has been managing such risk well through proper way of close monitoring and supervising the regular recoverability position by the management and the Board.

iii. Liquidity Risk

The Company has very less amount of debt funding and will not be impacted significantly. The Company monitors its liquidity position on regular basis through effective planning and forecasting. The company current assets aggregate positively against the current liabilities and accordingly, the liquidity risk or risk that the company may not be able to settle its liabilities as they become, due does not exist.

iv. Operational Risk

The Company has been in operation since more than 56 years and have prepared and implemented various Standard Operating Procedures (SOPs) in the form of clear cut delegation of authority for the activities, guidelines regulations etc. Beside the company is required to also follow specific operating guidelines issued by its franchise. Company believes that the controls implemented by the company have minimized the operational risk to acceptably low level. The franchise also carries out Control Self-Assessment at reasonable interval where the company scored high level marks placing it as one among better managed hotel among hotels being managed by Franchise.

v. Exchange Rate Fluctuation Risk

The Company's revenue will be impacted coming from any fluctuation of exchange rate fluctuation so be on the certain level of supplies of the company as such exchange rate fluctuation will contribute certain level of inflations. Since its tariffs are quoted in USD, any rate fluctuation will have the risk of impacting the income of the company. It has been the tendency that the exchange rate fluctuation has generally been upward movement except of occasional down turn movement as well. The Company has practiced not to hold foreign currency monetary assets and liabilities for substantial period so as to minimize the risk of exchange rate fluctuation.

4.8 Related Party Transactions

Related parties of the company comprise of key management personnel, organization having significant influence on the company, subsidiaries of the company and Board of Directors.

a. Subsidiary Company

The Company has one subsidiary company. The Company has presence on the Board of this company in proportion of its shareholding. Company provides office space to the subsidiary on operating lease. Other than this, there is no any transaction with subsidiary company.

| Name of Subsidiary | Holding % | Rental Charge | | Outstanding balance | |
|---------------------------------|-----------|---------------|-----------|---------------------|-----------|
| | | This Year | Last Year | This Year | Last Year |
| Soaltee Hospitality Ltd. | 100 | | | | |
| Lease Rental Income | | 66,667 | 66,667 | - | - |

b. Significant Influence

Entities having significant influence over the Company is as follows:

i. Soaltee Enterprise Pvt. Ltd. (SEPL)

Soaltee Enterprise Pvt. Ltd. is major shareholder of the company. This company has four representatives in the current Board of Soaltee Hotel Ltd. (SHL). SEPL has paid Rs. 66,667 (previous year Rs. 66,667) to SHL as operating lease rent. SHL has paid Rs. 1,102,500 to SEPL as operating lease rent. There is no outstanding balance at the year end.

c. Other related entities

i. Nepal Airlines Corporation (NAC)

Nepal Airlines Corporation is institutional shareholder of the company. NAC has one representative in the Board of SHL.

SHL provides flight catering services to the international flights of Nepal Airlines Corporation. Transactions and outstanding balance with Nepal Airlines Corporation are as follows:

| Particulars | Revenue (in million) | | Receivable (in million) | |
|--------------------------|----------------------|-----------|-------------------------|-----------|
| | This Year | Last Year | This Year | Last Year |
| Flight Catering Services | 274.49 | 188.21 | 50.44 | 43.23 |

ii. Sibkrim Holdings Pvt. Ltd.

There is no transaction of this company with SHL.

d. Those charged with Governance

Those charged with governance include the Board of Directors of the Company. The composition of Board on the reporting date is as follows:

| Name | Position | Representative of |
|-------------------------------|--------------------|-------------------------------|
| Mr. Dinesh Bahadur Bista | Executive Chairman | Soaltee Enterprises Pvt. Ltd. |
| Mr. Ravi Bhakta Shrestha | Director | Soaltee Enterprises Pvt. Ltd. |
| Mr. Rajesh Kazi Shrestha | Director | Soaltee Enterprises Pvt. Ltd. |
| Mrs. Jaya Rajya Laxmi Shah | Director | Soaltee Enterprises Pvt. Ltd. |
| Mr. Ubaraj Adhikari | Director | Nepal Airlines Corporation |
| Mr. Prakash Bikram Khatri | Director | Public Shareholder |
| Mr. Sashi Raj Pandey | Director | Public Shareholder |
| Mr. Niranjana Kumar Tibrewala | Director | Public Shareholder |
| Mr. Deepak Raj Joshi | Director | Independent Director |

Mr. Lil Bahadur Khatri serves as Company Secretary of the Company.

Board members are paid Rs. 25,000 (net of withholding tax) per meeting as meeting fee for attending each meeting of Board. Meeting fee paid to members of Board for Board as well as Other Committee meetings during the year amounts to Rs. 1.49 million (previous year Rs. 0.40 million).

e. Key Management Personnel

The company's key management personnel are Executive Chairman & Vice President of SHL and General Manager of The Soaltee Kathmandu.

Total compensation to key management personnel during the year is Rs. 31.84 million (previous year Rs. 16.48 million). The compensation paid to Executive Chairman also includes the performance incentive paid based on the profit of the Company.

4.9 Unpaid Dividend

Total unpaid dividend amounted to Rs. 13.54 million (previous year Rs. 10.51 million).

4.10 Trade and Other Receivable**4.10.1 Civil Aviation Fee Recoverable from Airlines**

Civil Aviation Fees levied on In-flight catering services provided on international flights by the company to three different airlines have been disputed and not paid by the respective airlines which amounted to Rs 7.051 million (previous year Rs. 7.051 million) is still pending recovery. This has been reflected under Non-current Trade and other receivables.

4.10.2 Trade Receivable from Jet Airways

Trade receivable amounting to Rs. 16,061,418 is pending recoverable from Jet Airways as of the reporting date which has closed its operation from 17 April 2019 and is undergoing its insolvency proceedings. In October 2020, a revival takeover plan of potential investors has been approved by the Committee of Creditors of Airlines. The company has already lodged the outstanding with Jet Airways & confirmed by Jet Airways in their official website as eligible creditors. However, the outcome of the proceeding and business revival is yet to be known.

4.11 Lien on Company's Assets

The company current and non-current assets where applicable has been pledged hypothecated to bankers providing the credit facilities. The credit facility as of the reporting date included term loan and overdraft against a vehicle, movable and immovable properties amounting to Rs. 9.24 million (previous

year Rs. 62.99 million).

4.12 Contingent Liability

The Company recognizes contingent liability when a possible obligation arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or company as a present obligation as a result of past events which is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability. All adjusting events are considered for appropriate reflection in the current financial year.

4.13 Bank Guarantee

Unexpired bank guarantee issued by the company amounted to Rs. 26.04 million (previous year Rs. 12.52 million).

4.14 Litigations or Legal Cases

i. Income Tax Matters

Appeal Revenue Tribunal Fiscal Year 2068-69

The Inland Revenue Department has filed an appeal to review the verdict of the Revenue Tribunal in the Honorable Supreme Court for the Fiscal Year 2068-69 which had ruled in favor of the Company. The Honorable Supreme Court issued its final verdict in favor of the Company during this fiscal year. The Supreme Court upheld the Revenue Tribunal's verdict and dismissed the appeal by the Inland Revenue Department. The full text of the verdict of the Supreme Court is yet to be received after publication by the Supreme Court at a later date.

Appeal Revenue Tribunal Fiscal Year 2071-72

The Revenue Tribunal has issued a verdict in favor of the Company regarding the appeal for Review relating to the assessment for Fiscal Year 2071-72. Despite the requirement, the Inland Revenue Department has not yet conducted a reassessment in accordance with the Revenue Tribunal's decision. However, there would not be a significant obligation to the Company relating to Fiscal Year 2071-72. It is not expected that there will be a significant financial obligation for the Company concerning Fiscal Year 2071-72.

ii. Income Tax Assessment Status

The Company has appealed to Revenue Tribunal challenging the disallowance of expenses on Self-Assessment Income Tax Return for the FY 2072-73, 2073-74 and 2074-75. The appeals arise due to an additional income tax demand/claim of Rs. 2,413,333, Rs. 4,810,246 and Rs. 2,059,478 respectively as assessed by the Large Taxpayers Office during their administrative review. The Company's management believes that it should not incur a significant financial obligation to the Company due to these tax claims. If any tax claim does arise, such charges would be directly charged to Company's accumulated profit, in accordance with past practice.

Additionally, the Company has also submitted an appeal to Inland Revenue Department for Administrative Review, challenging the disallowance of expenses on Self-Assessment Income Tax Return of the FY 2075-76. This appeal is in response to an additional tax demand of Rs. 2,059,478 made by Large Taxpayers Office during their administrative review. The management does not anticipate a significant financial obligation arising from this claim, and any such obligation will be directly charged to accumulated profit, consistent with the Company's established practice.

iii. Arbitration Suit

"The Company had filed a Writ Petition in the Honorable High Court Patan on the issue of Outstanding Receivable recovery pending settlement by the then Hotel Manager, Holiday Inns

(China) Ltd (Manager) seeking the court's assistance for appointment of an arbitrator on behalf of Holiday Inns as they did not appoint their arbitrator. The High Court has appointed an arbitrator on behalf of Holiday Inns (China) Ltd. However, Holiday Inns (China) Ltd has challenged the appointment in the Supreme Court of Nepal stating that they have already appointed their arbitrator. The matter is sub-judiced in the Supreme Court.

Holiday Inns had requested the Permanent Court of Arbitration, Hague to appoint a third arbitrator or appoint an appointing authority to appoint a third arbitrator under UNCITRAL Rules of Arbitration. On their request, the Permanent Court of Arbitration has appointed the Singapore International Arbitration Centre (SIAC) as the appointing authority. The Company has challenged the appointment of SIAC as the appointing authority and the matter is also pending at the Supreme Court.”

iv. Casino Royalty of the Closed down period

The Company had filed the writ petitions in the Honorable Supreme Court of Nepal against the Government of Nepal's demand for Casino Royalty for the period in which the casino was not in operation from Shrawan 2068 to Kartik 2069 due to the cancellation of Nepal Recreation Centre's Casino Operation permission. The Supreme Court has dismissed the writ. However, the Company has not yet received the full text of the verdict from the Honorable Supreme Court of Nepal.

v. Legal cases

The company has filed a few other cases to recover dues from some debtors and other parties in the course of its regular business.

4.15 Capital Commitment

Capital contract remaining to be executed on capital accounts net of advances to Rs. 175.33 million (Previous year Rs. 160.15 million).

4.16 Letter of Credit

There is no outstanding letter of credit as at the reporting date.

4.17 Housing Fund

This fund was created as per the requirement of erstwhile Labor laws. Owing to changes in Labor law, this fund is no longer required and no provision has been made. The Company has not paid during the year out of this fund to a separate entity called Employee Housing.

4.18 Operating Segment

Management of the company has considered the total operation to be segregable into three operating segment based on the nature of operation and services rendered.

- i. **Core hotel business:** The operation of hotel that includes sale of rooms, food, related recreational facilities etc. that is directly linked to operation of hotel is considered as major segment.
- ii. **Flight catering:** The Flight Catering Division of the Company provides flight catering services to airlines. This is different nature to the core operating nature of the company, which is operation of hotel and related facilities to meet its standards.
- iii. **Horizon Lounge:** Horizon Lounge Unit provides airport lounge services to the travelers at Tribhuvan International Airport (TIA).

The financial information about the identified segments are as follows:

(Amount in millions)

| Operating Segment | Hotel Operation | Flight Catering | Horizon Lounge | Total |
|------------------------------------------|-----------------|-----------------|----------------|-----------------|
| Revenue | | | | |
| - Food | 674.18 | 715.49 | 107.22 | 1,496.89 |
| - Room | 551.09 | | | 551.09 |
| - Beverage | 62.44 | 11.95 | 30.55 | 104.94 |
| - Others | 3.29 | | | 3.29 |
| Interest Income | 1.26 | | | 1.26 |
| Other Income | 97.15 | | | 97.15 |
| Total Revenue | 1,389.42 | 727.44 | 137.77 | 2,254.63 |
| Expenses* | | | | |
| Consumption Cost | 234.22 | 122.63 | 23.23 | 380.08 |
| Employee Benefit Expenses | 309.59 | 162.08 | 30.70 | 502.37 |
| Management, Operating and Other Expenses | 346.78 | 181.57 | 34.39 | 562.74 |
| Depreciation and Amortization | 101.86 | 4.51 | 7.27 | 113.64 |
| Finance Cost | 8.66 | | | 8.66 |
| Total Expenses | 1,001.12 | 470.79 | 95.59 | 1,567.50 |
| Segment Result | 388.30 | 256.65 | 42.18 | 687.13 |
| Income Tax | | | | 132.15 |
| Profit/(Loss) for the Period | | | | 554.98 |
| Segment Assets | 2,597.92 | 197.66 | 32.19 | 2,827.77 |
| Segment Liabilities** | | | | 2,827.77 |

* Directly associated and identifiable segment cost has been reported on actual basis while common segment costs are allocated based on ratio of segment revenue.

** Segment wise liabilities have not been prepared due to absence internal reporting system of segment liability.

4.19 Capital Management

Capital includes issued capital and all other reserves attributable to the equity holders of the company. The Company manages its capital so as to safeguard its ability to continue as a going concern and to optimize returns to the shareholders. The capital structure of the company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets.

The Company's aim is to translate profitable growth to superior cash generation through efficient capital management. The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditor, and market confidence and to sustain future development and growth of its business. The Company's focus is on keeping strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required, without impacting the risk profile of the Company. The Company's will take appropriate steps in order to maintain, or if necessary adjust, its capital structure. The management monitors the return on capital as well as the level of dividends to shareholders. The Company's goal is to continue to be able to return excess liquidity to shareholders by continuing to distribute dividends in future periods.

No changes were made in the objectives, policies or processes for managing capital during all the years reported in this financial statement.

4.20 Liquidation of Subsidiary Company

During the Period, the Subsidiary Company H I Soaltee Hotel Company Pvt. Ltd. has been liquidated on 20 February 2023. The Company had received Rs. 18,171,347 as dividend (net of tax) and Rs. 13,463,600 as repayment of Share Capital. The balance amount Share Premium on Investment of Rs. 3,443,328 has been written off.

4.21 Regrouping and Round off

Figures have been regrouped and rearranged and rounded off to nearest rupee. Insignificant rounding off differences may exist.



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MEMBER CROWE GLOBAL

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W: www.crowe.com/np

Independent Auditors' Report to the Shareholders of Soaltee Hotel Limited (Group)

Opinion:

We have audited the consolidated financial statements of Soaltee Hotel Limited and its subsidiaries (collectively referred to as the "Group"), which comprise of Statement of Financial Position as at Ashad 31, 2080 (July 16, 2023), Statement of Profit or Loss, Statement of Other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial statements, read together with significant accounting policies and notes to the accounts forming part of the accounts, present fairly, in all material respects, the financial position of the Group as on Ashad 31, 2080 (July 16, 2023), its financial performance, changes in equity and cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRSs).

Basis for Opinion:

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of The Group 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 consolidated financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our opinion on the consolidated 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 financial statements of the current period. Based on the circumstances and facts of the audit, we consider following as key audit matters:

| S.N. | Details of Key Audit Matters | How the matters were addressed in our audit |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Revenue Recognition (Refer Note 2.2.16 "Revenue" and Note 3.16 of the financial statements) | |
| | Revenue from sale of service (hereinafter referred to as "Revenue") is recognized at the time of delivery of services and it is probable that the future economic benefits will flow to the Company and that revenue and associated costs incurred or to be incurred can be reliably measured and no any performance obligation is pending with respect to revenue recognized. | Our audit procedures included the following: <ul style="list-style-type: none"> Assessed the appropriateness of the Group's revenue recognition accounting policies in line with NFRS 15 (Revenue from Contracts with Customers) and testing the accounting of revenue in books of accounts thereof. |



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| S.N. | Details of Key Audit Matters | How the matters were addressed in our audit |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Revenue is key driver of the business and recorded in complex IT system and environment. Likewise, revenue also includes high number of individual and low value transaction therefore in respect of services provided there is risk that revenue is recorded inappropriately relative to the provision of the underlying service.</p> <p>Therefore, due to significant risk embedded in revenue we have identified revenue recognition as a Key Audit Matter for the current period.</p> | <ul style="list-style-type: none"> Evaluated the integrity of the Group's general information and technology control environment and tested the operating effectiveness of IT application controls over revenue recognition, the detailed process flow of sales, segregation of duties for the process followed, automated steps and manually intervened processes. Performed detailed analysis of Revenue, analytical testing with sales information filed with tax authorities, testing the timing of its recognition and accuracy of the amounts recognized and verification of the supporting information of the Revenue transactions. Tested a sample of revenue transactions in relation to the provision of services, room sales and assessing them against relevant supporting documentation/sales contracts to determine income has been appropriately recognized. |
| 2 | Property, Plant and Equipment and Investment Property (refer Note 2.2.6, 2.2.8, 3.1 and 3.3 of the Financial Statements) | |
| | <p>There are areas where management judgement impacts the carrying value of property, plant and equipment and investment property and their respective depreciation or amortization rates. These include the decision to capitalize or expense the costs, the annual asset life review: the timeliness of the capitalization of assets and the use of management assumptions and estimates for the determination or the measurement and recognition criteria for assets retired from active use. Due to the materiality in the context of the balance sheet of the company and the level of judgment and estimates required, we consider this to be a Key Audit Matter.</p> | <p>We assessed the controls in place over the fixed asset, evaluated the appropriateness of capitalization process, performed tests on costs capitalized, the timeliness of the capitalization of the assets and the derecognition criteria for assets retired from active use. In performing these procedures, we reviewed the judgments made by the management including the nature of underlying costs capitalized, impairment, determination of realizable value of the assets retired from the active use, the appropriateness of useful life of assets. We have observed that the management has regularly reviewed the aforesaid judgements and there are no material misstatement of impairment and capitalization of assets.</p> |

Other Information:

The management of the Group are responsible for the other information such as "Report of Board of Director's/Chairman's Statement" to be presented in the Annual Report and Accounts. Our opinion on the consolidated Financial Statements does not cover the other information and, accordingly, we do not express any audit opinion or, except as explicitly stated above, any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether, based on audit work done by us on consolidated financial statement, the information therein is materially misstated or inconsistent with the consolidated financial statements. We have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Consolidated Financial Statements:

The Group's Management and Board of Directors are responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Nepal Financial Reporting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the consolidated financial statement, the respective management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibility for the Audit of the Consolidated Financial Statements

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Nepal Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial information.

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

- Identify and assess the risks of material misstatement of consolidated financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the Group has adequate internal financial controls in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated 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 auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statement, including the disclosures, and whether the consolidated financial statement 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 provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be considered to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Other Matters

We did not audit the financial statements and other financial information of one subsidiary, "Soaltee Hospitality Ltd." whose financial statements reflect total assets of Rs.265.81 million and net assets of Rs.264.98 million as at July 16, 2023 and net profit of Rs.1.50 million and net cash outflows amounting to Rs.0.26 million for the year then ended. These financial statements and other financial information have been audited by other auditors who have expressed an unmodified opinion on those statements. Those reports have been furnished to us by the management, and our opinion on the consolidated financial statements in so far as it relates to the accounts and disclosures included in respect of these subsidiaries, are based solely on the report of the other auditors.

Our opinion on the consolidated financial statements and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done.

Report on Other Legal and Regulatory Requirements

On the basis of our examination, we would like to further report that:

- i) We have obtained information and explanations, which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
- ii) In our opinion, proper books of account as required by law have been kept by the Group so far as appears from our examination of such books;
- iii) In our opinion, the Consolidated Statement of Financial Position, Consolidated Statement of Profit or Loss, Consolidated Statement of Other Comprehensive Income, Consolidated Statement of Cash Flows and Consolidated Statement of Changes in Equity attached thereto, for the year then ended and notes to the consolidated financial statements, including a summary of Significant Accounting Policies and other Explanatory Notes & information dealt with by this report are in compliance with the provisions of the Companies Act, 2006 and are in agreement with the books of account maintained by the Group;
- iv) In our opinion, so far as appeared from our examination of the books, the business of the Group has been conducted satisfactorily; and
- v) To the best of our information and according to the explanations given to us and from our examination of the books of accounts of the Group necessary for the purposes of the audit, we have not come across cases where the Board of Directors or any employees of the Group have acted contrary to legal provisions relating to accounts, or committed any misappropriation or caused loss or damage to the Group or committed any accounting fraud in the Group.

Kathmandu
Date: 17 November, 2023 (1 Mangsir, 2080)


B.K. Agrawal, FCA
Managing Partner
For: B.K. Agrawal & Co.
Chartered Accountants
UDIN: 231122CA00018wASF5



सोल्टी होटल लिमिटेड

एकिकृत (Consolidated) वित्तीय स्थितिको विवरण

३१ आषाढ २०८० (१६ जुलाई २०२३) सम्मको

रुपैयाँ

| विवरण | टिप्पणी | ३१.०३.२०८० (१६.०७.२०२३) | ३२.०३.२०७९ (१६.०७.२०२२) |
|---------------------------------|---------|----------------------------|----------------------------|
| सम्पत्ति | | | |
| गैर चालु सम्पत्ति : | | | |
| सम्पत्ति, मेशिनरी र उपकरण | ३.१ | १,९०२,२९७,९८९ | १,५९४,३७७,६०५ |
| अमूर्त सम्पत्ति | ३.२ | ४२६,८५४ | ८०४,०९६ |
| लगानी योग्य सम्पत्ति | ३.३ | ८७,१९७,४९५ | ८९,१७६,६१८ |
| लगानी | ३.५ | २७४,६८७,५६३ | २७२,९८२,७४२ |
| व्यापार तथा अन्य प्राप्य | ३.६ | २३,३८९,४१४ | २८,९४२,९०१ |
| कुल गैर चालु सम्पत्ति | | २,२८७,९९९,३१५ | १,९८६,२८३,९६२ |
| चालु सम्पत्ति : | | | |
| जिन्सी मौज्जात | ३.७ | १२२,२०३,५१९ | ८४,९४३,९६० |
| आयकर प्राप्य | ३.१४ | - | ३३,८८३,३४४ |
| लगानी | ३.५ | - | २७,५००,००० |
| व्यापार तथा अन्य प्राप्य | ३.६ | ३२६,३३७,३४८ | २८२,०००,३३० |
| अग्रिम भुक्तानी | | २१,३७९,७०४ | १४,४०५,८७० |
| नगद र नगद सरह | ३.८ | ७२,५९६,९३५ | ३६,७७८,२७० |
| कुल चालु सम्पत्ति | | ५४२,५१७,५०६ | ४७९,५११,७७४ |
| कुल सम्पत्ति | | २,८३०,५१६,८२१ | २,४६५,७९५,७३६ |
| पूँजी तथा दायित्व | | | |
| पूँजी तथा जगेडा र मुनाफा | | | |
| शेयर पूँजी | ३.९ | ८८४,७१५,०६० | ८४२,५७९,७३० |
| संचित मुनाफा तथा जगेडा | ३.१० | १,२२४,०४०,५११ | ९०६,०३०,३०१ |
| नियन्त्रकको कुल पूँजी | | २,१०८,७५५,५७१ | १,७४८,६१०,०३१ |
| नियन्त्रण नहुने स्वार्थ | ३.११ | - | (३,३२४,५६३) |
| कुल पूँजी | | २,१०८,७५५,५७१ | १,७४५,२८५,४६८ |
| दायित्व | | | |
| गैर चालु दायित्व : | | | |
| ऋण तथा सापटी | ३.१२ | ७,९३१,५७१ | ९,१७०,९२१ |
| कर्मचारी सुविधाहरु | ३.१३ | १२५,६७४,२१२ | १२२,९७२,६६९ |
| स्थगन कर दायित्व | ३.४ | २४,३२८,४५८ | १६,७८६,७३८ |
| व्यापार तथा अन्य देय | ३.१५ | ७७,६४६,०१९ | ७५,०५४,९३० |
| कुल गैर चालु दायित्व | | २३५,५८०,२६० | २२३,९८४,२५८ |
| चालु दायित्व : | | | |
| ऋण तथा सापटी | ३.१२ | १,३०८,२०७ | ५३,८२०,६७४ |
| कर्मचारी सुविधाहरु | ३.१३ | ८१,७४१,३४० | ४२,७६७,२०१ |
| आयकर देय | ३.१४ | १४,९७०,५१७ | - |
| व्यापार तथा अन्य देय | ३.१५ | ३८८,१६०,९२६ | ३९९,९३७,१३५ |
| कुल चालु दायित्व | | ४८६,१८०,९९० | ४९६,५२५,०१० |
| कुल दायित्व | | ७२१,७६१,२५० | ७२०,५१०,२६८ |
| कुल पूँजी तथा दायित्व | | २,८३०,५१६,८२१ | २,४६५,७९५,७३६ |

टिप्पणी १ देखि ४.२१ सम्म यस विवरणका अभिन्न अंग हुन् ।

हाम्रो सोही मितिको संलग्न प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखासुदर्शन चापागाईं
उपाध्यक्षदिनेश बहादुर बिष्ट
कार्यकारी अध्यक्षसिए. बि. के. अग्रवाल
प्रबन्ध साझेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्ट्सलिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिवयुवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरुमिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

सोल्टी होटल लिमिटेड

एकिकृत (Consolidated) नाफा वा नोक्सानको विवरण तथा अन्य कम्प्रीहेन्सीब आय

३१ आषाढ २०८० (१६ जुलाई २०२३) मा समाप्त भएको वर्षको

रुपैयाँ

| विवरण | टिप्पणी | २०७९-८० (२०२२-२३) | २०७८-७९ (२०२१-२२) |
|------------------------------------------|-------------|----------------------|----------------------|
| संचालनबाट आम्दानी | ३.१६ | २,१५६,२१६,६२१ | १,२९२,५६१,३०६ |
| अन्य आम्दानी | ३.१७ | १००,४८४,४५८ | ७९,३३३,३७५ |
| कुल आय | | २,२५६,७०१,०७९ | १,३७१,८९४,६८१ |
| खाद्य तथा पेय पदार्थको खपत | ३.१८ | ३८०,०८३,४०६ | २६०,१९२,०४८ |
| कर्मचारी सुविधा खर्चहरू | ३.१९ | ५०२,३६८,१३१ | ३२३,३९४,६१८ |
| संचालन खर्च | ३.२० | २८५,३९९,८२३ | १९६,७५१,७३९ |
| ह्रास तथा परिशोधन खर्च | ३.१/३.२/३.३ | ११३,६४१,१७० | १००,३५५,१०१ |
| अन्य खर्च | ३.२१ | २७७,३९९,००१ | १५४,८४१,५३८ |
| कुल खर्च | | १,५५८,८९१,५३१ | १,०३५,५३५,०४४ |
| संचालनबाट मुनाफा | | ६९७,८०९,५४८ | ३३६,३५९,६३७ |
| वित्त लागत | | ८,६६०,७३८ | १८,५४४,१७१ |
| कर अधिको मुनाफा | | ६८९,१४८,८१० | ३१७,८१५,४६६ |
| आयकर | | १३२,६६२,२१५ | १८,५९९,१०९ |
| चालु आयकर | | १२५,१२०,४९५ | ६७१,०५५ |
| स्थगन कर खर्च/(आम्दानी) | ३.४ | ७,५४१,७२० | १७,९२८,०५४ |
| वर्षको खुद मुनाफा | | ५५६,४८६,५९५ | २९९,२१६,३५७ |
| अन्य कम्प्रीहेन्सीब आय | | | |
| शेयर पूँजीको Fair Value मा भएको परिवर्तन | | १,७०४,८२१ | (१६२,५१६) |
| कुल कम्प्रीहेन्सीब आय | | ५५८,१९१,४१६ | २९९,०५३,८४१ |

खुद मुनाफाको हिस्सा :

| | | | |
|-------------------------|--|-------------|-------------|
| नियन्त्रकको | | ५५६,४८६,५९५ | २९९,२१६,३५७ |
| नियन्त्रण नहुने स्वार्थ | | - | ४,३७६ |

अन्य कम्प्रीहेन्सीब आयको हिस्सा :

| | | | |
|-------------------------|--|-----------|-----------|
| नियन्त्रकको | | १,७०४,८२१ | (१६२,५१६) |
| नियन्त्रण नहुने स्वार्थ | | - | - |

| | | | |
|------------------------------------------|------|------|------|
| आधारभुत (Basic) प्रति शेयर आम्दानी रु. | ३.२२ | ६.२९ | ३.३८ |
| विलुप्त (Diluted) प्रति शेयर आम्दानी रु. | | ६.२९ | ३.३८ |

टिप्पणी १ देखि ४.२१ सम्म यस विवरणका अभिन्न अंग हुन् ।

हाम्रो सोही मितिको संलग्न प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखा

सुदर्शन चापागाईं
उपाध्यक्ष

दिनेश बहादुर बिष्ट
कार्यकारी अध्यक्ष

सिए. बि. के. अग्रवाल
प्रबन्ध साझेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्टस्

लिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिव

युवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरू

मिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल



सोल्टी होटल लिमिटेड

एकिकृत (Consolidated) नगद प्रवाह विवरण

३१ आषाढ २०८० (१६ जुलाई २०२३) मा समाप्त भएको वर्षको

रुपैयाँ

| विवरण | २०७९-८० (२०२२-२३) | २०७८-७९ (२०२१-२२) |
|--------------------------------------------------------------------------------------|----------------------|----------------------|
| संचालन गतिविधिबाट नगद प्रवाह | | |
| वर्षको कर अधिको मुनाफा | ६८९,१४८,८१० | ३१७,८१५,४६६ |
| समायोजनहरू : | | |
| लाभांश आम्दानी | (१९,२७१,३४७) | (१,२२२,५१७) |
| सम्पत्ति, मेशिनरी र उपकरण निसर्गबाट (नाफा)/नोक्सान | (४,५०६,५०२) | (३,११०,३६५) |
| अवधिक तथा कल बचतमा ब्याज आम्दानी | (१५६,३९०) | (१,८५९,९७३) |
| कर्मचारी ऋणको परिशोधन लागतमा ब्याज आम्दानी | - | (१,१८८,४५६) |
| स्थगन कर्मचारी सुविधा खर्चको परिशोधन गरिएको | - | १,१८८,४५६ |
| व्यापार प्राप्यको लागि नोक्सानी व्यवस्था | ५,०००,०६१ | ५,०००,००० |
| बोनस व्यवस्था | ६८,७१२,९४३ | ३१,५१७,१२५ |
| सम्पत्ति, मेशिनरी, उपकरण, लगानी योग्य सम्पत्ति र अमूर्त सम्पत्तिको ह्रास तथा परिशोधन | ११३,६४१,१७० | १००,३५५,१०१ |
| वित्त लागत | ८,६६०,७३८ | १८,५४४,१७१ |
| कार्यशील पूँजी परिवर्तन अधिको संचालन मुनाफा | ८६१,२२९,४८३ | ४६७,०४७,००८ |
| व्यापार तथा अन्य प्राप्यमा भएको (वृद्धि)/कमी | (४३,७८३,५९२) | (७०,०८८,५३२) |
| जिन्सी मौज्दातमा भएको (वृद्धि)/कमी | (३७,२५९,५५९) | (१०,८१२,४५५) |
| अग्रिम भुक्तानीमा भएको (वृद्धि)/कमी | (६,९७३,८३४) | (४,५०६,८८८) |
| व्यापार तथा अन्य देयमा भएका वृद्धि/(कमी) | (१२,२०९,५१३) | (१०,२४२,८४१) |
| कर्मचारी सुविधामा भएको वृद्धि/(कमी) | ४,४७९,८६४ | (४७,९६५,६३३) |
| संचालन गतिविधिबाट नगद प्रवाह | ७६५,४८२,८४९ | ३२३,४३०,६५९ |
| बोनस भुक्तानी | (३१,५१७,१२५) | - |
| आयकर भुक्तानी | (७६,२६६,६३४) | (६,६३८,३७८) |
| संचालन गतिविधिबाट खुद नगद प्रवाह (क) | ६५७,६९९,०९० | ३१६,७९२,२८१ |
| लगानी गतिविधिको नगद प्रवाह | | |
| सम्पत्ति, मेशिनरी र उपकरणको विक्रीबाट प्राप्त | ७,०८१,७७१ | ३,२१५,९०६ |
| सम्पत्ति, मेशिनरी र उपकरण, लगानी योग्य सम्पत्ति र अमूर्त सम्पत्तिको खरिद | (४२१,७८०,४५८) | (२५९,२८०,५१३) |
| लगानीमा (वृद्धि)/कमी | १२,३७४,८६४ | (२४,४६६,९२८) |
| लाभांश आम्दानी | १९,२७१,३४७ | १,२२२,५१७ |
| अवधिक तथा कल बचतमा ब्याज आम्दानी | १५६,३९० | १,८५९,९७३ |
| लगानी गतिविधिबाट भएको खुद नगद प्रवाह (ख) | (३८२,८९६,०८६) | (२७७,४५७,०४५) |
| वित्तिय गतिविधिको नगद प्रवाह | | |
| वित्तिय लागत | (८,६६०,७३८) | (१८,५४४,१७१) |
| ऋण तथा सापटीको वृद्धि/(भुक्तानी) | (५३,७५१,८१७) | (३२,७१२,६८८) |
| बोनस शेयरको खण्डित मूल्य नगद (भुक्तानी)/प्राप्ती | ६,३४४ | - |
| खुद लाभांश भुक्तानी | (१७६,५७८,१२८) | (८६१,८५५) |
| वित्तिय गतिविधिबाट भएको खुद नगद प्रवाह (ग) | (२३८,९८४,३३९) | (५२,११८,७१४) |
| नगद र नगद सरहमा खुद वृद्धि (क+ख+ग) | ३५,८१८,६६५ | (१२,७८३,४७८) |
| वर्षारम्भमा नगद र नगद सरह | ३६,७७८,२७० | ४९,५६१,७४८ |
| वर्षान्तमा नगद र नगद सरह | ७२,५९६,९३५ | ३६,७७८,२७० |

हाम्रो सोही मितिको संलग्न प्रतिवेदनको आधारमा

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखासुदर्शन चापागाईं
उपाध्यक्षदिनेश बहादुर बिष्ट
कार्यकारी अध्यक्षसिए. बि. के. अग्रवाल
प्रबन्ध साझेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्ट्सलिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिवयुवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरन्जन कुमार टिबरेवाला
संचालकहरूमिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

रुपैयाँ

| विवरण | शेयर पूँजी | शेयर प्रिमियम | पुनर्मूल्यांकन जगेडा | अन्य जगेडा | संचित नाफा | Fair Value जगेडा (बो सिआई) | नियन्त्रकको कुल पूँजी | नियन्त्रण नहुने स्वार्ष | जम्मा |
|--------------------------------------------------|-------------|---------------|----------------------|------------|---------------|----------------------------|-----------------------|-------------------------|---------------|
| ३१.०३.२०७८ सम्मको बाँकी | ८४२,५७९,७३० | १६,०००,००० | ३५,१९८,४२७ | ७,२८८,७६९ | ५४२,६९५,३४६ | १,३०५,२५८ | १,४४५,०६७,५२२ | ८,१२१,०३३ | १,४५३,१८८,५५५ |
| ओसिआई बाट लगानीको Fair Value मा भएको परिवर्तन | - | - | - | - | - | (१६२,५१६) | (१६२,५१६) | - | (१६२,५१६) |
| खुद मुनाफा/(नोक्सान) वर्ष २०७८-७९ | - | - | - | - | २९९,२११,९८१ | - | २९९,२११,९८१ | ४,३७६ | २९९,२१६,३५७ |
| सहायक कम्पनीमा स्वमिन्त्व परिवर्तन | - | - | - | - | ४,४९३,०४४ | - | ४,४९३,०४४ | (११,४४९,९७२) | (६,९५६,९२८) |
| लाभांश मुक्तानी २०७७-७८ | - | - | - | - | - | - | - | - | - |
| बोनश शेयर जारी | - | - | - | - | - | - | - | - | - |
| अधिल्लो वर्षको कर मुक्तानी | - | - | - | - | - | - | - | - | - |
| ३२.०३.२०७९ सम्मको बाँकी | ८४२,५७९,७३० | १६,०००,००० | ३५,१९८,४२७ | ७,२८८,७६९ | ८४६,४००,३७१ | १,१४२,७४२ | १,७४८,६१०,०३१ | (३,३२४,५६३) | १,७४५,२८५,४६८ |
| ओसिआई बाट लगानीको Fair Value मा भएको परिवर्तन | - | - | - | - | - | १,७०४,८२१ | १,७०४,८२१ | - | १,७०४,८२१ |
| खुद मुनाफा/(नोक्सान) वर्ष २०७९-८० | - | - | - | - | ५५६,४८६,५९५ | - | ५५६,४८६,५९५ | - | ५५६,४८६,५९५ |
| सहायक कम्पनीको खारेजी | - | - | - | - | (१८,४४९,६९९) | - | (१८,४४९,६९९) | ३,३२४,५६३ | (१५,१२५,१३६) |
| लाभांश मुक्तानी २०७८-७९ | - | - | - | - | (१७९,६०२,५२१) | - | (१७९,६०२,५२१) | - | (१७९,६०२,५२१) |
| बोनश शेयर जारी | ४२,१३५,३३० | - | - | - | (४२,१३५,३३०) | - | - | - | - |
| बोनस शेयरको खण्डित मूल्य नगद (मुक्तानी)/प्राप्ती | - | - | - | - | ६,३४४ | - | ६,३४४ | - | ६,३४४ |
| ३१.०३.२०८० सम्मको बाँकी | ८८४,७१५,०६० | १६,०००,००० | ३५,१९८,४२७ | ७,२८८,७६९ | १,१६२,७०५,७६० | २,८४७,५६३ | २,१०८,७५५,५७१ | - | २,१०८,७५५,५७१ |

मुक्तिनाथ श्रेष्ठ
प्रमुख लेखा

लिल बहादुर खत्री
प्रमुख कर्पोरेट मामिला
तथा कम्पनी सचिव

मिति : ०१ मंसिर २०८०
(१७ नोभेम्बर २०२३)
स्थान : काठमाडौं, नेपाल

सुदर्शन चापागाईं
उपाध्यक्ष

यवराज अधिकारी
दीपक राज जोशी
प्रकाश बिक्रम खत्री
शशि राज पाण्डे
जया राज्य लक्ष्मी शाह
रवि भक्त श्रेष्ठ
राजेश काजी श्रेष्ठ
निरञ्जन कुमार टिबरेवाला
संचालकहरु

दिनेश बहादुर बिष्ट
कार्यकारी अध्यक्ष

सिए. बि. के. अग्रवाल
प्रबन्ध साभेदार
बि. के. अग्रवाल एण्ड कं.
चार्टर्ड एकाउण्टेण्ट्स

SOALTEE HOTEL LIMITED

For the period ended on 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements

1. General Information

Soaltee Hotel Limited (the Company or SHL) is a limited liability company registered with Office of Company Registrar as per erstwhile Company Act. Its shares are enlisted with Security Board of Nepal (SEBON) and listed and traded at Nepal Stock Exchange Ltd. (NEPSE). The registered office of the Company and the principal place of business is located at Tahachal, Kathmandu, Nepal. Since its incorporation more than 56 years, SHL has been catering the Tourism sector services with five-star quality hotel facilities and flight catering kitchen since its commercial operation. SHL has invested in subsidiary company namely Soaltee Hospitality Ltd. for expanding its hotel business. Through Soaltee Hospitality Ltd., a wholly owned subsidiary, it has also invested in Soaltee Sibkrim Hotels and Resorts Pvt. Ltd.

SHL owns and operates a luxurious property classified under Five Star category by the Government of Nepal with business name and brand "The Soaltee Kathmandu" hotel at Tahachal, Kathmandu Metropolitan City ward No 13, Kathmandu, Nepal. The property (hotel) is owned and operated by the SHL. The Soaltee Kathmandu has 285 saleable rooms ranging from Deluxe, Club to Suites. Further, the Company also owns and operates The Soaltee Gate Gourmet, an Inflight Catering Division under a Technical Assistance Agreement with Gate Gourmet Singapore Pte. Limited, Singapore.

The consolidated financial statements is prepared by consolidating the financial statements of Soaltee Hotel Limited (the Parent or SHL) and Soaltee Hospitality Ltd. (100% subsidiary), collectively stated as "the Group" hereinafter. The Group's principal activity is to invest in hotel industry. The Group has invested in hotels in Kathmandu and Nepalgunj.

The Consolidated Financial Statements were authorized for issue by the meeting of the Board of Directors on 17 November 2023 (01 Mangsir 2080) and has recommended for approval by shareholders in the Annual General Meeting.

2. Significant Accounting Policies

2.1. Basis of Preparation

2.1.1. Statement of Compliance

The consolidated financial statements are prepared in accordance with Nepal Financial Reporting Standards (NFRS) as issued by Accounting Standard Board Nepal and pronounced by The Institute of Chartered Accountants of Nepal.

2.1.2. Basis of Measurement

The consolidated financial statements are prepared under historical cost convention except for the following material items:

- Investment in shares of entities other than subsidiaries, which have been measured at fair value
- Staff loans provided at subsidized interest rate, which have been measured at amortized cost.
- Other long-term liabilities (leave liability), which has been measured at present value of the obligation

2.1.3. Critical Accounting Estimates

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

causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

a) Useful life of Property, Plant and Equipment

Management of each company reviews the useful life and residual values of property, plant and equipment in each year. Such life are dependent upon an assessment of both the technical life of the assets and also their likely economic life, based on various internal and external factors including relative efficiency and operating costs.

b) Impairment of Property, Plant and Equipment

At the end of each reporting period, the Group reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is the higher of fair value less costs to sell and value in use. Value in use is usually determined on the basis of discounted estimated future cash flows. This involves management estimates on anticipated commodity prices, market demand and supply, economic and regulatory environment, discount rates and other factors. Any subsequent changes to cash flow due to changes in the above mentioned factors could impact on the carrying value of assets.

c) Recognition of deferred tax

Significant management judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. The Group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group.

Deferred tax is calculated on temporary differences using a known future tax rate. Deferred tax assets are recognized in respect of all temporary differences giving rise to deferred tax assets where the management believes it is probable that these assets will be recovered.

d) Other long term employee benefits

Significant judgment is required to determine the estimated liability that shall arise on part of unused/accumulated leave by the staff and which is generally paid out on retirement or termination of employment. Valuation of such is done by qualified actuary using assumption like interest rate, rate of increase in annual compensation, remaining service period etc. Factors considered may change depending on market changes or legal changes which are beyond the control of the Group.

2.1.4. Functional and Presentation Currency

The financial statements are prepared in Nepalese Rupees (Rs.), which is also the Group's functional currency.

2.2. Accounting Policies

The principal accounting policies adopted in the preparation of the consolidated financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated. The preparation of financial statements requires the use of certain accounting estimates. The areas where significant judgments and estimates have been made in preparing the financial statements and their effects are disclosed in relevant areas.

2.2.1. Basis of Consolidation

Where the Group has the power, either directly or indirectly, to govern the financial and operating policies of another entity or business so as to obtain benefits from its activities, it is classified as a subsidiary. The consolidated financial statements present the results of the Group and its subsidiaries

("the Group") as if they formed a single entity.

Consolidation of financial statements of subsidiaries has been done in line with NFRS 10: Consolidated Financial Statements. In preparing the consolidated financial statements, the financial statements are combined line by line by adding the like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. The carrying amount of the parent's investment in subsidiary and the parent's portion of equity of subsidiary are eliminated. All intra group assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group are eliminated in preparation of the consolidated financial statements. SHL has opted for carve out alternative accounting treatment issued by ICAN relation to use uniform accounting policies for like transactions in consolidation of financial statement. Under the carve out alternative treatment, the investment made in associate by SHL's fully owned subsidiary is measured at cost instead of measuring it using equity method.

2.2.2 Associates

Profits or losses arising on transactions between the Group and its associates are recognized only to the extent of unrelated investors' interests in the associate. The investor's share in the associate's profits and losses resulting from these transactions is eliminated against the carrying value of the associate.

Any premium paid for an associate above the fair value of the Group's share of the identifiable assets, liabilities and contingent liabilities acquired is capitalized and included in the carrying amount of the associate. Where there is objective evidence that the investment in an associate has been impaired the carrying amount of the investment is tested for impairment in the same way as other non-financial assets.

Investment in associates of the subsidiaries are recorded at cost in line with the carve out issued by ICAN for alternative accounting treatment as described in note 2.2.1.

2.2.3 Financial Assets and Financial Liabilities

i. Recognition

The Group initially recognizes financial assets on trade date which is the date on which the Group becomes a party to the contractual provisions of the instruments.

A financial asset or financial liability is measured initially at fair value plus, or an item not at fair value through profit or loss, transactions costs that are directly attributable to its acquisition or issue.

ii. Classification and Measurement

Financial Assets

The classification and measurement of financial assets depend on how these are managed (the entity's business model) and their contractual cash-flows characteristics. These factors determine whether the financial assets are measured at amortized cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVPL').

- At amortized cost:

Financial assets at amortized cost are non-derivative financial assets with fixed or determinable payments for which the Group has intent and ability to hold till maturity. They are initially recognized at fair value plus any directly attributable transaction cost. Subsequent to initial recognition, such financial assets are measured at amortized cost using effective interest rate method less any impairment losses.

- At fair value through profit or loss:

Financial assets are classified at fair value through profit or loss if the Group manages such instruments and makes purchases and sales decisions based on its fair value. Attributable transaction costs and changes in fair value are taken to revenue.

- At fair value through other comprehensive income:

Financial assets at FVOCI are non-derivative financial assets that are not classified in any of the above category. Financial assets at FVOCI are recognized initially at fair value plus any directly

attributable transaction cost. Subsequent to initial recognition, financial assets are measured at fair value, as far as such fair value is available, and changes therein, which are recognized in other comprehensive income and presented in the fair value reserve in equity. When an investment is derecognized, gain or loss accumulated in equity is reclassified to retained earnings.

Financial Liabilities

All financial liabilities are recognized initially on the trade date, which is the date that the Group becomes a party to the contractual provisions of the instrument. Subsequent to initial recognition, these financial liabilities are measured at amortized costs using effective interest rate method.

iii. Derecognition

Financial Assets

The Group derecognizes a financial asset when the contractual rights to the cash flow from the financial assets expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risk and rewards of the ownership of the financial assets are transferred or in which the Group neither transfer nor retains substantially all of the risk and rewards of the ownership and it does not retain control of the financial assets.

On derecognition of a financial asset, the difference between the carrying amount of the assets (or the carrying amount allocated to the portion of the assets derecognized) and the sum of (i) the consideration received (including any new assets obtained less any new liability assumed) and (ii) any cumulative gain or loss that had been recognized in Other Comprehensive Income (OCI) is recognized in retained earnings.

Financial Liabilities

The Group derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired.

iv. Offsetting

The financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when and only when, the Group has a legal right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

v. Amortized cost measurement

The 'amortized cost' of a financial asset and financial liability is the amount at which the financial asset or financial liability is measured at initial recognition, minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between initial amount recognized and the maturity amount minus any reduction for impairment.

vi. Fair value measurement

Fair value of a financial instrument is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties at an arm's length transaction. Quoted market values represent fair value when a financial instrument is traded in an organized and liquid market. Where quoted market values are not available, fair values are estimated by other techniques.

vii. Identification and measurement of impairment

Financial assets

At each reporting date the Group assesses the objective evidence that a financial asset or group of financial assets is impaired or not. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset and that loss event has an impact on the estimated future cash flows of the financial assets or group of financial assets that can be reliably estimated.

Objective evidence that financial assets are impaired includes:

- significant financial difficulty of the debtor

– breach of contract, such as default or delinquency by a debtor
 – observable data relating to a group of assets such as adverse changes in the payment status of debtor
 The amount of loss is measured as the difference between the asset's carrying amount and amount the management considers it as recoverable on the basis of financial position of the party and appropriate estimation made by the management. Receivables considered as less likely to be received are provided allowance for loss and charged to Statement of Profit or Loss.

In addition, for an investment in an unquoted equity security, a significant or prolonged decline in its net worth is objective evidence of impairment.

Impairment losses are recognized in Statement of Profit or Loss and reflected in an allowance account against debtors. Impairment losses on equity investment are routed through Statement of OCI. Interest on the impaired assets continues to be recognized through the unwinding of the discount. If an event occurring after the impairment was recognized causes the amount of impairment loss to decrease, then the decrease in impairment loss is reversed through income statement (OCI in case of available for sale investment).

If, in a subsequent period, the fair value of an equity investments increases and the increase can be related objectively to an event occurring after the impairment loss was recognized, then the impairing loss is reversed through profit or loss; otherwise, any increase in fair value is recognized through OCI.

2.2.4 Impairment of Non-Financial Assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost and value in use. An impairment loss is recognized in Statement of Profit or Loss. Provisions against impairment are reviewed at each reporting date and adjusted to reflect the current best estimates. Impairment charges are included in profit or loss except to the extent they reverse gains previously recognized in Other Comprehensive Income.

2.2.5 Foreign Currency

Transactions entered into by the Group entities in a currency other than the currency of the primary economic environment in which they operate (the "functional currency" is Rs.) are recorded at the rates ruling when the transactions occur. Foreign currency monetary assets and liabilities are translated at the rates ruling at the reporting date. Exchange differences arising on the retranslation of unsettled monetary assets and liabilities are recognized immediately in profit or loss.

2.2.6 Property, Plant and Equipment

Items of property, plant and equipment are initially recognized at cost. Cost includes the purchase price and other directly attributable costs as well as the estimated present value of any future unavoidable costs of dismantling and removing items. The corresponding liability is recognized within provisions. Subsequent expenditure is capitalized only when it is probable that future economic benefits associated with the expenditure will flow in to the Group. Ongoing repair and maintenance are expensed as incurred.

The Group identifies and determines cost of each component/ part of the asset separately, if the component/ part has cost which is significant to the total cost of the asset having useful life that is materially different from that of the remaining asset. These components are depreciated over their useful lives; the remaining asset is depreciated over the life of the principal asset.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each reporting date and adjusted prospectively.

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss when the asset is derecognized.

Capital Work in Progress

Assets in the course of construction are capitalized in the assets under capital work in progress (CWIP). At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

Salvage Value

The Group has assessed the salvage value of all its property, plant and equipment to be 5% of its original cost.

Depreciation

Freehold land is not depreciated. Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on all other items of property, plant and equipment so as to write-off their carrying value over the expected useful economic lives.

Items of property, plant and equipment are depreciated on Straight Line Method over their useful life.

Management of the Group has assessed useful life of the following category of assets as mentioned.

| Category of Assets | Estimated useful life |
|-----------------------------------|-----------------------|
| Building | 35 - 70 years |
| Other civil structures | 20 - 35 years |
| Plant and machinery | 10 - 30 years |
| Vehicle | 10 - 20 years |
| Computer and accessories | 7 years |
| Office Equipment | 10 years |
| Furniture, fixture and furnishing | 10 years |
| Leasehold Development | 3 years |

2.2.7 Intangible Assets

Computer Software

Purchased computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the software. These costs are amortized over the estimated useful lives.

2.2.8 Investment Property

The Group holds certain assets (land and building) for purpose other than its core operating function. Such assets are classified as investment property.

Items of investment property are initially recognized at cost. Cost includes the purchase price and other directly attributable costs as well as the estimated present value of any future unavoidable costs of dismantling and removing items. The corresponding liability is recognized within provisions. Subsequent expenditure is capitalized only when it is probable that future economic benefits associated with the expenditure will flow in to the Group. Ongoing repair and maintenance are expensed as incurred.

When an item of property, plant and equipment becomes an investment property following a change in its use, any difference arising at the date of transfer between the carrying amount of the item and its fair value is recognized directly in equity if it is a gain. Upon disposal of the item, the gain is transferred to retained earnings. Any loss is recognized in statement of profit or loss.

Incomes arising from use of investment property by third parties are recognized as lease income from operating lease. The lease rental is adjusted for inflation rate periodically and the same amount is booked as operating lease income, which the Group believes is more representative than the straight line method, in line with para 50 of NAS 17: Leases.

Salvage Value

Group has assessed the salvage value of its depreciable investment property to be 5% of its original cost.

Depreciation

Land that form part of investment property is not depreciated. Depreciation is provided on other items

of investment property so as to write-off their carrying value over the expected useful economic lives.

Depreciable investment properties are depreciated on Straight Line Method over their useful life. Management considered the useful life of investment property to be of 55 years.

2.2.9 Investments

Investments in shares of the companies are classified as either at amortized cost or at fair value. The classification of investment and its subsequent measurement is dependent on the business model for managing such investments and contractual cash flow characteristics.

Investments are measured at fair value unless measured at amortized cost. Investments are measured at amortized cost if such investment is held with in order to collect contractual cash flows and 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.

Subsequent changes in the investments measured at amortized cost are charged to Profit or Loss. Investments measured at fair value opting the routing through Other Comprehensive Income, at initial recognition, for adjusting the changes in fair value are charged through Other Comprehensive Income that forms part of the equity of the Company. Changes in fair value of other investments are charged to Profit or Loss.

2.2.10 Inventories

Stock of food, beverages, store and operating supplies 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 the variable selling expenses.

The cost is determined on weighted average method and includes expenditure incurred directly in acquiring the inventories and bringing them to their present location and condition.

2.2.11 Cash and cash equivalents

Cash and cash equivalents comprises cash balances, call deposits and other short term highly liquid investments. For the purpose, any cash placement deposits, call deposit or other highly liquid items with the maturity period of 90 days from the date of transaction is considered as cash equivalent.

2.2.12 Trade and other receivables

Trade and other receivables are stated at transaction value less allowance for impairment.

Staff loan are measured at amortized cost. Discounting rate has been arrived by considering comparable market rates of similar types of loan. Difference of amortized value and book value of loan is charged to profit or loss for the period of staff loan.

2.2.13 Share capital

Financial instruments issued by the Group are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Group's equity shares are classified as equity instruments.

2.2.14 Employee Benefits

Employee benefits are either defined benefit plan or defined contribution plan. Employee benefits of SHL comprise of gratuity, provident fund and accumulated leave. These benefits are provided as per the Employee Service Manual and Collective Bargaining Agreement between Employee Union and the Company.

Provident Fund-Defined Contribution Plan

SHL pays pre-defined Provident Fund benefit to Social Security Fund (SSF) and SHL does not have any legal or constructive obligation to pay additional amount in future. Contributions to Provident fund are charged to the statement of profit or loss in the year to which they relate.

Gratuity-Defined Contribution Plan

SHL is required to pay pre-defined amount to Social Security Fund as gratuity to employees. SHL accrues 8.33% of basic salary of staff as gratuity benefits in accordance with the Labor Law of Nepal till Falgun 2076 while SHL has deposited Employee Gratuity in SSF from Chaitra 2076. The amount presented in financial statements is the actual liability of gratuity at each reporting date.

Short term and long-term employment benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Accumulated leaves, encashment of which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as a liability at the present value of the obligation as at the reporting date determined based on an actuarial valuation.

2.2.15 Income Tax

Deferred Tax

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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 asset to be recovered.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected realization or settlement of the carrying amount of assets and liabilities using tax rates that are expected to apply in subsequent periods.

Current Tax

Current tax is the expected tax payable on the taxable income for the year using tax rates at the reporting date and any adjustment to tax payable in respect of previous years. Current tax is calculated reasonably in accordance with the provisions of Income Tax Act as per management assumption and best judgment.

General corporate tax rate is 25%. SHL is entitled to a rebate of 15% on the General tax rate as per the provisions of Income Tax Act 2058. Accordingly, tax rate applicable to the SHL for current fiscal year is 21.25% (previous year rate was 10.63%).

2.2.16 Revenue

Revenue is recognized only when it is probable that the future economic benefits will flow to the group and that revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable net of Value Added Taxes, Civil Aviation Fee and Service Charges where applicable.

Revenue from Sale of Services

Revenue is recognized at the time of delivery of services and is stated net of Value Added Tax (VAT) and Service Charges. Revenue from The Soaltee Gate Gourmet -Flight Catering Division sales is stated net of Civil Aviation Fee & Service charge.

Revenue from package sales is disclosed net of credits and refunds, included as part of the package.

Service Charge

Income from service charges is recognized on accrual basis net of contribution to be made to the Hotel Association Nepal (HAN) and the Employees as per Labor Rules as per the previous agreement between

HAN and representatives of the Employees Union till 26 January, 2023.

Dividend

Dividend income from investment in shares is recognized when the right to receive the payment is established.

Other Income

Other income are recognized on accrual basis when there are reasonable basis to ascertain the amount and there is reasonable basis for recoverability except for certain membership fee, which are insignificant to the total revenue.

2.2.17 Expenses

Expenses are accounted on accrual basis where there are reasonable basis to estimate ascertain the obligation and rationality of such obligation.

License Fee

License fees payable in relation to technical assistance to Gate Gourmet Singapore Pte. Ltd, to operate the Flight Catering Unit under the brand name of 'The Soaltee Gate Gourmet' is based on a fixed percentage of the Net Sales Value as specified in the Technical Assistance Agreement.

Employee Bonus

Employee bonus is provided in line with the provisions of Bonus Act 2030 BS.

2.2.18 Lease

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

A lease is classified at the inception date as a finance lease or an operating lease. For arrangements entered into prior to 1 Shrawan 2074 the group has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

SHL has entered into operating lease arrangement for use of property at The Soaltee Gate Gourmet. The lease rental is adjusted for inflation rate periodically and the same amount is booked as operating lease expenses, which the Group believes is more representative than the straight line method, in line with para 33 of NAS 17: Leases.

Group has entered into operating lease arrangement allowing to use its facilities and infrastructures to third parties. The lease rental is adjusted for inflation rate periodically and the same amount is booked as operating lease income, which the Company believes is more representative than the straight line method, in line with para 50 of NAS 17: Leases.

2.2.19 Provisions

The Group applies NAS 37 Provisions, Contingent Liabilities and Contingent Assets in accounting for non-financial liabilities.

Provisions are recognized for present obligations arising as consequences of past events where it is more likely than not that a transfer of economic benefit will be necessary to settle the obligation, which can be reliably estimated. Provision is made for the anticipated costs when an obligation exists.

2.2.20 Current versus non-current classification

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

The Group classifies an asset as current when it is:

- Expected to be realized or intended to sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

The Group classifies a liability as current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.2.21 Segment Reporting

The Group's segmental reporting is in accordance with NFRS 8 Operating Segments. Operating segments are reported in a manner consistent with the internal reporting provided to the Company's management of the Group, which is responsible for allocating resources and assessing performance of the operating segments. All transactions between business segments are conducted on an arm's length basis, with intra-segment revenue and costs being eliminated centrally. Income and expenses directly associated with each segment are included in determining business segment performance.

2.2.22 Government Grant

Government grants, including non-monetary grants at fair value, is recognized when there is reasonable assurance that the Group will comply with the conditions attaching to grant and the grants will be received. Government grants is recognized in profit or loss on a systematic basis over the periods in which the Group recognizes as expenses the related costs for which the grants are intended to compensate.

2.2.23 Operating Cycle

The Company considers its operating cycle to be of 12 months.

SOALTEE HOTEL LIMITED
 As at 31 Ashad 2080 (16 July 2023)
 Notes to the Financial Statements
 Note 3.1: Property, Plant & Equipment

Amount in Rs.

| Particulars | Freehold Land | Building | Plant and Machinery | Furniture and Fixture | Office Equipment | Computers | Vehicles | Leasehold | Capital WIP | Total |
|-----------------------------------------|---------------|---------------|---------------------|-----------------------|------------------|-------------|-------------|------------|---------------|---------------|
| Cost | | | | | | | | | | |
| Balance at 01.04.2078 | 149,488,779 | 881,447,408 | 1,178,309,703 | 454,934,297 | 6,505,318 | 68,786,539 | 80,281,071 | 7,081,573 | 16,020,119 | 2,842,854,807 |
| Addition | - | 32,708,375 | 20,576,496 | 2,078,087 | - | 1,681,929 | 40,924,421 | 10,061,340 | 195,379,270 | 303,409,918 |
| Disposal/Transfer | - | - | (17,948,770) | (933,405) | (200,927) | - | (6,212,585) | - | (44,129,405) | (69,425,092) |
| Balance at 32.03.2079 | 149,488,779 | 914,155,783 | 1,180,937,429 | 456,078,979 | 6,304,391 | 70,468,468 | 114,992,907 | 17,142,913 | 167,269,984 | 3,076,839,633 |
| Addition | - | 185,269,220 | 179,422,284 | 19,550,868 | 714,940 | 2,991,597 | 18,125,664 | - | 289,357,378 | 695,431,951 |
| Disposal/Transfer | - | (1,262,458) | (25,135,424) | (1,239,068) | (370,000) | (5,130,696) | (1,225,000) | - | (273,651,493) | (308,014,139) |
| Balance at 31.03.2080 | 149,488,779 | 1,098,162,545 | 1,335,224,289 | 474,390,779 | 6,649,331 | 68,329,369 | 131,893,571 | 17,142,913 | 182,975,869 | 3,464,257,445 |
| Depreciation and Impairment loss | | | | | | | | | | |
| Balance at 01.04.2078 | - | 301,897,544 | 722,788,172 | 289,264,883 | 6,054,008 | 46,652,782 | 42,885,886 | 135,164 | - | 1,409,678,438 |
| Charge for the year | - | 21,790,875 | 36,609,381 | 24,729,285 | 101,666 | 4,906,167 | 4,604,800 | 5,231,562 | - | 97,973,736 |
| Disposal | - | - | (17,931,263) | (933,275) | (200,927) | - | (6,124,681) | - | - | (25,190,146) |
| Balance at 32.03.2079 | - | 323,688,419 | 741,466,290 | 313,060,893 | 5,954,747 | 51,558,949 | 41,366,005 | 5,366,726 | - | 1,482,462,028 |
| Charge for the year | - | 25,436,935 | 42,363,007 | 24,711,275 | 108,195 | 5,042,022 | 7,518,353 | 6,105,018 | - | 111,284,805 |
| Disposal | - | (802,227) | (23,022,084) | (1,239,068) | (368,302) | (5,130,696) | (1,225,000) | - | - | (31,787,377) |
| Balance at 31.03.2080 | - | 348,323,127 | 760,807,213 | 336,533,100 | 5,694,640 | 51,470,275 | 47,659,358 | 11,471,744 | - | 1,561,959,456 |
| Net Book Value | | | | | | | | | | |
| At 01.04.2078 | 149,488,779 | 579,549,864 | 455,521,531 | 165,669,414 | 451,310 | 22,133,757 | 37,395,185 | 6,946,409 | 16,020,119 | 1,433,176,369 |
| At 32.03.2079 | 149,488,779 | 590,467,364 | 439,471,139 | 143,018,086 | 349,644 | 18,909,519 | 73,626,902 | 11,776,187 | 167,269,984 | 1,594,377,605 |
| At 31.03.2080 | 149,488,779 | 749,839,418 | 574,417,076 | 137,857,679 | 954,691 | 16,859,094 | 84,234,213 | 5,671,169 | 182,975,869 | 1,902,297,989 |

Property, Plant and Equipment under construction

Assets under construction majorly comprises of the works related to Royal Suite (777, 888 & 999) includes cost of assets Rs. 103.17 million, capital advance Rs. 77.30 million and other related costs Rs. 2.51 million. The amount shall be capitalized to respective heads as and when the assets are available for use.

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements

Note 3.2: Intangible Assets

Amount in Rs.

| Particulars | Software | Total |
|------------------------------|-------------------|-------------------|
| Cost | | |
| Balance at 01.04.2078 | 14,937,654 | 14,937,654 |
| Addition | - | - |
| Disposal/Transfer | - | - |
| Balance at 32.03.2079 | 14,937,654 | 14,937,654 |
| Addition | - | - |
| Disposal | - | - |
| Balance at 31.03.2080 | 14,937,654 | 14,937,654 |
| Amortization | | |
| Balance at 01.04.2078 | 13,731,316 | 13,731,316 |
| Charge for the year | 402,242 | 402,242 |
| Disposal | - | - |
| Balance at 32.03.2079 | 14,133,558 | 14,133,558 |
| Charge for the year | 377,242 | 377,242 |
| Disposal | - | - |
| Balance at 31.03.2080 | 14,510,800 | 14,510,800 |
| Net Book Value | | |
| At 01.04.2078 | 1,206,338 | 1,206,338 |
| At 32.03.2079 | 804,096 | 804,096 |
| At 31.03.2080 | 426,854 | 426,854 |

Note 3.3: Investment Property

Amount in Rs.

| Particulars | Freehold Land | Building | Total |
|------------------------------|------------------|--------------------|--------------------|
| Cost | | | |
| Balance at 01.04.2078 | 4,707,287 | 166,146,812 | 170,854,100 |
| Addition | - | - | - |
| Disposal/Transfer | - | - | - |
| Balance at 32.03.2079 | 4,707,287 | 166,146,812 | 170,854,100 |
| Addition | - | - | - |
| Disposal | - | - | - |
| Balance at 31.03.2080 | 4,707,287 | 166,146,812 | 170,854,100 |
| Amortization | | | |
| Balance at 01.04.2078 | - | 79,698,359 | 79,698,359 |
| Charge for the year | - | 1,979,123 | 1,979,123 |
| Disposal | - | - | - |
| Balance at 32.03.2079 | - | 81,677,482 | 81,677,482 |
| Charge for the year | - | 1,979,123 | 1,979,123 |
| Disposal | - | - | - |
| Balance at 31.03.2080 | - | 83,656,605 | 83,656,605 |
| Net Book Value | | | |
| At 01.04.2078 | 4,707,287 | 86,448,453 | 91,155,741 |
| At 32.03.2079 | 4,707,287 | 84,469,330 | 89,176,618 |
| At 31.03.2080 | 4,707,287 | 82,490,207 | 87,197,495 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements**Note 3.4: Deferred Tax Assets/(Liabilities)**

Deferred tax is calculated on temporary differences using known future tax rate. Deferred tax assets are recognized in respect of all temporary differences giving rise to deferred tax assets where the management believes it is probable that these assets will be recovered.

Amount in Rs.

| Particulars | 01.04.2079 | Credit/(Charge) to SOPL | Credit/(Charge) to OCI | 31.03.2080 |
|----------------------------|---------------------|-------------------------|------------------------|---------------------|
| Fixed Assets | (53,303,422) | (8,967,206) | - | (62,270,628) |
| Gratuity Provision | 16,203,871 | (1,194,073) | - | 15,009,798 |
| Provision for Leave | 10,406,635 | 1,557,059 | - | 11,963,694 |
| Trade and Other Receivable | 9,906,178 | 1,062,500 | - | 10,968,678 |
| Total | (16,786,738) | (7,541,720) | - | (24,328,458) |

| Particulars | 01.04.2078 | Credit/(Charge) to SOPL | Credit/(Charge) to OCI | 32.03.2079 |
|----------------------------|------------------|-------------------------|------------------------|---------------------|
| Fixed Assets | (45,629,725) | (7,673,697) | - | (53,303,422) |
| Gratuity Provision | 24,334,467 | (8,130,596) | - | 16,203,871 |
| Provision for Leave | 13,592,896 | (3,186,261) | - | 10,406,635 |
| Trade and Other Receivable | 8,843,678 | 1,062,500 | - | 9,906,178 |
| Total | 1,141,316 | (17,928,054) | - | (16,786,738) |

Note 3.5: Investments*Amount in Rs.*

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------------|--------------------|--------------------|
| Non-Current | | |
| At Amortized Cost | - | - |
| At Fair Value Through Profit or Loss | - | - |
| At Fair Value Through OCI | 274,687,563 | 272,982,742 |
| Total | 274,687,563 | 272,982,742 |
| Current | | |
| At Amortized Cost | - | 27,500,000 |
| At Fair Value Through Profit or Loss | - | - |
| At Fair Value Through OCI | - | - |
| Total | - | 27,500,000 |

Investment comprises the following:

| | 31.03.2080 | 32.03.2079 |
|-------------------------------------------------------------------------------|--------------------|--------------------|
| At Amortized Cost (A) | | |
| Term Deposit | - | 27,500,000 |
| Total Investment at Amortized Cost | - | 27,500,000 |
| At Fair Value Through OCI (B) | | |
| Investment in Associates | | |
| Soaltee Sibkrim Hotels and Resorts Pvt. Ltd. | 261,840,000 | 261,840,000 |
| Sub-total | 261,840,000 | 261,840,000 |
| Investment in other Entities | | |
| Himal International Power Corp. Pvt. Ltd. (100,000 shares of Rs. 100 each) | 12,847,563 | 11,142,742 |
| Sub-total | 12,847,563 | 11,142,742 |
| Total Investment through OCI | 274,687,563 | 272,982,742 |
| Proportion of voting rights | | |
| Soaltee Sibkrim Hotels and Resorts Pvt. Ltd. | 24% | 24% |
| Himal International Power Corp. Pvt. Ltd. | 5.97% | 5.97% |

Additional Information of Investments is provided in Note 4.20.

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements

Note 3.6: Trade and Other Receivable

| Particulars | Amount in Rs. | |
|--------------------------------------|--------------------|--------------------|
| | 31.03.2080 | 32.03.2079 |
| Non-Current | | |
| Other Receivable | 7,051,419 | 7,051,419 |
| Deposit for Appeal | 9,299,783 | 4,454,681 |
| Deposits | 7,065,592 | 4,338,095 |
| Loans and Advances to Employees | 6,982,735 | 18,921,585 |
| Deferred Employee Benefit Expenses | 41,304 | 1,228,540 |
| Total | 30,440,833 | 35,994,320 |
| Less: Allowance for Impairment | (7,051,419) | (7,051,419) |
| Total | 23,389,414 | 28,942,901 |
| Current | | |
| Trade Receivable | | |
| Trade Receivable | 266,725,614 | 248,716,457 |
| Less: Allowance for Impairment | (44,565,887) | (39,565,887) |
| Trade Receivable-Net | 222,159,727 | 209,150,570 |
| Other Receivable | | |
| Loans and Advances to Employees | 13,814,856 | 11,634,470 |
| Loans and Advances to Other | 28,209,222 | 34,177,783 |
| Advances to Contractor and Suppliers | 54,267,965 | 18,939,147 |
| VAT Recoverable | 3,089,678 | 1,959,002 |
| Management Fees Recoverable | 4,036,281 | 4,036,281 |
| Others | 493,843 | 1,007,394 |
| Deferred Employee Benefit Expenses | 265,776 | 1,095,683 |
| Total Other Receivable | 104,177,621 | 72,849,760 |
| Total | 326,337,348 | 282,000,330 |

Additional information on other receivable included in non-current receivable is provided in Note 4.10.1.

Trade receivables are normally collected as per credit terms with the parties, generally within a period of 90 days. Trade receivable is non-interest bearing. Additional information on Trade receivable included in Current receivable is provided in Note 4.10.2.

Note 3.7: Inventories

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------|--------------------|-------------------|
| Stores and Spares | 21,790,412 | 12,230,616 |
| Provision, Beverage and Others | 37,221,699 | 23,253,071 |
| Uniform and Linen | 42,147,234 | 35,325,673 |
| Crockery, Cutlery etc. | 21,044,174 | 14,134,600 |
| Total | 122,203,519 | 84,943,960 |

Note 3.8: Cash and Cash Equivalent

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------|-------------------|-------------------|
| Cash in Hand | 3,889,934 | 2,766,717 |
| Cheques in Hand | 700,000 | - |
| Balances with Bank | 68,007,001 | 34,011,553 |
| Total | 72,596,935 | 36,778,270 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements**Note 3.9: Share Capital***Amount in Rs.*

| Particulars | 31.03.2080 | 32.03.2079 |
|---------------------------------------------------|--------------------|--------------------|
| Authorized | | |
| 150,000,000 Shares of Rs. 10/- each | 1,500,000,000 | 1,500,000,000 |
| Issued | | |
| 100,000,000 Shares of Rs. 10/- each | 1,000,000,000 | 1,000,000,000 |
| Subscribed | | |
| 88,471,506 Shares of Rs.10/- each (Fully Paid Up) | 884,715,060 | 842,579,730 |
| Total | 884,715,060 | 842,579,730 |

Reconciliation of no. of shares outstanding

| Particulars | 31.03.2080 | 32.03.2079 |
|--------------------------------------|-------------------|-------------------|
| Balance at the beginning of the year | 84,257,973 | 84,257,973 |
| Add: Bonus Issue | 4,213,533 | - |
| Balance at the end of year | 88,471,506 | 84,257,973 |
| Details of Shareholding | | |
| Major Corporate Shareholders | 69% | 69% |
| General Shareholders | 31% | 31% |

Note 3.10: Retained Earning and Reserves

| Particulars | 31.03.2080 | 32.03.2079 |
|------------------------------------------|----------------------|--------------------|
| Share Premium | 16,000,000 | 16,000,000 |
| Other Reserve | 7,288,761 | 7,288,761 |
| Revaluation Reserve | 35,198,427 | 35,198,427 |
| Fair Value Reserve for Equity Investment | 2,847,563 | 1,142,742 |
| Retained Earnings | 1,162,705,760 | 846,400,371 |
| Total | 1,224,040,511 | 906,030,301 |

Note 3.11: Loans and Borrowings

| Particulars | 31.03.2080 | 32.03.2079 |
|---------------------------------------|------------------|-------------------|
| Non-Current | | |
| Secured- Hire Purchase | 7,931,571 | 9,170,921 |
| Total | 7,931,571 | 9,170,921 |
| Current | | |
| Overdraft and Working Capital Loan | - | 51,611,159 |
| Current portion of Hire Purchase Loan | 1,308,207 | 2,209,515 |
| Total | 1,308,207 | 53,820,674 |

Note 3.12: Employee Benefits

| Particulars | 31.03.2080 | 32.03.2079 |
|-------------------------------|--------------------|--------------------|
| Non-Current | | |
| Gratuity | 70,634,343 | 76,253,510 |
| Less: Plan Assets | (1,259,866) | (2,253,240) |
| Net Gratuity Liability | 69,374,477 | 74,000,270 |
| Accumulated Leave | 56,299,735 | 48,972,399 |
| Total | 125,674,212 | 122,972,669 |
| Current | | |
| Salary and Wages Payable | 13,028,397 | 11,250,076 |
| Bonus Payable | 68,712,943 | 31,517,125 |
| Total | 81,741,340 | 42,767,201 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements

Note 3.13: Income Tax Receivable/(Payable)

Amount in Rs.

| Particulars | 31.03.2080 | 32.03.2079 |
|----------------------|---------------------|-------------------|
| Advance Income Tax | 110,149,978 | 34,544,399 |
| Income Tax Liability | (125,120,495) | (661,055) |
| Total | (14,970,517) | 33,883,344 |

Note 3.14: Trade and Other Payable

| Particulars | 31.03.2080 | 32.03.2079 |
|---------------------------------|--------------------|--------------------|
| Non-Current | | |
| Retention and Security Deposit | 15,159,071 | 11,679,331 |
| Advances Received | 48,947,939 | 52,860,983 |
| Unclaimed Dividend | 13,539,009 | 10,514,616 |
| Total | 77,646,019 | 75,054,930 |
| Current | | |
| Sundry Creditors | 236,584,587 | 220,308,257 |
| Other Payable | | |
| Advances Received | 34,999,574 | 34,999,574 |
| Civil Aviation Fee | - | 394,695 |
| Flight Kitchen Franchise Fee | 1,148,430 | 6,487,466 |
| VAT Payable | 277,224 | - |
| Service Charge | 12,102,566 | 54,648,520 |
| Housing Fund | 26,334,029 | 26,334,029 |
| Corporate Social Responsibility | 8,431,238 | 10,189,783 |
| Other Liabilities | 68,283,278 | 46,574,811 |
| Total | 388,160,926 | 399,937,135 |

Trade and other payable are non-interest bearing in nature.

Note 3.15: Revenue from Operation

| Particulars | 2079-80 | 2078-79 |
|----------------------|----------------------|----------------------|
| Room | 551,094,425 | 246,990,610 |
| Food | 1,496,892,775 | 972,822,567 |
| Beverage | 104,935,519 | 70,835,073 |
| Cigar and Cigarettes | 1,497,714 | 658,625 |
| Telephone | 10,026 | 11,201 |
| Laundry Income | 1,779,057 | 1,229,505 |
| Business Centre | 7,105 | 13,725 |
| Total | 2,156,216,621 | 1,292,561,306 |

Note 3.16: Other Income

| Particulars | 2079-80 | 2078-79 |
|------------------------------------------------|--------------------|-------------------|
| Premises Rental Charge | 36,397,311 | 25,993,604 |
| Interest on Loans & Advances at Amortized Cost | 1,108,581 | 1,765,522 |
| Interest on Call Account/Time Deposit | 156,390 | 1,851,973 |
| Miscellaneous Receipts | 10,644,900 | 6,253,092 |
| Income from Service Charge | 21,403,302 | 25,267,588 |
| Dividend Income | 19,271,347 | 1,222,517 |
| Profit on Sale of Assets | 4,506,502 | 3,110,365 |
| Profit on Sale of Investment | - | 9,170,962 |
| Exchange Gain | 2,548,345 | 2,124,666 |
| Others | 2,132,490 | 1,185,169 |
| Reversal of Provision for Gratuity | 2,315,290 | - |
| Reversal of Provision for Leave | - | 1,143,502 |
| Unclaimed Balance Written Back | - | 244,415 |
| Total | 100,484,458 | 79,333,375 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Financial Statements**Note 3.17: Consumption of Food and Beverage***Amount in Rs.*

| Particulars | 2079-80 | 2078-79 |
|--------------|--------------------|--------------------|
| Food | 350,648,786 | 241,240,023 |
| Beverage | 28,830,695 | 18,544,340 |
| Cigarettes | 603,925 | 407,685 |
| Total | 380,083,406 | 260,192,048 |

Note 3.18: Employee Benefit Expenses

| Particulars | 2079-80 | 2078-79 |
|----------------------------|--------------------|--------------------|
| Salary and Wages | 250,363,992 | 159,441,674 |
| Allowances | 69,270,703 | 49,102,514 |
| Festival Allowance | 13,042,251 | - |
| Overtime | 8,510,124 | 1,709,000 |
| Employees Meal | 42,212,553 | 21,731,259 |
| Soaltee Staff Welfare | 2,468,229 | 2,496,617 |
| Gratuity | 13,593,805 | 10,188,080 |
| Leave | 11,095,599 | - |
| Provident Fund | 16,315,871 | 11,894,843 |
| Clinic Expenses | 2,806,557 | 2,025,427 |
| Amortization of staff loan | - | 1,188,456 |
| Incentive Exit Scheme | 3,975,504 | 32,099,623 |
| Bonus | 68,712,943 | 31,517,125 |
| Total | 502,368,131 | 323,394,618 |

Additional information on Gratuity is provided in Note 4.4.a.

Note 3.19: Operating Expenses

| Particulars | 2079-80 | 2078-79 |
|-------------------------|--------------------|--------------------|
| Linen | 11,354,900 | 5,740,121 |
| Laundry Supplies | 37,871,510 | 19,521,677 |
| Crockery & Cutlery | 3,913,305 | 2,422,010 |
| Silverware | 529,198 | 220,150 |
| Cleaning Supplies | 14,245,204 | 7,714,558 |
| F & B Paper Supplies | 17,328,664 | 10,311,020 |
| Guest Supplies | 32,244,290 | 12,919,885 |
| Water & Water Treatment | 10,413,839 | 16,115,702 |
| Garden Maintenance | 1,692,064 | 2,103,112 |
| Pest Control | 2,496,000 | 2,588,000 |
| Waste Removal | 1,243,300 | 823,100 |
| Power and Fuel | 115,138,899 | 91,558,812 |
| Repair and Maintenance | 36,928,650 | 24,713,592 |
| Total | 285,399,823 | 196,751,739 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements

Note 3.20: Other Expenses

Amount in Rs.

| Particulars | 2079-80 | 2078-79 |
|------------------------------------|--------------------|--------------------|
| Rental Charges | 10,367,981 | 7,277,087 |
| Travelling | 24,778,318 | 7,715,747 |
| Transport and Conveyance | 34,364,718 | 18,581,566 |
| Audit Fee | 645,000 | 651,700 |
| Legal and Professional Fees | 9,303,004 | 10,756,574 |
| Directors' Meeting Fees | 1,494,123 | 423,528 |
| Licence & Taxes | 33,879,627 | 19,715,693 |
| Bank Charges | 8,794,279 | 4,809,477 |
| Annual General Meeting Expenses | 970,145 | 662,555 |
| Commissions | 16,110,637 | 3,208,662 |
| Insurance | 10,071,617 | 7,985,808 |
| Communication Expenses | 5,454,834 | 4,352,726 |
| Printing and Stationery | 7,551,309 | 4,836,654 |
| Advertisement and Sales Promotion | 16,795,825 | 9,349,531 |
| Marketing and Reservation Expenses | 7,717,702 | 4,210,684 |
| Training and Conference | 1,683,173 | 1,900,800 |
| Books and Newspaper | 186,937 | 92,282 |
| Membership & Subscription | 2,281,856 | 2,175,432 |
| Security Services | 15,204,998 | 9,760,149 |
| Uniform Expenses | 7,340,730 | 6,274,728 |
| Entertainment | 4,536,967 | 785,959 |
| Allowance for Impairment | 5,000,061 | 5,000,000 |
| Software Service Charges | 6,501,297 | 5,536,344 |
| Investment Written Off | 3,443,328 | - |
| Banquet Expenses | 9,421,467 | 2,570,683 |
| Kitchenette Expenses | 7,870,198 | 4,314,205 |
| Corporate Social Responsibility | 5,549,796 | 2,972,432 |
| Miscellaneous | 20,079,074 | 8,920,532 |
| Total | 277,399,001 | 154,841,538 |

Note 3.21: Earnings per Share

Basic earnings per share is calculated by dividing the total profit or loss attributable to equity shareholders. Diluted earnings per share is calculated by dividing the profit or loss attributable to equity shareholders by weighted average number of equity shares for the effects of all dilutive potential equity shares. If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalization, bonus issue or share split, or decreases as a result of a reverse share split, the calculation of basic and diluted earnings per share for all periods presented is adjusted retrospectively.

Calculation of basic and diluted earnings per share has been done as stated above.

| Particulars | 2079-80 | 2078-79 |
|-----------------------------------------|-------------|-------------|
| Basic Earnings per Share | | |
| Profit/(Loss) for the year | 556,486,595 | 299,216,357 |
| Number of shares | 88,471,506 | 88,471,506 |
| Basic Earnings per Share (Rs.) | 6.29 | 3.38 |
| Diluted Earnings per Share | | |
| Profit/(Loss) for the year | 556,486,595 | 299,216,357 |
| Weighted average number of shares | 88,471,506 | 88,471,506 |
| Diluted Earnings per share (Rs.) | 6.29 | 3.38 |

SOALTEE HOTEL LIMITED

As at 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements**Note 3.22: Financial Instruments Classification and Fair Value Measurement**

Financial Instruments are classified in accordance with Note 2.2.3. 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. The fair values are determined according to the following hierarchy:

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.

Level 3 inputs are unobservable inputs for the asset or liability. Company has used its own data (accounting value) and considered if there exist factors that would otherwise result in changes to the book value of assets or liabilities. Such factors did not exist as per management evaluation and accordingly, book value has been considered as fair value.

Amount in Rs.

| As at 31.03.2080 | Carrying Amount | Level 1 | Level 2 | Level 3 |
|----------------------------------------------------------------------------------|--------------------|---------|---------|--------------------|
| Financial Assets | | | | |
| Financial Assets at Amortized Cost | | | | |
| Trade and Other Receivable | 349,419,682 | | | 349,419,682 |
| Investment | - | | | - |
| Cash and Cash Equivalent | 72,596,935 | | | 72,596,935 |
| Total At Amortized Cost | 422,016,617 | | | 422,016,617 |
| Financial Assets at Fair Value through Other Comprehensive Income (FVOCI) | | | | |
| Investment | 274,687,563 | | | 274,687,563 |
| Total Financial Assets | 696,704,180 | - | - | 696,704,180 |
| Financial Liabilities at Amortized Cost | | | | |
| Trade and Other Payable | 465,806,945 | | | 465,806,945 |
| Loans and Borrowings | 9,239,778 | | | 9,239,778 |
| Total Financial Liabilities | 475,046,723 | - | - | 475,046,723 |

| As at 32.03.2079 | Carrying Amount | Level 1 | Level 2 | Level 3 |
|----------------------------------------------------------------------------------|--------------------|---------|---------|--------------------|
| Financial Assets | | | | |
| Financial Assets at Amortized Cost | | | | |
| Trade and Other Receivable | 308,619,008 | | | 308,619,008 |
| Investment | 27,500,000 | | | 27,500,000 |
| Cash and Cash Equivalent | 36,778,270 | | | 36,778,270 |
| Total At Amortized Cost | 372,897,278 | | | 372,897,278 |
| Financial Assets at Fair Value through Other Comprehensive Income (FVOCI) | | | | |
| Investment | 272,982,742 | | | 272,982,742 |
| Total Financial Assets | 645,880,020 | - | - | 645,880,020 |
| Financial Liabilities at Amortized Cost | | | | |
| Trade and Other Payable | 474,992,065 | | | 474,992,065 |
| Loans and Borrowings | 62,991,595 | | | 62,991,595 |
| Total Financial Liabilities | 537,983,660 | - | - | 537,983,660 |

SOALTEE HOTEL LIMITED

For the period ended on 31 Ashad 2080 (16 July 2023)

Notes to the Consolidated Financial Statements

4 Additional Information

4.1 Share Capital

The Group has single class of equity shares where shares of Soaltee Hotel Limited have face value of Rs. 10 per share and subsidiaries have face value of Rs. 100 per share. Every member holding equity shares therein shall have voting rights in proportion to the member's share of the paid up equity share capital.

4.2 Non-Controlling Interest

Soaltee Hotel Ltd. has made investment in one subsidiary where holding is 100%. Upon consolidation of the financial statements, total portion of financial statements is added by eliminating the portion of other shareholders by way of non-controlling interest.

4.3 Reserves and Retained Earnings

a. Share premium

SHL had issued shares in premium on 1992-93. The amount collected by SHL in excess of its face value is credited to this account. Use of share premium shall be as provided in Company Act 2063.

b. Other Reserves

SHL had created other reserves out of capital profits on 1995. There is no movement on this reserve since then.

c. Retained Earning

Net profit for each year is added to this reserve. Group uses this to provide dividend to its shareholders.

d. Fair Value Reserve

This reserve is created to account for changes in fair value of investments for those investments that are opted to be measured at fair value through Other Comprehensive Income.

e. Revaluation Reserve

Revaluation Reserve was created in 1986 when the land of SHL was revalued. For the first time adoption of NFRS (1 Shrawan 2074), the revalued amount of land has been considered at deemed cost which as allowed by NFRS 1 and accordingly, this reserve has remain intact.

4.4 Employee Benefits

a. Gratuity

Up to 19 Bhadra 2074, gratuity was in the form of defined benefit liability in which SHL was required to pay gratuity to staff considering the number of years in service and the recent salary of the staff. Changes in Labor law has changed the nature of gratuity and this is now a defined contribution plan whereby SHL is required to provide 8.33% of monthly basic remuneration as gratuity to employee with effect from 19 Bhadra 2074. SHL has enrolled itself and it's employees in Social Security Fund (SSF) in Chaitra 2076 and thereafter it has started making contribution towards Employee Gratuity in the fund.

| Particulars | 2079-80 | 2078-79 |
|------------------------------|-------------------|-------------------|
| Opening Liability | 76,253,510 | 114,515,139 |
| Payment Made | (3,303,876) | (38,261,629) |
| Expenses Booked | 13,593,805 | 10,188,080 |
| Reversal of Excess Provision | (2,315,291) | - |
| Deposited in SSF | (13,593,805) | (10,188,080) |
| Closing Liability | 70,634,343 | 76,253,510 |

b. Leave

Leave is classified as other long term employee liability. Liability is measured by way of actuarial valuation for accumulated leave balance at the end of reporting periods. Changes in value of liability is as follows:

| Particulars | 2079-80 | 2078-79 |
|-------------------------------------------------------------|-------------------|-------------------|
| Opening Liability | 48,972,399 | 63,966,570 |
| Service Cost | 8,229,115 | 9,058,131 |
| Interest Cost | 4,022,294 | 4,858,469 |
| Actuarial Gain/(Loss) | (1,152,677) | (15,060,102) |
| Benefit Paid | (3,771,396) | (13,850,669) |
| Closing Liability (A) | 56,299,735 | 48,972,399 |
| Liability recognized in the financial statements (B) | 56,299,735 | 48,972,399 |

Basic assumptions considered for measurement of leave liability related to leave are as follows:

| Particulars | 2079-80 | 2078-79 |
|---------------------------------|---------|---------|
| Discount Rate | 8.50% | 8.50% |
| Rate of Compensation Increase | 6% | 6% |
| Average Expected Future Service | 14 | 13 |
| Average Duration of Liabilities | 10 | 10 |

Plan assets have not been created for funding of payment of leave liability.

Sensitivity Analysis

The following table demonstrates the impact of 1% increase in discount rate considered for calculating the present value of long term leave liability.

| Particulars | 2079-80 | 2078-79 |
|-------------------|--------------|--------------|
| Effect on: | | |
| - Service Cost | (912,634) | (1,141,698) |
| - Interest Cost | 473,209 | 571,583 |
| - Leave Liability | (10,883,442) | (10,229,102) |

The following table demonstrates the impact of 1% decrease in discount rate considered for calculating the present value of long term leave liability.

| Particulars | 2079-80 | 2078-79 |
|-------------------|------------|------------|
| Effect on: | | |
| - Service Cost | 1,109,033 | 1,390,162 |
| - Interest Cost | (473,209) | (571,583) |
| - Leave Liability | 13,101,212 | 12,348,982 |

4.5 Lease

SHL has entered into a lease arrangement of premises for a period of 2-3 years. The future minimum lease rental payment to be made is as follows:

| Period | 2079-80 | 2078-79 |
|-------------------|-------------------|-------------------|
| Up to one year | 13,012,097 | 7,487,713 |
| One to five years | 11,185,354 | 5,633,377 |
| Total | 24,197,451 | 13,121,090 |

SHL has entered into operating lease arrangement allowing to use some part of its assets on lease. Minimum lease amount receivable under such lease is as follows:

| Period | 2079-80 | 2078-79 |
|-------------------|--------------------|--------------------|
| Up to one year | 37,607,133 | 33,831,520 |
| One to five years | 291,633,300 | 255,970,344 |
| Above five years | 172,386,540 | 50,406,757 |
| Total | 501,626,973 | 340,208,621 |

4.6 Corporate Social Responsibility

During the year, SHL has provided Rs. 5.55 million (previous year Rs. 2.97 million (1% of net profit after tax) as Corporate Social Responsibility as per the Section 54 (1) of the Industrial Enterprises Act 2076.

4.7 Risk Management objectives and policies

The Group's business activities expose to a variety of risks, namely primarily to fluctuations in foreign currency exchange rates, liquidity and credit risk, which may adversely impact the fair value of its financial instruments. The Board of each Group and senior management has overall responsibility for the establishment and oversight of the Group's risk management. The Group's risk management policies are established to identify and analyses the risks faced by the Group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities.

i. Market Risk

In spite of having a very high potentiality of Tourism Sector and its related to services, it is volatile to geopolitical and domestic incidents. With stabilization in the geopolitical and domestic issues, the tourism sector looks for bright future. However, there is risk that any domestic/international or geopolitical incidents would impact the business of the company. However, the group through years of operations has sustained through such risks over the years in the past.

ii. Credit Risk

The Group (SHL, in particular) provides reasonable level of credit facilities to debtors and so does it enjoy credit facility from its creditors as well. In impact on tourism sector may have impact of company debtors' ability to pay SHL within reasonable credit period allowed. Accordingly, there exist the credit risks to that extent. The Group through its experience over the many years has been managing such risk well through proper way of close monitoring and supervising the regular recoverability position by the management and the Board.

iii. Liquidity Risk

The Group has very less amount of debt funding and will not be impacted significantly. Group monitors its liquidity position on regular basis through effective planning and forecasting.

The Group's current assets aggregate positively against the current liabilities and accordingly, the liquidity risk or risk that the company may not be able to settle its liabilities as they become, does not exist.

iv. Operational Risk

Group has been in operation since more than 53 years and have prepared and implemented various Standard Operating Procedures (SOPs) in the form of clear cut delegation of authority for the activities, guidelines regulations etc. Beside the companies of Group is required to also follow specific operating guidelines issued by its franchise. Group believes that the controls implemented by the company have minimized the operational risk to acceptably low level. The franchise also carries out Control Self-Assessment at reasonable interval where the SHL scored high level marks placing it as one among better managed hotel among hotels being managed by Franchise.

v. Exchange Rate Fluctuation Risk

SHL's revenue will be impacted coming from any fluctuation of exchange rate fluctuation so be on the certain level of supplies of SHL as such exchange rate fluctuation will contribute certain level of inflations. Since its tariffs are quoted in USD, any rate fluctuation will have the risk of impacting the income of the SHL. It has been the tendency that the exchange rate fluctuation has generally been upward movement except of occasional down turn movement as well. The Group has practiced not to hold foreign currency monetary assets and liabilities for substantial period so as to minimize the risk of exchange rate fluctuation.

4.8 Related Party Transactions

Related parties of the Group comprises of key management personnel, organization having significant influence and Board of Directors.

a. Significant Influence

Entities having significant influence over the Group is as follows:

i. Soaltee Enterprise Pvt. Ltd. (SEPL)

Soaltee Enterprise Pvt. Ltd. is major shareholder of SHL. SEPL has four representatives in the current Board of Soaltee Hotel Ltd. (SHL). SEPL has paid Rs. 66,667 (previous year Rs. 66,667) to SHL as operating lease rent. SHL has paid Rs. 1,102,500 to SEPL as operating lease rent. There is no outstanding balance at the year end.

Entity where the Group has significant influence is:

i. Soaltee Sibkrim Hotels and Resorts Pvt. Ltd.

Soaltee Sibkrim Hotels and Resorts Pvt. Ltd. is associate of the Group. One of the subsidiary of SHL, Soaltee Hospitality Ltd. has 24% shares in this company with investment of Rs. 261.84 million. There is no transaction or outstanding balance of this company with the Group.

b. Other related entities**i. Nepal Airlines Corporation (NAC)**

Nepal Airlines Corporation is institutional shareholder of the company. NAC has one representative in the Board of SHL.

SHL provides flight catering services to the international flights of Nepal Airlines Corporation. Transactions and outstanding balance with Nepal Airlines Corporation are as follows:

| Particulars | Revenue (in million) | | Receivable (in million) | |
|--------------------------|----------------------|-----------|-------------------------|-----------|
| | This Year | Last Year | This Year | Last Year |
| Flight Catering Services | 274.49 | 188.21 | 50.44 | 43.23 |

ii. Sibkrim Holdings Pvt. Ltd.

There is no transaction of this company with SHL.

c. Those charged with Governance

Those charged with governance include the Board of Directors of each companies. As SHL is the major shareholder of all subsidiaries, the Board of those companies is ultimately controlled by Board of SHL. The composition of Board of SHL on the reporting date is as follows:

| Name | Position | Representative of |
|-------------------------------|--------------------|-------------------------------|
| Mr. Dinesh Bahadur Bista | Executive Chairman | Soaltee Enterprises Pvt. Ltd. |
| Mr. Ravi Bhakta Shrestha | Director | Soaltee Enterprises Pvt. Ltd. |
| Mr. Rajesh Kazi Shrestha | Director | Soaltee Enterprises Pvt. Ltd. |
| Mrs. Jaya Rajya Laxmi Shah | Director | Soaltee Enterprises Pvt. Ltd. |
| Mr. Ubaraj Adhikari | Director | Nepal Airlines Corporation |
| Mr. Prakash Bikram Khatri | Director | Public Shareholder |
| Mr. Sashi Raj Pandey | Director | Public Shareholder |
| Mr. Niranjana Kumar Tibrewala | Director | Public Shareholder |
| Mr. Deepak Raj Joshi | Director | Independent Director |

Mr. Lil Bahadur Khatri serves as Company Secretary of the Company.

Board members are paid Rs. 25,000 (net of withholding tax) per meeting as meeting fee for attending each meeting of Board. Meeting fee paid to members of Board for Board as well as Other Committee meetings during the year amounts to Rs. 1.49 million (previous year Rs. 0.4 million).

d. Key Management Personnel

The Groups' key management personnel include are Executive Chairman & Vice President of SHL and General Manager of The Soaltee Kathmandu.

Total compensation to key management personnel during the year is Rs. 31.84 million (previous year Rs. 16.48 million). The compensation paid to Executive Chairman of SHL also includes the performance incentive paid based on the profit of Hotel.

4.9 Unpaid Dividend

Total unpaid dividend of SHL amounted to Rs. 13.54 million (previous year Rs. 10.51 million).

4.10 Trade and Other Receivable

4.10.1 Civil Aviation Fee recoverable from Airlines

Civil Aviation Fees levied on Inflight catering services provided on international flights by SHL to three different airlines have been disputed and not paid by the respective airlines which amounted to Rs 7.051 million (previous year Rs. 7.051 million) is still pending recovery. This has been reflected under Non-current Trade and other receivables.

4.10.2 Trade Receivable from Jet Airways

Trade receivable amounting to Rs. 16,061,418 is pending recoverable from Jet Airways as of the reporting date which has closed its operation from 17 April 2019 and is undergoing its insolvency proceedings. In October 2020, a revival takeover plan of potential investors has been approved by the Committee of Creditors of Airlines. The company has already lodged the outstanding with Jet Airways & confirmed by Jet Airways in their official website as eligible creditors. However, the outcome of the proceeding and business revival is yet to be known.

4.11 Lien on company's assets

Current and non-current assets of SHL, where applicable has been pledged hypothecated to bankers providing the credit facilities. The credit facility as of the reporting date included term loan and over draft against a vehicle, movable and immovable properties amounting to Rs. 9.24 million (previous year Rs. 62.99 million).

4.12 Contingent Liability

Group recognizes contingent liability when a possible obligation arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or company as a present obligation as a result of past events which is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability. All adjusting events are considered for appropriate reflection in the current financial year.

4.13 Bank Guarantee

Unexpired bank guarantee issued by Group amounted to Rs. 26.04 million (previous year Rs. 12.52 million)

4.14 Litigations or legal cases

i. Income tax Matters

Appeal Revenue Tribunal Fiscal Year 2068-69

The Inland Revenue Department has filed an appeal to review the verdict of the Revenue Tribunal in the Honorable Supreme Court for the Fiscal Year 2068-69 which had ruled in favor of the SHL. The Honorable Supreme Court issued its final verdict in favor of the SHL during this fiscal year. The Supreme Court upheld the Revenue Tribunal's verdict and dismissed the appeal by the Inland Revenue Department. The full text of the verdict of the Supreme Court is yet to be received after publication by the Supreme Court at a later date.

Appeal Revenue Tribunal Fiscal Year 2071-72

The Revenue Tribunal has issued a verdict in favor of the SHL regarding the appeal for Review relating to the assessment for Fiscal Year 2071-72. Despite the requirement, the Inland Revenue Department

has not yet conducted a reassessment in accordance with the Revenue Tribunal's decision. However, there would not be a significant obligation to the SHL relating to Fiscal Year 2071-72. It is not expected that there will be a significant financial obligation for the SHL concerning Fiscal Year 2071-72.

ii. **Income Tax Assessment status**

SHL has appealed to Revenue Tribunal challenging the disallowance of expenses on Self-Assessment Income Tax Return for the FY 2072-73, 2073-74 and 2074-75. The appeals arise due to an additional income tax demand/claim of Rs. 2,413,333, Rs. 4,810,246 and Rs. 2,059,478 respectively as assessed by the Large Taxpayers Office during their administrative review. SHL's management believes that it should not incur a significant financial obligation to the SHL due to these tax claims. If any tax claim does arise, such charges would be directly charged to SHL's accumulated profit, in accordance with past practice.

Additionally, SHL has also submitted an appeal to Inland Revenue Department for Administrative Review, challenging the disallowance of expenses on Self-Assessment Income Tax Return of the FY 2075-76. This appeal is in response to an additional tax demand of Rs. 2,059,478 made by Large Taxpayers Office during their administrative review. The management does not anticipate a significant financial obligation arising from this claim, and any such obligation will be directly charged to accumulated profit, consistent with the SHL's established practice.

iii. **Arbitration Suit**

SHL had filed a Writ Petition in the Honorable High Court Patan on the issue of Outstanding Receivable recovery pending settlement by the then Hotel Manager, Holiday Inns (China) Ltd (Manager) seeking the court's assistance for appointment of an arbitrator on behalf of Holiday Inns as they did not appoint their arbitrator. The High Court has appointed an arbitrator on behalf of Holiday Inns (China) Ltd. However, Holiday Inns (China) Ltd has challenged the appointment in the Supreme Court of Nepal stating that they have already appointed their arbitrator. The matter is sub-judiced in the Supreme Court.

Holiday Inns had requested the Permanent Court of Arbitration, Hague to appoint a third arbitrator or appoint an appointing authority to appoint a third arbitrator under UNCITRAL Rules of Arbitration. On their request, the Permanent Court of Arbitration has appointed the Singapore International Arbitration Centre (SIAC) as the appointing authority. SHL has challenged the appointment of SIAC as the appointing authority and the matter is also pending at the Supreme Court.

iv. **Casino Royalty of the Closed down period**

SHL had filed the writ petitions in the Honorable Supreme Court of Nepal against the Government of Nepal's demand for Casino Royalty for the period in which the casino was not in operation from Shrawan 2068 to Kartik 2069 due to the cancellation of Nepal Recreation Centre's Casino Operation permission. The Supreme Court has dismissed the writ. However, SHL has not yet received the full text of the verdict from the Honorable Supreme Court of Nepal.

v. **Legal cases**

SHL has filed a few other cases to recover dues from some debtors and other parties as a part of its regular business operation.

4.15 **Capital Commitment**

Capital contract of SHL remaining to be executed on capital accounts net of advances to Rs. 175.33 million (Previous year Rs. 160.15 million).

4.16 **Letter of Credit**

There is no outstanding letter of credit as at the reporting date.

4.17 **Housing Fund**

This fund was created as per the requirement of erstwhile Labour laws. Owing to changes in Labour law, this fund is no longer required and no provision has been made. SHL has not paid during the year out of the opening balance from this fund to a separate entity called Employee Housing.

4.18 Operating Segment

Management of the companies of the Group has considered the total operation to be segregable into three operating segment based on the nature of operation and services rendered.

- i. **Core Hotel Business:** The operation of hotel that includes sale of rooms, food, related recreational facilities etc. that is directly linked to operation of hotel is considered as major segment.
- ii. **Flight Catering:** The Flight Catering Division provides flight catering services to airlines. This is different nature to the core operating nature of the company, which is operation of hotel and related facilities to meet its standards.
- iii. **Horizon Lounge:** Horizon Lounge Unit provides airport lounge services to the travelers at Tribhuvan International Airport (TIA).

The financial information about the identified segments are as follows:

(Amount in millions)

| Operating Segment | Hotel Operation | Flight Catering | Horizon Lounge | Total |
|------------------------------------------|-----------------|-----------------|----------------|-----------------|
| Revenue | | | | |
| - Food | 674.18 | 715.49 | 107.22 | 1,496.89 |
| - Room | 551.09 | | | 551.09 |
| - Beverage | 62.44 | 11.95 | 30.55 | 104.94 |
| - Others | 3.29 | | | 3.29 |
| Interest Income | 1.26 | | | 1.26 |
| Other Income | 99.22 | | | 99.22 |
| Total Revenue | 1,391.49 | 727.44 | 137.77 | 2,256.70 |
| Expenses* | | | | |
| Consumption cost | 234.22 | 122.63 | 23.23 | 380.08 |
| Employee Benefit Expenses | 309.59 | 162.08 | 30.70 | 502.37 |
| Management, Operating and Other Expenses | 346.84 | 181.57 | 34.39 | 562.80 |
| Depreciation and Amortization | 101.86 | 4.51 | 7.27 | 113.64 |
| Finance Cost | 8.66 | - | | 8.66 |
| Total Expenses | 1,001.17 | 470.79 | 95.59 | 1,567.55 |
| Segment Result | 390.32 | 256.65 | 42.18 | 689.15 |
| Income Tax | | | | 132.66 |
| Profit for the period | | | | 556.49 |
| Segment Assets | 2,600.67 | 197.66 | 32.19 | 2,830.52 |
| Segment Liabilities** | | | | 2,830.52 |

* Directly associated and identifiable segment cost has been reported on actual basis while common segment costs are allocated based on ratio of segment revenue.

** Segment wise liabilities have not been prepared due to absence internal reporting system of segment liability.

4.19 Capital Management

Capital includes issued capital and all other reserves attributable to the equity holders of the Group. The Companies of the Group manage their capital so as to safeguard its ability to continue as a going concern and to optimize returns to the shareholders. The capital structure of the Group is based on management's judgement of the appropriate balance of key elements in order to meet its strategic needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets.

The Group's aim is to translate profitable growth to superior cash generation through efficient capital management. The Group's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditor, and market confidence and to sustain future development and growth of its business. The Group's focus is on keeping strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required, without impacting the risk profile of the Group. The Group will take appropriate steps in order to maintain, or if necessary adjust, its capital structure. The management monitors the return on capital as well as the level of dividends to shareholders. The Group's goal is to continue to be able to return excess liquidity to shareholders by continuing to distribute dividends in future periods.

No changes were made in the objectives, policies or processes for managing capital during all the years reported in this financial statement.

4.20 Liquidation of Company

During the Period, H I Soaltee Hotel Company Pvt. Ltd., the Subsidiary Company of SHL has been liquidated on 20 February 2023. SHL had received Rs. 18,171,347 as dividend (net of tax) and Rs. 13,463,600 as repayment of Share Capital. The balance amount Share Premium on Investment of Rs. 3,443,328 has been written off.

4.21 Regrouping and Round off

Figures have been regrouped and rearranged and rounded off to nearest rupee. Insignificant rounding off differences may exist.



चेटी बार



रिजल सुईट भवन



पाटिचो



मैधातल्लहार सभकेलन कक्ष



काकोरी भारतीय रेष्टर्रा



गार्डेन टेरेस रेष्टर्रा



इतररेष्ट सुईट



चाईनीज कुजिन रेष्टर्रा बाठ ज्ञान रेष्टर्रा





Soaltee Hotel Limited
★ ★ ★ ★ ★

पोस्ट बक्स नं. ३८००,
तासचल, काठमाडौं, नेपाल ।
फोन नं. ९७७ १ ४२७३९२९ / ४२७२२०४
ईमेल : legal@soaltee.com.np