Garima Bikas Bank Limited
Statement of Distributable Profit or Loss
As on Quarter Ended 32nd Ashad 2082
(As per NRB Regulation)

Bank

Particulars	Current Year upto this Quarter YTD	Previous Year Corresponding Quarter YTD
Net profit or (loss) as per statement of profit or loss	**1,310,392,590**	**433,951,860**
Appropriations:	-	-
a. General reserve	(262,078,518)	(86,790,372)
b. Foreign exchange fluctuation fund	(160,744)	(739,452)
c. Capital redemption reserve	(166,666,667)	(166,666,667)
d. Corporate social responsibility fund	(13,103,926)	(4,339,519)
e. Employees' training fund	(22,088,628)	(18,282,693)
f. Other	-	-
Investment Adjustment Reserve	-	-
Corporate social responsibility fund utilization	10,937,882	10,243,732
Employees' training fund utilization	9,648,011	11,645,226
Unrealised Gain on Investment in Associates	-	-
Other Adjustment/restatement	159,316	14,214,494
	-	
Profit or (loss) before regulatory adjustment	**867,039,316**	**193,236,611**
Regulatory adjustment :	-	
a. Interest receivable (-)/previous accrued interest received (+)	85,730,424	73,447,344
b. Short loan loss provision in accounts (-)/reversal (+)	-	-
c. Short provision for possible losses on investment (-)/reversal (+)	-	-
d. Short loan loss provision on Non Banking Assets (-)/reversal (+)	(229,561,221)	7,097,287
e. Deferred tax assets recognised (-)/ reversal (+)	(13,197,909)	7,564,075
f. Goodwill recognised (-)/ impairment of Goodwill (+)	-	-
g. Bargain purchase gain recognised (-)/resersal (+)	-	-
h. Acturial loss recognised (-)/reversal (+)	-	42,324
i. Other (+/-)	2,590,485	1,710,012
Lease Payment	-	
Dividend Income from Associates	-	
Income Attributable from Associates	-	
Share Issued Expenses Directly Charged to equity	-	
Share Issued Expenses- Directly Charged to Equity- Tax Impact	-	
Gain on Disposal of Share Classified into OCI	-	
Current Tax on Gain on Disposal of Share Classified into OCI	-	
Distributable profit or (loss)	**712,601,095**	**283,097,652**
Opening Retained Earning as on Shrawan	286,403,056	517,658,780
Adjustment(+/-)	-	-
Distribution	-	-
Bonus Share Issued	-	(488,414,941)
Cash Dividend Paid	(284,025,866)	(25,938,435)
Total Distributable Profit or (Loss) as on end Date	**714,978,285**	**286,403,056**
Annualised Distributable Profit/Loss per Share	**12.59**	**5.04**

Garima Bikas Bank Limited * Head Office: Lazimpat, Kathmandu *