

**UNITED AJOD INSURANCE LIMITED**  
**Statement of Changes In Equity**  
**For Period 17th July, 2023 - 15th July, 2024**  
**(For the Year Ended Ashad 2081)**

Fig. in NPR

Particulars	Ordinary Share Capital	Preference Shares	Share Application Money Pending Allotment	Share Premium	Retained Earnings	Revaluation Reserves	Special Reserves	Capital Adjustment Reserve	Catastrophe Reserve	Corporate Social Responsibility (CSR) Reserves	Insurance Fund including Insurance Reserve	Fair Value Reserves	Actuarial Reserves	Deferred Tax Reserve	Merger Reserve	Total
Balance as on Shrawan 1, 2079	1,028,160,000	-	-	66,098,605	7,941,533	-	-	-	8,443,437	-	477,630,544	(11,774,589)	(13,280,256)	48,024,896	-	1,611,244,171
Prior period adjustment					(16,000)											(16,000)
Restated Balance as at Shrawan 1, 2079	1,028,160,000	-	-	66,098,605	7,925,533	-	-	-	8,443,437	-	477,630,544	(11,774,589)	(13,280,256)	48,024,896	-	1,611,228,171
Transfer from Acquisition of Ajod Insurance					53,678,425		227,238,612	349,600,000	20,584,573	1,112,542		5,041,936		48,489,030		705,745,118
Profit/(Loss) For the Year					185,134,946											185,134,946
Other Comprehensive Income for the Year, Net of Tax																-
i) Changes in Fair Value of FVOCI Debt Instruments																-
ii) Gains/ (Losses) on Cash Flow Hedge																-
iii) Exchange differences on translation of Foreign Operation																-
iv) Changes in fair value of FVOCI Equity Instruments												259,698,840				259,698,840
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets																-
vi) Remeasurement of Post-Employment Benefit Obligations													(3,426,029)			(3,426,029)
Transfer to Reserves/ Funds					(100,078,166)		92,153,777		4,607,689	3,316,700		3,532,377	3,984,077	(7,516,453)		-
Transfer of Insurance Fund							477,630,544				(477,630,544)					
Transfer to Deferred Tax Reserves					(827,391)									827,391		
Transfer of Depreciation on Revaluation of Property and Equipment																-
Transfer on Disposal of Revalued Property and Equipment																-
Transfer on Disposal of Equity Instruments Measured at FVTOCI					90,205		102,505		10,251	2,050						205,010
CSR Expenses										(3,113,339)						(3,113,339)
Transfer of Share Premium				(66,098,605)	66,098,605		-		-						-	-
Contribution by/ Distribution to the owners of the Company																-
i) Bonus Share Issued	51,408,000				(51,408,000)											-
ii) Share Issue	825,000,000															825,000,000
iii) Cash Dividend					(2,705,684)											(2,705,684)
iv) Dividend Distribution Tax																-
v) Others (To be specified)																-
<b>Balance as on Ashadh end, 2080</b>	<b>1,904,568,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,908,473</b>	<b>-</b>	<b>797,125,439</b>	<b>349,600,000</b>	<b>33,645,949</b>	<b>1,317,953</b>	<b>-</b>	<b>256,498,564</b>	<b>(12,722,208)</b>	<b>89,824,864</b>	<b>-</b>	<b>3,577,767,033</b>
Balance as on Shrawan 1, 2080	1,904,568,000	-	-	-	157,908,473	-	797,125,439	349,600,000	33,645,949	1,317,953	-	256,498,564	(12,722,208)	89,824,864	-	3,577,767,033
Prior period adjustment					(8,209,737)											(8,209,737)
Restated Balance as at Shrawan 1, 2080	1,904,568,000	-	-	-	149,698,736	-	797,125,439	349,600,000	33,645,949	1,317,953	-	256,498,564	(12,722,208)	89,824,864	-	3,569,557,296
Transfer from Acquisition of Ajod Insurance																-
Profit/(Loss) For the Year					248,403,449											248,403,449
Other Comprehensive Income for the Year, Net of Tax																-
i) Changes in Fair Value of FVOCI Debt Instruments																-
ii) Gains/ (Losses) on Cash Flow Hedge																-
iii) Exchange differences on translation of Foreign Operation																-
iv) Changes in fair value of FVOCI Equity Instruments												41,732,384				41,732,384
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets																-
vi) Remeasurement of Post-Employment Benefit Obligations													(5,834,474)			(5,834,474)
Transfer to Reserves/ Funds					(117,388,843)		109,709,199		5,485,460	2,194,184		-				(0)
Transfer of Insurance Fund							-				-					
Transfer to Deferred Tax Reserves					(33,986,029)									33,986,029		-
Transfer of Depreciation on Revaluation of Property and Equipment																-
Transfer on Disposal of Revalued Property and Equipment																-
Transfer on Disposal of Equity Instruments Measured at FVTOCI					5,359,764		6,090,641		609,064	121,813						12,181,282
CSR Expenses										(1,051,400)						(1,051,400)
Transfer of Capital Adjustment Reserve					47,809,422			(47,809,422)								-
Contribution by/ Distribution to the owners of the Company																-
i) Bonus Share Issued	195,432,000				(195,432,000)											-
ii) Share Issue	-															-
iii) Cash Dividend																-
iv) Dividend Distribution Tax					(10,285,895)											(10,285,895)
v) Others (To be specified)																-
<b>Balance as on Ashadh end, 2081</b>	<b>2,100,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,178,605</b>	<b>-</b>	<b>912,925,279</b>	<b>301,790,578</b>	<b>39,740,473</b>	<b>2,582,550</b>	<b>-</b>	<b>298,230,948</b>	<b>(18,556,682)</b>	<b>123,810,893</b>	<b>-</b>	<b>3,854,702,642</b>