



## Unaudited Statement of Financial Position As at Ashad 32, 2079 (July 16, 2022)

Amount in '000' Unless Specified

Particulars	This Quarter Ending Ashad 2079	Previous Quarter Ending Chaitra 2078	Previous Year Corresponding Quarter Ending Ashad 2077
<b>Assets</b>			
Property, Plant and Equipment (Net Blocks)	718	878	922
Intangible Assets (Net Blocks)	438,230	445,228	454,327
Investment Advances	5,500	5,500	5,500
<b>Total Non Current Asset</b>	<b>444,449</b>	<b>451,604</b>	<b>470,749</b>
Total Current Assets	96,201	95,265	100,122
<b>Total Assets</b>	<b>540,650</b>	<b>546,869</b>	<b>570,871</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share Capital	319,930	319,930	299,000
Reserve and Surplus	22,154	17,809	23,130
<b>Total Equity</b>	<b>342,084</b>	<b>337,739</b>	<b>322,130</b>
Long Term Loan	128,124	141,721	150,749
Total Current Liabilities	70,442	67,409	57,992
<b>Total Current &amp; Non-Current Liabilities</b>	<b>198,566</b>	<b>209,130</b>	<b>248,741</b>
<b>Total Equity and Liabilities</b>	<b>540,650</b>	<b>546,869</b>	<b>570,871</b>

## Unaudited Statement of Profit or Loss Account and Other Comprehensive Income for the period ended Ashad 32, 2079

Amount in '000' Unless Specified

Particulars	This Quarter Ending Ashad 2079	Previous Quarter Ending Chaitra 2078	Previous Year Corresponding Quarter Ending Ashad 2078
Purser Sales	95,030	75,689	72,296
Less: Cost of Sales	(21,419)	(12,165)	(15,487)
<b>Gross Profit ( Loss)</b>	<b>73,611</b>	<b>63,524</b>	<b>56,829</b>
Add:			
Other Income	290	70	9,904
Less: Administrative selling and Distribution expenses	(12,275)	(5,079)	(1,611)
<b>Operating Profit ( Loss)</b>	<b>71,626</b>	<b>58,515</b>	<b>65,122</b>
Less:			
Financial Cost	(9,407)	(7,862)	(21,779)
Depreciation	(28,119)	(21,107)	(27,913)
<b>Profit and Loss before Bonus, CSR and Tax</b>	<b>34,100</b>	<b>29,566</b>	<b>15,430</b>
Less: Provision for Bonus	(669)	(580)	(302)
Less: Provision for CSR	(331)	(287)	(150)
<b>Profit Before Tax</b>	<b>33,100</b>	<b>28,699</b>	<b>14,978</b>
Current Tax	(73)	(17)	(101)
<b>Profit for the Period</b>	<b>33,027</b>	<b>28,682</b>	<b>14,877</b>
<b>Ratio</b>	<b>This Quarter Ending Ashad 2079</b>	<b>Previous Quarter Ending Chaitra 2078</b>	<b>Previous Year Corresponding Quarter Ending Ashad 2078</b>
Earning Per Share (Annual)	10.32	11.95	4.98
Market Value Per Share	350.20	445	325.00
Price Earning Ratio	33.92	37.23	65.32
Current Ratio	1.37	1.41	1.47
Return On Assets	24.44%	20.98%	10.42%
Net worth Per Share	106.92	105.57	107.74

## FOURTH QUARTER DISCLOSURE AS OF 16th JULY, 2022 AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION Annexure -14 (Related to Sub regulation 1 of Regulation 26)

### 1) FINANCIAL STATEMENTS

- The unaudited financial statements for the fourth quarter and financial ratios have been published along with this report.
- Transaction with related parties - Not Applicable (N/A).
- Important Financial Ratios: As attached in the unaudited financial statement.

### 2) MANAGEMENT ANALYSIS

- The company has planned to develop cascading project of 6 MW in Charnawati Khola. It has received survey license from Department of electricity Development and is in the process to obtain Generation License.
- Due to short circuit on one equipment, targeted energy till 1st Quarter was affected. Equipment was repaired and operated on Ashoj 2078. This slightly affected the energy generation, financial statement and ratios.

### 3) LEGAL PROCEEDINGS

- Case filed by or against the company during the quarter, if any: N/A
- Case filed by or against the company or its promoter or Director for violation of the prevailing regulation or committing the criminal offence, if any: N/A
- Case filed against the Promoter or Director on financial crime, if any: N/A

### 4) ANALYSIS OF SHARE TRANSACTION OF THE COMPANY

- The shares of Nepal Hydro Developer Ltd. Listed in NEPSE on 6<sup>th</sup> November, 2017 and transacted from 14<sup>th</sup> November, 2017.
- The major highlights of share transactions during the quarter are as follows:

Maximum Price	Minimum Price	Closing Price	Total day of Transactions	No of Transacted	No of share Traded	Turnover of share Transactions
Rs. 450/-	Rs. 314/-	Rs. 350.20/-	65	6133	7,52,239	Rs. 29,01,94,060/-

### 5) PROBLEMS AND CHALLENGES

- Internal**
- N/A
- External**
- Nepal Electricity Authority has not yet provided difference amount of posted and normal rate applicable till Chaitra 2078 which is Rs. 3,62,53,384.79/- which has affected cash flow of the company.
  - Possibility of flood in monsoon season in rivers at power house area and disturbance in transmission line due to storm and technical fault.

### Strategies followed by the management

- Use of internal manpower and taking expert agency advice to minimize the issues.

### 6) Corporate Governance

- The regular meeting of Board of Directors, Audit committee, Management and operation team is being conducted for strengthening good corporate governance within the company.

### 7) DECLARATION

- I, the Chairman/Director of the company, take the responsibility of accuracy of the information and details mentioned in this report for the period up to fourth quarter of financial year 2078-79, hereby declare that the information and details provided in this report are true, based on the facts and complete to the best of my knowledge and that information necessary for taking informed decision by the investors are not concealed.