

**Asian Hydropower Ltd.**  
**Statement of Financial Position As at Chaitra 30, 2078**

Particulars	As at Chaitra 30, 2078	As at Poush 30, 2078
<b>Assets</b>		
<b>Non Current Assets</b>		
Property, Plant and Equipment	1,218,235,071	1,228,482,290
Intangible Assets	-	-
Intangible Assets under Development	-	-
<b>Financial Assets</b>		
Financial Investments - Held to Maturity	-	-
<b>Total Non-Current Assets</b>	<b>1,218,235,071</b>	<b>1,228,482,290</b>
<b>Current Assets</b>		
Inventories	-	-
<i>Financial Assets</i>		
Cash and Cash Equivalents	26,297,673	14,935,175
Bank balance other than Cash and Cash Equivalents	896,500	1,937,000
Trade Receivables	14,809,598	28,365,981
Other Financial Assets	85,927,627	86,668,711
Other Current Assets	-	-
<b>Total Current Assets</b>	<b>127,931,398</b>	<b>131,906,868</b>
<b>Total Assets</b>	<b>1,346,166,470</b>	<b>1,360,389,157</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	222,000,000	222,000,000
Advance for Share Capital	-	-
Reserve and Surplus	(14,960,388)	(3,173,303)
<b>Total Equity</b>	<b>207,039,612</b>	<b>218,826,697</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities	-	-
Borrowings	1,035,479,463	1,018,219,775
<b>Total Non-Current Liabilities</b>	<b>1,035,479,463</b>	<b>1,018,219,775</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Trade and Other Payables	100,004,146	118,267,579
Provisions	176,189	195,915
Other Current Liabilities	3,467,060	4,879,191
<b>Total Current Liabilities</b>	<b>103,647,395</b>	<b>123,342,685</b>
<b>Total Liabilities</b>	<b>1,126,626,857</b>	<b>1,129,062,460</b>
<b>Total Equity and Liabilities</b>	<b>1,346,166,470</b>	<b>1,360,389,157</b>

**Asian Hydropower Ltd.**

**Statement of Profit or Loss and Other Comprehensive Income for the year ended Chaitra 30, 2078**

Particulars	For the period ended Chaitra 30, 2078	For the period ended Poush 30, 2078
Revenue*	504,978,897	479,861,983
Cost of Sales	452,657,484	452,006,022
<b>Gross Profit/(Loss)</b>	<b>52,321,413</b>	<b>27,855,961</b>
Other Income	-	-
<b>Total Income</b>	<b>52,321,413</b>	<b>27,855,961</b>
Depreciation	-	-
Amortisation	18,872,067	8,582,134
Administrative and Other Operating Expenses	9,712,768	4,851,200
<b>Profit from Operation</b>	<b>23,736,578</b>	<b>14,422,627</b>
Finance Income	-	-
Finance Costs	37,214,966	16,408,929
<b>Profit before Tax</b>	<b>(13,478,388)</b>	<b>(1,986,303)</b>
<b>Income Tax Expenses</b>		
Current Tax	-	-
Deferred Tax Credit/Charge	-	-
<b>Profit for the Year</b>	<b>(13,478,388)</b>	<b>(1,986,303)</b>
<b>Other Comprehensive Income</b>		
<b>Other Comprehensive Income not to classified to Profit or Loss in subsequent periods</b>		
Re-measurement (Losses)/Gains on Post Employment Defined Benefit Plans	-	-
Share Transaction Costs	(826,000)	(531,000)
Equity Instruments through Other Comprehensive Income	-	-
Tax relating to items that will not to be reclassified to Profit and Loss	-	-
<b>Other Comprehensive Gain/(Loss) for the Year, net of Tax</b>	<b>(826,000)</b>	<b>(531,000)</b>
<b>Total Comprehensive Gain/(Loss) for the Year, net of Tax</b>	<b>(14,304,388)</b>	<b>(2,517,303)</b>
<b>Earnings per equity share of Rs. 100 each</b>		
Basic Earnings per Share	-	-
Diluted Earnings per Share	-	-

\*Revenue under IFRIC 12 451,154,815

Revenue from Sale of Electricity 53,824,082

**Asian Hydropower Ltd.**  
**Statement of Cash Flows for the year ended Chaitra 30, 2078**

Particulars	For the period ended Chaitra 30, 2078	For the period ended Poush 30, 2078
<b>Operating activities</b>		
Net profit after tax	(14,304,388)	(2,517,303)
Adjustment For:		
Pre-operating expenses	-	-
Depreciation/Amortisation	18,872,067	8,582,134
Interest income	-	-
Interest expense	-	-
<b>Operating cash flow before working capital changes</b>	<b>4,567,679</b>	<b>6,064,832</b>
(Increase)/Decrease in current assets	288,934,438	274,636,971
Increase/(Decrease) in current liabilities	46,587,174	66,282,464
<b>Cash generated from operations</b>	<b>340,089,291</b>	<b>346,984,267</b>
Interest paid	-	-
Income tax paid	-	-
<b>Net Cash from operating activities</b>	<b>340,089,291</b>	<b>346,984,267</b>
<b>Investing activities</b>		
Purchase of property, plant and equipment	(1,213,146,782)	(1,213,104,069)
Investments	-	-
Increase in Capital work in progress	750,860,182	750,860,182
<b>Net cash used in investing activities</b>	<b>(462,286,601)</b>	<b>(462,243,887)</b>
<b>Financing activities</b>		
Proceeds from the issuance of share capital	-	-
Advance money received towards share capital	-	-
Proceeds/Repayment	142,487,730	125,228,042
Dividends paid	-	-
<b>Net cash from financing activities</b>	<b>142,487,730</b>	<b>125,228,042</b>
Net increase in cash and cash equivalents	20,290,420	9,968,421
Cash and cash equivalents at the beginning of the period	6,903,754	6,903,754
<b>Cash and cash equivalents at the end of the year</b>	<b>27,194,173</b>	<b>16,872,175</b>