

Unaudited Statement of Financial Position As on 31st Ashad 2081, 4th Quarter FY 2080/81

Particulars	FY 2080/81 4th Quarter Ending	FY 2080/81 3rd Quarter Ending	FY 2079/80 4th Quarter Ending
Assets			
Non Current Assets			
Property, Plant and Equipment	-	-	-
Intangible Assets	1,263,638,280	1,266,850,110	1,300,495,758
Intangible Assets under Development	-	-	-
Financial Assets			
Financial Investments - Held to Maturity	-	-	-
Total Non-Current Assets	1,263,638,280	1,266,850,110	1,300,495,758
Current Assets			
Cash and Cash Equivalents	182,181	1,642,793	487,709
Bank Balance other than Cash and Cash Equivalents	-	-	-
Trade Receivables	3,0581,262	10,539,360	29,492,336
Other Financial Assets	58,786,681	66,515,505	62,760,453
Total Current Assets	89,550,124	78,697,658	92,740,498
Total Assets	1,353,188,404	1,345,547,768	1,393,236,256
Equity and Liabilities			
Equity			
Equity Share Capital	340,000,000	340,000,000	340,000,000
Advance Share Capital	-	-	-
Reserve and Surplus	(13,771,708)	(6,820,194)	42,035,457
Total Equity	326,228,292	333,179,806	382,035,457
Liabilities			
Non-Current Liabilities			
Financial Liabilities	-	-	-
Borrowings	902,775,739	942,493,921	93,6051,817
Total Non-Current Liabilities	902,775,739	942,493,921	936,051,817
Current Liabilities			
Trade and Other Payables	49,162,456	43,604,794	39,364,583
Provisions	-	-	-
Other Current Liabilities	75,021,917	26,269,247	35,767,978
Total Current Liabilities	124,184,373	69,874,041	75,148,982
Total Liabilities	1,026,960,112	1,012,367,962	1,011,200,799
Total Equity and Liabilities	1,353,188,404	1,345,547,768	1,393,236,256

Unaudited Statement of Profit or Loss and Other Comprehensive Income For the period ending 31st Ashad 2081, 4th Quarter FY 2080/81

Particulars	FY 2080/81 4th Quarter Ending	FY 2080/81 3rd Quarter Ending	FY 2079/80 4th Quarter Ending
Revenue	130,527,704	94,326,610	148,794,748
Cost of Sales	20,164,162	16,585,823	18,576,245
Gross Profit/(Loss)	110,363,542	77,740,787	130,218,503
Other	-	-	-
Depreciation	-	-	-
Amortisation	46,301,250	34,498,188	45,967,449
Administrative and Other Operating Expenses	11,647,820	10,369,506	11,638,898
Profit from Operation	52,414,472	32,873,093	72,612,156
Finance Income	-	-	-
Finance Costs	108,221,637	81,728,744	114,888,879
Profit before Tax	(55,807,165)	(42,276,723)	(42,276,723)
Income Tax Expenses			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
Profit for the Year	(55,807,165)	(48,855,651)	(42,276,723)
Other Comprehensive Income			
Other Comprehensive Income not to classified to Profit or Loss in subsequent periods			
Re-measurement (Losses)/Gains on Post Employment Defined Benefit Plans	-	-	-
Share Transaction Costs	-	-	4,776,925
Equity Instruments through Other Comprehensive Income	-	-	-
Tax relating to items that will not to be reclassified to Profit and Loss	-	-	-
Other Comprehensive Gain/(Loss) for the Year, net of Tax	-	-	4,776,925
Total Comprehensive Gain/(Loss) for the Year, net of Tax	(55,807,165)	(48,855,651)	(47,053,648)
Earnings per equity share of Rs. 100 each			
Basic Earnings per Share	(16.41)	(14.37)	(13.84)
Diluted Earnings per Share	(16.41)	(14.37)	(13.84)

FOURTH QUARTER DISCLOSURE AS OF 31st Ashadh 2081 (15th July, 2024)

AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION

Annexure-14 (Related to Sub regulation 2 of regulation 22)

1. Financial Statements

The unaudited financial statements for the fourth quarter and financial ratios have been published along with this report.

b. Major Financial Highlights and Analysis

Key Financial Ratios	This Quarter End	Previous Quarter End
Earnings Per Share (EPS)	(16.41)	(14.37)
Current Ratio	0.72	1.13
Net worth Per Share	95.95	97.99
Market Value Per Share (NPR)	520.30	451.00
Price Earnings Ratio	-	-

2. Financial Analysis

a. Analysis of Changes in Inventory, Revenue and Liquidity during the Quarter

Revenue in the financial statements comprises of revenue booked as per IFRIC 12: Service Concession Arrangements and revenue generated from sale of electricity. The plant remained fully operational during the quarter.

b. Analysis of Management

The company has not any plans for development of other projects other than for effective/efficient operation of the project.

3. Legal Proceedings

There has been no any pending litigations and dispute by and against the company during the said period. There have been no any known disputes, litigations, offences and breach of applicable laws by and against the promoters and directors of the company.

4. Analysis on Share Transaction of the Company

Asian Hydropower Ltd and its management are neutral towards the share price and transactions as the price and transactions are determined by the market participants. The company remains committed towards providing the notices and information to investors and stakeholders. The major highlights of share transaction during the quarter are as follows: -

Maximum Share Price	551.00
Minimum Share Price	426.10
Last Traded Price (31st Ashadh 2081) (NPR)	520.30
Total Traded Shares	835,036
Total Traded Days	61

5. Problems and Challenges

Internal

- Retention of skilled human resources.
- To maintain operational efficiency on Power plant operation.

External

- High rate of interest charged by banks and financial institutions for long term projects such as hydropower.
- Loss due to natural disaster and shut down of Power Plant operations.

The company and its management are capable in tackling and mitigating any problems and challenges that may be faced during its operation.

6. Corporate Governance

The Board of Directors and Management team are committed for strengthening good corporate governance within the company. The company has Financial Administrative Policy, Human Resource Policy and other policies and guidelines for proper functioning of the operations of the Company.

7. Declaration

I, the Chief Executive Officer of this Company, take the responsibility of accuracy of the information and details mentioned in this report for the period up to fourth quarter of FY 2080/081, hereby declare that the information and details provided in this Report are true, based on facts, and complete to the best of my knowledge and that information necessary for taking informed decision by the investors are not concealed.