



युनाईटेड ईदि मर्दि एण्ड आर. वि. हाईड्रोपावर लिमिटेड

United Idi Mardi and R.B. Hydropower Ltd

माथिल्लो मर्दि खोला जलविद्युत आयोजना (७ मे.वा.)

१६औं
वार्षिक प्रतिवेदन

आ.व. २०८१/०८२



युनाइटेड इदीमर्दी एण्ड आर. वि. हाईड्रोपावर लिमिटेड
माथिल्लो मर्दीखोलाजलविद्युतआयोजना (७ मे.वा.)



प्रकाश के.सी.
अध्यक्ष



रोशन के.सी.
प्रबन्ध निर्देशक



किरण के.सी.
सञ्चालक



किशोरी कार्की गोदार
सञ्चालक



जनकराज दुङ्गाना
सञ्चालक



जगत बहादुर रोकाय
कम्पनी सचिव

युनाइटेड इदी मर्दी एण्ड आर.बि. हाइड्रोपावर लिमिटेड
कास्की, पोखरा

प्रतिनिधि नियुक्त गर्ने फारम प्रोक्सी

श्री सञ्चालक समिति,
युनाइटेड इदीमर्दी एण्ड आर.बि.हाइड्रोपावर लिमिटेड
कास्की, पोखरा ।

विषय :प्रतिनिधि नियुक्त गरिएको बारे ।

महाशय,

.....जिल्ला.....न.पा. /गा.वि.स. वडा नं.....म/ हामी.....ले त्यस संस्थाको शेयरधनीको हैसियतले मितिसालगतेबारका दिन हुनेवार्षिक साधारणसभा स्वयं उपस्थित भई छलफल तथा निर्णयमा सहभागी हुन नसक्ने भएकाले उक्त सभामा भाग लिन तथा मतदान गर्नका लागि मेरो / हाम्रो प्रतिनिधित्व गरी भाग लिन जिल्ला.....न.पा. /गा.वि.स. बस्ने त्यस संस्थाका शेयरधनी श्री.....शेयर प्रमाण पत्र नं.लाई मेरो/हाम्रो प्रतिनिधि मनोनयन गरी पठाएको छु/छौं ।

प्रतिनिधि हुनेको

नाम :
दस्तखत :
शेयर धनी नं. :
हितग्राही खाता नं. :
शेयर संख्या :
मिति :

प्रतिनिधि नियुक्त गर्नेको

नाम :
दस्तखत :
शेयर धनी नं. :
हितग्राही खाता नं. :
शेयर संख्या :
मिति :

द्रव्य : यो निवेदन साधारणसभा हुनु भन्दा कम्तीमा ७२ घण्टा अगावै कम्पनीको केन्द्रीयकार्यालयमा गरिसक्नु पर्नेछ ।

युनाइटेड इदी मर्दी एण्ड आर.बि.हाइड्रोपावर लिमिटेड

प्रवेश पत्र

शेयरधनीको नाम :
दस्तखत :
शेयर धनी नं. :
हितग्राही खाता नं. :
कुल शेयर संख्या :
शेयरधनीको सही :

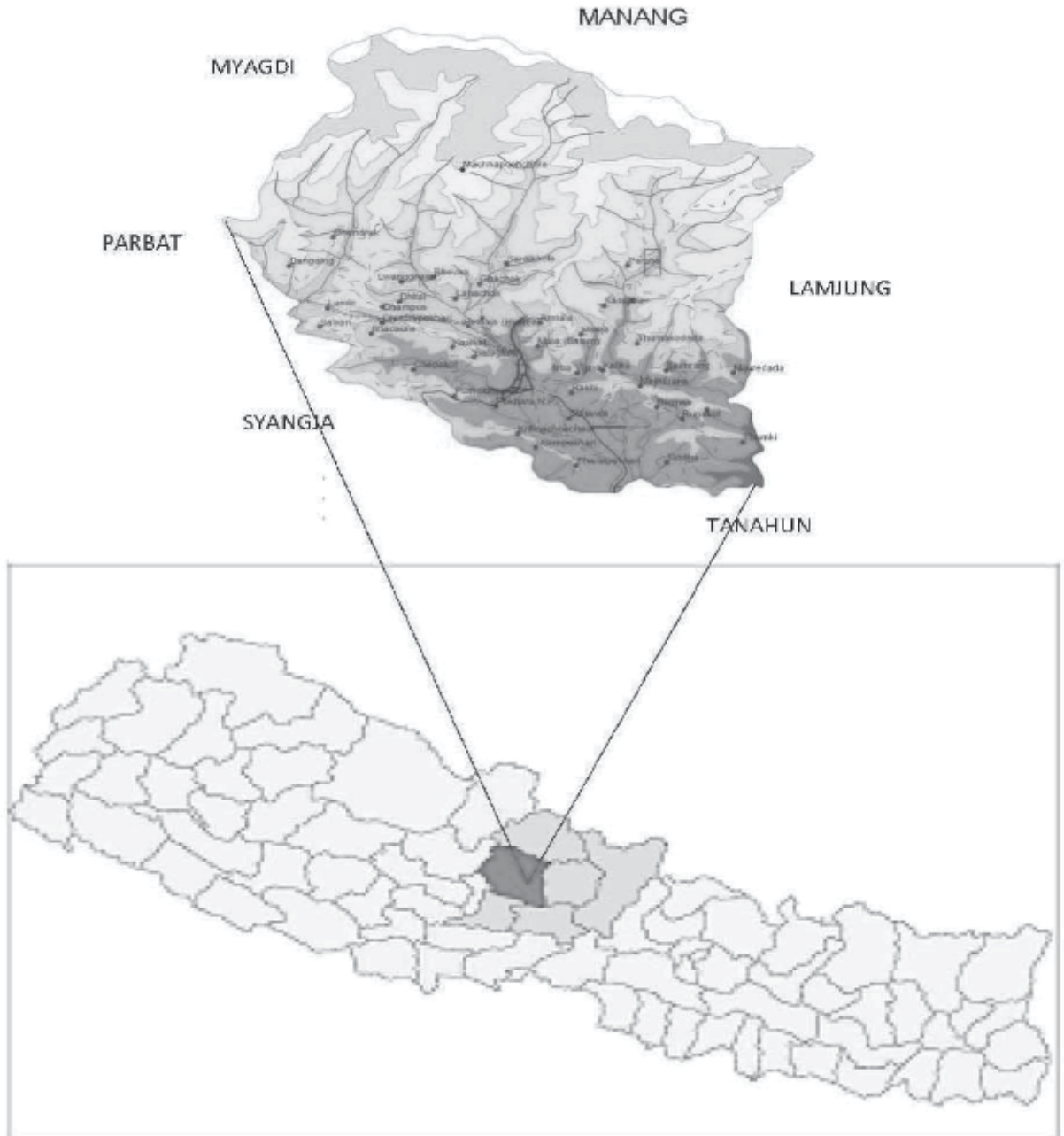
२०.../.../.....

.....

कम्पनी सचिव

द्रष्टव्य : यो निवेदन साधारणसभा हुनु भन्दा कम्तीमा ७२ घण्टा अगावै कम्पनीको केन्द्रीय कार्यालयमा पेश गरिसक्नु पर्नेछ ।

युनाईटेड इदी मदी एण्ड आर.बि.हाईड्रोपावर लिमिटेड
माथिल्लो मदी खोला जलविद्युत आयोजना (७ मे.वा)



Project Location map

विषय सूची

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युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेडको

१६ औं वार्षिक साधारण सभा सम्बन्धी सुचना

युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेडको मिति २०८२/०९/०४ गते बेलुका ५:०० बजे बसेको सञ्चालक समितिको बैठकको निर्णय बमोजिम देहायका विषयहरूमा छलफल गर्न कम्पनीको १६ औं वार्षिक साधारणसभा निम्न लिखित मिति, स्थान, र समयमा देहायका प्रस्तावहरू उपर छलफल तथा निर्णय गर्न बस्ने भएको हुँदा कम्पनी ऐन, २०६३ को दफा ६७ अनुसार सम्पूर्ण शेयरधनी महानुभावहरूको जानकारी तथा उपस्थितिको लागि यो सुचना प्रकाशित गरिएको छ ।

१६ औं वार्षिक साधारण सभा हुने मिति, स्थान, र समय

मिति : २०८२।०९।२७ गते आइतबार (January, 11, 2026)

स्थान : आभ्या क्लब,घारीपाटन-१७ पोखरा, कास्की ।

समय : ११:०० बजे ।

१६ औं वार्षिक साधारण सभामा छलफलका विषयहरू

क) साधारण प्रस्ताव

१. सञ्चालक समितिको तर्फबाट अध्यक्षजू बाट प्रस्तुत हुने आ.व.२०८१।०८२ को वार्षिक प्रतिवेदन छलफल गरि पारित गर्ने ।
२. लेखापरीक्षकको प्रतिवेदन सहितको आ.व.२०८१।८२ को वासलात, नाफा नोक्सान हिसाब तथा नगद प्रभाव विवरण सहितको वित्तीय विवरणहरू (अनुसूचीहरू समेत) छलफल गरि पारित गर्ने ।
३. आ.व.२०८२।८३ को लेखापरीक्षण कार्यको लागी लेखापरीक्षक नियुक्ति एवं निजको पारिश्रमिक निर्धारण गर्ने ।
४. सञ्चालक समितिबाट सिफारिस भए बमोजिम २०८२ आषाढ मसान्त सम्मको सञ्चित मुनाफाबाट शेयरधनीहरूलाई चुक्ता पुँजिको ०.२६ प्रतिशत का दरले हुने रु. ११,९८,१४२.४०। (अक्षरेपी एघार लाख अठानब्ये हजार एक सय बयालिस रुपैया चालीस पैसा मात्र) नगद लाभांस (कर प्रयोजनको लागि) वितरणको प्रस्ताव स्वीकृत गर्ने सम्बन्धमा ।
५. रिक्त सञ्चालक पदमा मनोनयन बारे ।

(ख) विशेष प्रस्ताव

१. सञ्चालक समितिबाट सिफारिस भए बमोजिम २०८२ आषाढ मसान्त सम्मको सञ्चित मुनाफाबाट शेयरधनीहरूलाई चुक्ता पुँजिको ५ प्रतिशत का दरले हुने रु. २,३०,४१,२०० /- (अक्षरेपी दुई करोड तीस लाख एकचालीस हजार दुई सय मात्र) बराबरको बोनस शेयर वितरणको प्रस्ताव स्वीकृत गर्ने सम्बन्धमा ।
२. कम्पनीको प्रवन्धपत्र तथा नियमावली संशोधन गर्ने सम्बन्धमा ।

(ग) विविध :

साधारण सभाको सन्दर्भमा शेयरधनी दर्ता किताब बन्द रहने सुचना :

मिति २०८२।०९।१८ गते यस कम्पनीको दाखिला खारेज दर्ता बन्द (Book Close)रहनेछ । नेपाल स्टक एक्सचेञ्ज लिमिटेडमा मिति २०८२।०९।१७ गते सम्म कारोवार भई प्रचलित कानून बमोजिम शेयर नामसारी भई कायम शेयरधनीहरुले मात्र सभामा भाग लिन सक्नेछन् ।

साधारण सभा सम्बन्धी सामान्य जानकारी

- १) साधारण सभामा भाग लिन आउने शेयरधनी महानुभावहरुले आफ्नो शेयर प्रमाणपत्र वा आफ्नो परिचय खुल्ने कुनै प्रमाणपत्र अनिवार्य लिई आउनु पर्नेछ । संगठित संस्थाबाट प्रतिनिधित्व गर्ने भएमा संगठित संस्थाको आधिकारिक पत्र पेश गर्नुपर्नेछ ।
- २) सभामा भाग लिन इच्छुक शेयरधनी महानुभावहरुलाई सभा हुने दिन शेयर प्रमाणपत्रमा उल्लेखित परिचय पत्र नम्बर/हितग्राही (DMAT)खाता खोलिएको प्रमाण सहित साथमा लिई आउनुहुन अनुरोध छ ।
- ३) साधारण सभामा भाग लिनको लागि प्रतिनिधि (प्रोक्सी) नियुक्त गर्न चाहने शेयरधनीहरुले प्रोक्सी फारम कम्पनीको केन्द्रिय कार्यालय, पोखरा-१७ कास्कीमा साधारण सभा हुनु भन्दा कम्तीमा ४८ घण्टा अगावै दर्ता गरिसक्नु पर्नेछ । सभामा भाग लिनका लागि प्रतिनिधि नियुक्त गरिसकेपछि उक्त प्रतिनिधि बदर गरी अर्कै मूकरर गर्ने भएमा सोको लिखित सुचना सोही अवधिभित्र संस्थाको केन्द्रिय कार्यालयमा दर्ता गरिसक्नुपर्नेछ । यसरी प्रतिनिधि (प्रोक्सी) नियुक्त गरिएको व्यक्ति समेत संस्थाको शेयरधनी हुनु पर्नेछ ।
- ४) प्रतिनिधि नियुक्त गरिसक्नुभएको शेयरधनी आफै सभामा उपस्थित भई हाजिरी पुस्तकामा दस्तखत गर्नुभएमा प्रोक्सी दिई सकेको भएपनि त्यस्तो प्रोक्सी स्वतः बदर हुनेछ ।
- ५) नाबालक वा विक्षिप्त शेयरधनी ज्यूहरुका तर्फबाट संस्थाको शेयर लागत किताबमा संरक्षकको रुपमा नाम दर्ता भएको व्यक्तिले सभामा भाग लिन वा प्रतिनिधि तोक्न पाउनेछन् ।
- ६) शेयरधनी महानुभावहरुको सुविधाको लागि हाजिरी पुस्तिका सभा हुने दिनको १०:०० बजे देखि खुल्ला रहनेछ ।
- ७) वार्षिक साधारणसभा सम्बन्धि थप जानकारी आवश्यक परेमा कार्यालय समय भित्र कम्पनीको केन्द्रिय कार्यालय पोखरा १७, कास्कीमा सम्पर्क राख्नुहुन अनुरोध गरिन्छ । थप जानकारीको लागि यस कम्पनीको Websitewww.idimardihydro.com.np बाट प्राप्त गर्न सक्नुहुनेछ ।

सञ्चालक समितिको आज्ञाले ।

कम्पनी सचिव

कम्पनीको परिचय

युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेड नेपालमा जलविद्युत उत्पादन तथा विवरण गर्ने उद्देश्यले वि.स.२०६६ फाल्गुन ११ गते प्राइभेट लिमिटेड कम्पनीका रूपमा स्थापना भएको हो । वि.स.२०७५ साल बैशाख ०४ गते यस कम्पनीलाई पब्लिक लिमिटेड कम्पनीमा परिणत गरिएको छ । नेपालमा प्रचुर सम्भावना रहेको जलविद्युत क्षेत्रमा एक अग्रणी कम्पनीको रूपमा आफूलाई स्थापित गर्ने उद्देश्य यस कम्पनीले लिएको छ ।

नेपालमा जल उर्जा एवं अन्य वैकल्पिक उर्जा उत्पादनको प्रचुर सम्भावना रहेको छ । प्रकृति प्रदत्त स्रोतको सदुपयोग गरी देशमा औद्योगिक विकासका लागि पूर्वाधारको रूपमा चाहिने उर्जा उत्पादन, ट्रान्समिसन तथा वितरण गर्ने उद्देश्यले वि.स. २०६६ सालमा यस युनाइटेड इदीमर्दी एण्ड आर.वि.हाइड्रोपावर प्राइभेट लिमिटेडको स्थापना भएको हो । जलविद्युत आयोजनामा स्थानीय प्रभावित र सर्वसाधारण लगानीकर्ता पनि सहभागी हुन सक्नु भनेर स्थानिय र सर्वसाधारणका लागि शेयर निष्कासन गरी उक्त शेयरहरु नेपाल स्टक एक्सचेन्ज लिमिटेडमा सूचिकृत भएको छ । यस कम्पनीले कास्की जिल्ला माछापुच्छ्रे गाउँपालिकामा ७ मे.वा. क्षमताको माथिल्लो मर्दी खोला साना जलविद्युत आयोजनाको सम्पूर्ण निर्माण कार्य सम्पन्न गरी मिति २०७६।०६।२० गते देखी व्यापारीक उत्पादन गरीरहेको छ । यस कम्पनीमा दक्ष कामदारहरु एवं प्राविधिकहरु रहेका छन् । कम्पनीले यस माथिल्लो मर्दी खोला जलविद्युत आयोजना संचालन गरी बढीभन्दा बढी प्रतिफल दिने योजनाका साथ कार्य गरिरहेको छ ।

कम्पनी स्थापना भएको मिति	: २०६६।११।१७
पब्लिक लिमिटेडमा परिणत	: २०७५।०१।०४
कम्पनीको दर्ता नं.	: १८७९२९।०७४।७५
उद्योग दर्ता नं.	: २९४०/५६/०७२/०७३
स्थायी लेखा नं.	: ३०४०१९९५३
स्थानीय बासिन्दालाई शेयर बाँडफाँड	: २०७७।०७।१७
सर्वसाधारणलाई शेयर बाँडफाँड	: २०७७।०८।१४
शेयर नेपाल स्टक एक्सचेन्जमा सूचीकृत मिति	: २०७७।०९।०३
बजारमा शेयर खरिद बिक्री सुरु भएको मिति	: २०७७।०९।०५
Lock Inखुल्ला भएको मिति	: २०८०।०७।१७



माथिल्लो मर्दी खोला जलविद्युत आयोजना (७ मे.वा)

सञ्चालक समितिको तर्फबाट अध्यक्षज्यूको मन्तव्य

आदरणीय शेयरधनी महानुभावहरु !

युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेडको १६ औं साधारण सभामा उपस्थित हुनु भएका सम्पूर्ण शेयरधनी महानुभावहरु, आमन्त्रित अतिथि महानुभावहरु, प्रतिनिधि महानुभावहरु तथा यस कम्पनीका सल्लाहकार लगायत कर्मचारी साथीहरुमा यस कम्पनीका सञ्चालक समिति तथा मेरो व्यक्तिगत तर्फबाट समेत यहाँहरुलाई हार्दिक स्वागत अभिवादन व्यक्त गर्न चाहन्छु ।

यस कम्पनीको १६औं वार्षिक साधारण सभामा यसरी उपस्थित भएर यस कम्पनीको वार्षिक प्रतिवेदन साथै भावी योजनाहरु समेत प्रस्तुत गर्न पाउँदा मलाई अत्यन्तै खुशी लागेको छ ।

नेपालमा जलविद्युत क्षेत्रमा प्रचुर सम्भावनालाई मनन गरी नेपाली साना लगानीकर्ताहरुलाई एकत्रित गर्दै देशमा जलविद्युत को माग परिपूर्ति गर्न सहयोग गर्ने उद्देश्यले वि.सं.२०६६ फागुन १७ गते यस युनाइटेड ईदिमर्दी एण्ड आर.वि.हाइड्रोपावर प्राइभेट लिमिटेडको स्थापना भएको यहाँहरुलाई अवगत नै छ । तत् पश्चात स्थानीय तथा सर्वसाधारण जनताहरु लाई सहभागी गराई कम्पनी प्रति उत्तरदायी एवं जिम्मेवार बनाउने उद्देश्यले यस प्रा.लि. लाई २०७५ बैशाख ०४ युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेड मा परिणत गरिएको हो । यस आयोजनाको नेपाल विद्युत प्राधिकरण सँग विद्युत खरीद विक्री सम्झौता सम्पन्न गरि विद्युत विकास विभाग बाट विद्युत उत्पादन अनुमति पत्र लिई निर्माण कार्य संचालन गरि मिति २०७६।०६।२० गते निर्माण कार्य सम्पन्न गरि व्यापारिक उत्पादन गरिरहेको छ । यस कम्पनीले उत्पादन गरेको विजुली ने.वि.प्रा.केन्द्रिय प्रसारणमा जोडी, विद्युत विक्री गरिरहेको कुरा आदरणीय शेयरधनी महानुभावहरुलाई अवगत गराउन चाहन्छु ।

आदरणीय शेयरधनी महानुभावहरु !

विद्युत खरिद विक्री सम्झौता सम्पन्न हुँदा यस माथिल्लो मर्दिखोला जलविद्युत आयोजनाको कनेक्सन ने.वि.प्रा.को लाहाचोक ३३/१२३ के.भी. Substation मा कनेक्सन गरी मंसिर २०८१ देखी आयोजना पूर्ण क्षमतामा राष्ट्रिय ग्रिडमा प्रवाह गरिरहेका छौं। वर्षायाममा नेपालमा Energy बढी उत्पादन भएको हुदाँ ने.वि.प्रा ले Energy खपत गर्ने नसकेको कारणले गर्दा बैकल्पिक रुपमा संचालन भइरहेको आयोजनाहरु बाट उत्पादित विद्युत खरिद नगरिदिएको कारणले गर्दा आम्दानीमा कमी भई कम्पनीको मुनाफामा प्रतिकूल असर पारेको छ । यस्तो कठिन अवस्थामा पनि कम्पनीले बैंकहरूसँग Re-Negotiation गरि व्याज खर्च उल्लेखनिय रुपले कम गराई आर्थिक वर्ष २०८१।८२ को मुनाफाबाट चुक्ता पूँजीको ५ प्रतिशतबोनस शेयर र ०.२६ प्रतिशत नगद लाभांस (कर प्रयोजनको लागी) वितरण गर्ने प्रस्ताव पेश गर्न पाउदा मलाई ज्यादै नै खुसी लागेको छ ।

आदरणीय शेयरधनी महानुभावहरु !

यस कम्पनीको शेयर मिति २०७७।०९।०३ मा पहिलो पटक नेपाल स्टक एक्सचेन्ज लिमिटेडमा सुचिकृत भई मिति २०७७।०९।०५ गते बाट बजारमा शेयर खरिद विक्रीको कारोबार भएको थियो । साथै मिति २०८०।०७।१७ गते बाट संस्थापक शेयर र स्थानीय शेयरको लकइ (Lock in Period) समय पनि समाप्त भई बजारमा समेत शेयर खरीद विक्रीको कारोबार भैरहेको छ । ३१ करोड ५० लाख चुक्ता पूँजीबाट शुरु भएको यस कम्पनीको अहिले चक्ता पूँजी ४६ करोड ०८ लाख २४ हजार पुगेको छ ।

आदरणीय शेयरधनी महानुभावहरु !

कम्पनीको संस्थागत हित र भलाईका लागि सम्पूर्ण शेयरधनी महानुभावहरुबाट प्राप्त हुने रचनात्मक सल्लाह र सुझावलाई सदैव कम्पनी र सञ्चालक समितिको मार्ग दर्शन सुझावका रुपमा लिई अगाडि बढ्ने प्रतिबद्धता व्यक्त गर्दछु। आ.व. २०८१/८२ को कम्पनीको वासलात, नाफा नोक्सान हिसाब, नगद प्रवाह विवरण लगायत लेखा परीक्षक बाट पेश गरेको प्रतिवेदन शेयरधनी महानुभावहरु लाई पहिले नै उपलब्ध गराई सकेकोले अनुमोदनका लागि सञ्चालक समितिको तर्फबाट प्रस्तुत गर्न चाहन्छु। यसबाट आयोजना सफल रहेको र भविष्यमा राम्रो प्रतिफल योग्य छ भन्ने विश्वास दिलाउन चाहन्छु।

अन्त्यमा,

यस कम्पनी प्रति देखाउनु भएको अटुट विश्वास तथा कम्पनीको निरन्तर उन्नती एवं प्रगतिमा साथ दिनुहुने सम्पूर्ण शेयरधनी महानुभावहरु, नियमनकारी निकायहरुबाट प्राप्त सहयोग तथा मार्ग दर्शनको लागि हार्दिक कृतज्ञता ज्ञापन गर्दै भविष्यमा पनि निरन्तर सहयोग पाइरहने विश्वास लिएको छु। कम्पनीको हितका लागि कृयाशील भई उच्च मनोबलका साथ सेवामा संलग्न सम्पूर्ण कर्मचारीहरुलाई हार्दिक धन्यवाद ज्ञापन गर्दछु। यस सभामा यहाँहरुको उपस्थिति बाट कम्पनीले पाउने सल्लाह, सुझाव सहयोग र सद्भावले भावी योजना र लक्ष्य प्राप्तमा अमूल्य योगदान पुग्नेछ भन्ने हामी सबैले विश्वास लिदै यहाँहरुको अमूल्य समयको लागि आभार व्यक्त गर्दछु र आगामी दिनमा पनि यहाँहरुको सहयोगको अपेक्षा राख्दछु। आफ्नो कार्य व्यस्तताका बावजुत पनि यस सभामा उपस्थित भई आफ्ना जिज्ञासा तथा सुझावहरु मार्फत कम्पनीको हौसला बढाई दिनु भएकोमा शेयरधनी महानुभावहरु तथा अतिथि महानुभावहरुलाई म लगायत सञ्चालक समितिका तर्फबाट पुनः विशेष धन्यवाद दिन चाहन्छु।

धन्यवाद।

प्रकाश के.सी

अध्यक्ष

(सञ्चालक समितिको तर्फबाट)

आर्थिक वर्ष २०८१।०८२

कम्पनी ऐन २०६३ को दफा १०९ उपदफा (४)

बमोजिम सञ्चालक समितिको प्रतिवेदन

आदरणीय शेयरधनी महानुभावहरु !

आम महानुभावहरु तथा हाम्रो निमन्त्रणा स्वीकार गरी उपस्थित हुनु हुने सम्पूर्ण शेयरधनी महानुभावहरुलाई कम्पनीको सञ्चालक समितिको तर्फबाट हार्दिक स्वागत गर्न पाउँदा मलाई हर्षको अनुभूति भइरहेको छ। यस अवसरमा कम्पनीको आ.व.२०८१।८२ को बासलात, नाफा नोक्सान हिसाब, नगद प्रवाह र अनुसुचि विवरण लगायतका वित्तीय विवरणहरु सभाको स्वीकृतिका लागि प्रस्तुत गर्ने अनुमति चाहान्छु। प्रस्तुत वित्तीय विवरण तथा प्रतिवेदनको अध्ययन पश्चात यहाँहरुबाट यस कम्पनीले पाउने रचनात्मक सुझाव, प्रत्यक्ष तथा अप्रत्यक्ष सहयोग र सद्भावले कम्पनीको भावी कार्ययोजना निर्माण तथा लक्ष्य प्राप्तमा थप मद्दत पुग्नेछ भन्ने विश्वास लिएको छु।

यस युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेड वि.स.२०६६ फागुन १७ गते कम्पनी रजिष्ट्रारको कार्यालयमा दर्ता भई वि.स.२०७५ साल वैशाख ०४ गते पब्लिक लिमिटेड कम्पनीमा परिणत भई जलविद्युत सम्बन्धि व्यवसाय गरिरहेको कम्पनी हो। कम्पनीको हालको अधिकृत पूँजी रु.१००,००,००,०००। (अक्षरेपी एक अर्ब मात्र) र जारी पूँजी रु ९२,१६,४८,०००। (अक्षरेपी बयानबन्धे करोड साह्र लाख अठचालिस हजार मात्र) र चुक्तापूँजी रु ४६,०८,२४,०००। (अक्षरेपी छयालीस करोड आठ लाख चौबिस हजार मात्र) रहेको छ।

यस युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेडले उद्योग प्रभावित क्षेत्रका लागि र सर्वसाधारण जनताका लागि शेयर बिक्री खुल्ला गरिएको साधारण शेयर मिति २०७७।०९।०५ गते वाट नेपाल धितोपत्र बोर्डमा सुचीकरण गरिएको थियो। कम्पनीको आयोजना क्षेत्रका प्रभावित शेयरधनीहरुको शेयर, कर्मचारी शेयरधनीहरुको शेयर र संस्थापक शेयरधनीहरुको शेयर मिति २०८०।०७।१७ गते वाट बिक्री वितरण खुल्ला भई नेपाल स्टक एक्सचेन्जमा साधारण शेयर सरह कारोबार भईरहेको छ।

यस कम्पनीले आफ्नो लगानी तथा बैंक ऋणबाट गण्डकी अञ्चल कास्की जिल्लामा बहने मर्दी खोलाको पानी उपयोग गरि ७ मे.वा.क्षमताको माथिल्लो मर्दी खोला जलविद्युत आयोजना निर्माण सम्पन्न गरी वि.स. २०७६ असोज २० गतेदेखि राष्ट्रिय ग्रिडमा विद्युत प्रवाह गरी व्यापारिक उत्पादन गरिरहेको छ। यस आयोजनाको लागत रु.१,४२,०६,७१,४८३। (अक्षरेपी एक अर्ब बयालीस करोड छ लाख एकहत्तर हजार चार सय त्रियासी मात्र) लगानी रहेको छ। विद्युत खरिद बिक्री सम्भौता सम्पन्न हुँदा यस माथिल्लो मर्दीखोला जलविद्युत आयोजनाको कनेक्सन ने.वि.प्रा.को लाहाचोक ३३/१२३ के.भी. Substation मा कनेक्सन गरी मंसीर २०८१ देखी आयोजना पूर्ण क्षमतामा राष्ट्रिय ग्रिडमा प्रवाह गरिरहेका छौं।

समिक्षा अवधि र चालु आ.व. को यथास्थिति बारेमा सम्पूर्ण शेयरधनी महानुभावहरुको जानकारीको लागि कम्पनी ऐन, २०६३ ले निर्दिष्ट गरे अनुरूपका देहाय बमोजिम विवरण पेश गरिएको छ।

(क) विगत वर्षको कारोबारको सिंहावलोकन :

यस युनाइटेड इदी मर्दी एण्ड आर.वि.हाइड्रोपावर लिमिटेड वाट प्रबर्द्धन गरिएको कास्की जिल्ला माझपुच्छे गाउँपालीका वडा नं. ९ मा संचालीत ७ मे.वा. क्षमताको माथिल्लो मर्दी खोला जलविद्युत आयोजनाले मिति २०७६।०६।२० गते वाट विद्युत उत्पादन गरी उत्पादीत विद्युत ऊर्जालाई नेपाल विद्युत प्राधिकरणलाई बिक्रीगरिरहेको छ। वर्षा यामको समयमा आयोजना पूर्ण क्षमतामा सञ्चालन गर्न नसकिएको कारण विद्युत बिक्री आम्दानी घट्न गएको छ। आयोजना सञ्चालनमा आउदा लाहाचोक सव-स्टेशनको निर्माण सम्पन्न नभएको कारण वैकल्पिक व्यवस्था गरि विद्युत बिक्री भईरहेकोमा यस वर्षदेखि उक्त वैकल्पिक

व्यवस्थाको अन्त गरी Take or Pay को प्रावधान लागु भएको हुँदा आगामी वर्ष देखि क्षमता बमोजिमको विद्युत उत्पादन तथा बिक्री भई विद्युत बिक्री आमदानीमा सुधार हुने अपेक्ष गरिएको छ।

शेयरधनी महानुभावहरुको जानकारीको लागि कम्पनीको विभिन्न आ.व. का प्रमुख आर्थिक तथा वित्तीय सुचकाङ्कहरु यहाँ प्रस्तुत गरिएको छ।

आम्दानी र खर्चहरु

यूनाइटेड इदीमर्दी एण्ड आर. वि. हाईड्रोपावर.लिमिटेड.

नाफा नोक्सान

विवरण	आ. व. २०८१/८२	आ. व. २०८०/८१	आ. व. २०७९/८०
आम्दानी			
विद्युत बिक्रीबाट भएको आम्दानी	१५,९८,५५,६६०.७९	१५,५१,४८,१८४.८३	१६,९३,९९,८६२.५९
खर्च शीर्षक			
आयोजना सञ्चालन खर्च	(१,८७,५२,४५९.०३)	(१,४४,६१,८७२.८०)	(१,५६,२२,५३९.५९)
प्रशासनिक खर्च	(१,६३,१४,१२७.०९)	(१,३९,७५,०९७.९९)	(१,३९,०५,९४२.९१)
हास खर्च	(२,९१,५०,५१२.१२)	(१,५०,८६,९९९.३६)	(१,५०,२९,८३८.७७)
सञ्चालन नाफा/नोक्सान	९५,६३८,५६२.५५	११,१६,२४,२१४.६८	१२,४८,४१,५४१.३२
वित्तीय आम्दानी	-	-	-
अन्य आम्दानी	-	-	१५,६७,७८६.१५
सञ्चालन क्रियाकलाप पछिको नाफा वा नोक्सानी	९५,६३८,५६२.५५	(११,१६,२४,२१४.६८)	१२,६४,०९,३२७.४७
वित्तीय खर्च	(६,८८,२८,८८९.४२)	(९,३६,१५,१४२.२२)	(१०,८९,८९,९८५.११)
कर्मचारि बोनस र कर अधिको नाफा वा नोक्सानी	२,६८,०९,६७३.१३	१,८०,०९,०७२.४६	१,७४,१९,३४२.३६
कर्मचारि बोनस	(५,३६,१९३.४६)	-	(३,४८,३८६.८५)
कर अधिको नाफा वा नोक्सानी	२,६२,७३,४७९.६७	१,८०,०९,०७२.४६	१,७०,७०,९५५.५१
घटाउने आय कर	-	-	-
यस वर्षको कर	-	-	-
डिफर कर	-	-	-
कर पछिको नाफा वा नोक्सानी	२,६२,७३,४७९.६७	१,८०,०९,०७२.४६	१,७०,७०,९५५.५१

(ख) राष्ट्रिय तथा अन्तराष्ट्रिय परिस्थितिबाट कम्पनीको कारोबारलाई परेको असर :

राष्ट्रिय तथा अन्तराष्ट्रिय आर्थिक तथा वित्तीय क्षेत्रमा देखापर्ने विभिन्न प्रतिकूलताहरु जस्तै मुद्रास्फूर्ति, विदेशी मुद्रामा हुने वृद्धि, अन्तराष्ट्रिय मूल्यस्तरमा वृद्धि आदिका कारण आयोजना संचालन तथा मर्मत सम्भारको लागी आवश्यक पर्ने विभिन्न यन्त्र उपकरण लगायत निर्माण सामग्रीहरुको मूल्य बढ्न गएकाले निर्माण /मर्मत संभार कार्यको खर्च बढ्न गएको छ। पर्यावरण सन्तुलन विप्रीदा खोलामा पानीको परिमाण घटेकाले कारोबारलाई मुलभूत रुपमा नकरात्मक असर पार्ने देखिन्छ।

(ग) प्रतिवेदन तयार भएको मितिसम्म चालु आ.व. को उपलब्धी र भविष्यमा गर्नुपर्ने कुराको सम्बन्धमा संचालक समितिको धारणा

यस युनाइटेड इदीमर्दी एण्ड आर.वि.हाईड्रोपावर लिमिटेड बाट प्रबर्द्धन गरिएको कास्की जिल्ला माछापुच्छ्रे गाउँपालीका वडा नं. ९ मा संचालीत ७ मे.वा. क्षमताको माथिल्लो मर्दी खोला जलविद्युत आयोजनाले सन्तोषजनक रूपमा विद्युत उत्पादन गरिरहेको छ । यस ने.वि.प्रा.को लाहाचोक ३३/१२३ के.भी. Substationको निर्माण कार्य सम्पन्न भई सञ्चालनमा आएको छ । लाहाचोक सब स्टेशन सञ्चालनमा आएतापनि नेपाल विद्युत प्राधिकरण, भार प्रक्षेपण केन्द्रको निर्देशन बमोजिम आयोजना सञ्चालन गर्न पर्ने बाध्यात्मक व्यवस्थाका कारण कम्पनीको आम्दानी तथा मुनाफामा संकुचन आएको छ ।

यस कम्पनीले चालु आ.व २०८२/८३ को पहिलो त्रैमासीक असोज २०८२ मसान्तसम्म उत्पादीत विद्युत १,१४,७४,३१०.८३ किलोवाट आवर युनिट विक्री गर्न सफल भई हालसम्म रु. ६,३३,३८,१९५.७६ आम्दानी गरेको छ । त्रैमासीक को अन्त्य सम्म कम्पनीले करीब रु २,६५,८६,०५६.१९ मुनाफा आर्जन गरेको छ जुन अघिल्लो साल रु ३,५२,९२,२०१.०५ रहेको थियो ।

(घ) कम्पनीको औद्योगिक वा व्यवसायीक सम्बन्ध :

यस कम्पनीले आफ्नो व्यवसायीक उद्देश्य प्राप्तीका लागि नेपाल सरकार,उर्जा मन्त्रालय, वन मन्त्रालय, विद्युत विकास विभाग,विद्युत प्राधिकरण, विद्युत नियमन आयोग, उद्योग विभाग, आन्तरीक राजश्व विभाग, कम्पनी रजिष्ट्रारको कार्यालय, नेपाल धितोपत्र बोर्ड, श्री नेपाल स्टक एक्सचेन्ज लिमिटेड, श्री सिडिएस क्लिरिङ लिमिटेड, वित्तिय सहयोग गर्ने बैंकहरु, वित्तिय तथा प्राविधिक परामर्शदाता, निर्माणको डिजाईनर तथा सुपरिवेक्षण गरिदिने परामर्शदाता, कानूनी सल्लाहकार, लेखा परिक्षक, जिल्ला प्रशासन, जिल्ला प्रहरी कार्यालय, सशस्त्र प्रहरी बल, संरचना निर्माणकर्ता, इन्सोरेन्स कम्पनी का साथै आयोजना स्थल क्षेत्रका स्थानीय निकायहरु सँगको सम्बन्ध अत्यन्त सौहार्दपूर्ण एवं सुमधुर रहेको छ ।

(ङ) सञ्चालक समितिमा भएको हेरफेर र सोको विवरण :

समिक्षा अवधिमा संस्थाको सञ्चालक समितिको संरचना निम्नानुसार रहेको छ ।

कम्पनीको पन्ध्रौं वार्षिक साधारण सभा पश्चात सञ्चालक समितिमा केहि फेरबदल भएको छ । सञ्चालक श्री सौगात कुमार वाग्लेले व्यक्तिगत कारण देखाइ दिनुभएको राजीनामा मिति २०८२/०४/२९ देखि तथा सञ्चालक श्री विश्व प्रकाश गौतमले दिनुभएको राजीनामा मिति २०८२/०७/१६ देखि लागु हुने गरि स्वीकृत गरिएको छ साथै रिक्त सञ्चालक पदमा मनोनयन सम्बन्धी प्रस्ताव यसै वार्षिक साधारण सभामा पेश गरिएको छ ।

(च) कारोबारलाई असर गर्ने मुख्य कुराहरु :

(अ) Run of River मा आधारित यस आयोजना विश्व वातावरणमा आएको परिवर्तनका कारण हिउँदमा खोलामा पानीको वहाव घट्ने भएकोले आम्दानीमा संकुचन आउन सक्ने देखिन्छ ।

(आ) बैंकहरुमा देखिएको तरलताको कारण व्याजदरमा भएको बृद्धिबाट कम्पनीको वित्तीय खर्च बढ्न गई मुनाफामा प्रत्यक्ष असर पारेको ।

(इ) देशको आर्थिक एवं राजनितिक वातावरणले पनि कम्पनीको व्यवसायलाई असर पुऱ्याइरहेको हुन्छ । त्यस्तै नेपाल भर्खर भर्खर संघियतामा गएकोले स्थानीय एवं प्रदेशिक रूपमा हुने कानुनको तर्जुमा एवं त्यसको कार्यान्वयनका कारण पनि जलविद्युत आयोजना संचालन एवं निर्माणमा असर पुऱ्याइरहेको हुन्छ ।

(ई) भूकम्प, बाढी पहिरो जस्ता प्राकृतिक प्रकोपहरुले जलविद्युत आयोजनाका कार्यहरुलाई प्रत्यक्ष वा अप्रत्यक्ष असर पुऱ्याई रहेको हुन्छ ।

(छ) लेखापरीक्षण प्रतिवेदमा कुनै कैफियत उल्लेख भएको भए सो उपर सञ्चालक समितिको प्रतिक्रिया :

लेखापरीक्षण प्रतिवेदन सहित आ.व.२०८१/०८२ को आर्थिक विवरणहरु यहाँहरुलाई उपलब्ध गराइएको छ । लेखापरीक्षण प्रतिवेदनमा कुनै गम्भिर प्रकारको कैफियत नदेखिएको र सामान्य कैफियत एवं प्रतिक्रियालाई आवश्यक सुधारको लागि आवश्यक कदम चालिएको छ ।

(ज) लाभांश बाँडफाड गर्न सिफारिस भएको रकम :

यस कम्पनीको सञ्चालक समितिबाट सिफारिस भए बमोजिम २०८२ आषाढ मसान्त सम्मको सञ्चित मुनाफाबाट चुक्ता पुँजिको ५ प्रतिशत बोनस शेयर र ०.२६ प्रतिशत नगद लाभांस (कर प्रयोजनको लागि) वितरणको प्रस्ताव स्वीकृत गर्नेको लागि यस वार्षिक साधारण सभामा पेश भएको छ ।

(झ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अंकित मूल्य, त्यस्तो जफत हुनभन्दा अगावै सो वापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयर वापत रकम फिर्ता गरेको भए सोको विवरण :

समिक्षा अवधिमा शेयर जफत भएको छैन ।

(ञ) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्त्यमा रहेको स्थितिको पुनःअवलोकन :

समिक्षा अवधिमा यस कम्पनीको अरु कुनै सहायक कम्पनी रहेको छैन । कम्पनीको आर्थिक अवस्थाको बारेमा यस अगाडी नै उल्लेख गरिसकिएको छ ।

(ट) कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेका प्रमुख कारोवारहरु र सो अवधिमा कम्पनीको कारोवारमा आएको कुनै महत्वपूर्ण परिवर्तन :

यस कम्पनीको अरु कुनै सहायक कम्पनी रहेको छैन । यस कम्पनीले गएका आ.व. मा भए गरेका प्रमुख कारोवारहरु कम्पनीको वासलात, नाफा/नोक्सान हिसाब खाता, कम्पनीका अन्य वित्तिय विवरणहरुबाट स्पष्ट हुन्छन् ।

(ठ) विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयरधनीहरुले कम्पनीलाई उपलब्ध गराएको जानकारी :

विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयर धनीहरुले कम्पनीलाई कुनै जानकारीहरु उपलब्ध गराएका छैनन् ।

(ड) विगत आर्थिक वर्षमा कम्पनीको सञ्चालक तथा पदाधिकारीहरुले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोवारमा निजहरु संलग्न रहेको भए सो सम्बन्धमा निजहरुबाट कम्पनीले प्राप्त गरेको जानकारी :

आ.व. २०८१/०८२ को अन्तसम्म यस कम्पनीका सञ्चालक तथा पदाधिकारीहरुको शेयर स्वामित्व निम्न बमोजिम रहेको छ, र निज कम्पनीको शेयर कारोवारमा संलग्नता रहेको छैन ।

क्र.सं.	सञ्चालकहरुको नाम, थार	पद	शेयर संख्या
१	प्रकाश के.सी	अध्यक्ष	१,५५,५२८। कित्ता
२	रोशन के.सी	प्रबन्ध निर्देशक	३,०३,४८७। कित्ता
३	किरण के.सी.	सञ्चालक	२,०७,३७०। कित्ता
४	किशोरी कार्की गोदार	सञ्चालक	१००। कित्ता
५	जनकराज दुङ्गना	स्वतन्त्र सञ्चालक	

(ढ) विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्झौताहरुमा कुनै संचालक तथा निजको नजिकको नातेदारहरुको व्यक्तिगत स्वार्थ बारेमा उपलब्ध गराईएको जानकारीको व्यहोरा :

त्यस प्रकारको जानकारी उपलब्ध नभएको ।

(ण) कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नु पर्नाको कारण, त्यस्तो शेयर संख्या र अंकित मूल्य तथा त्यसरी शेयर खरिद गरेवापत कम्पनीले भुक्तानी गरेको रकम :

कम्पनीले आफ्नो शेयर आफैले खरीद नगरेको ।

(त) आन्तरिक नियन्त्रण प्रणाली भए वा नभएको वा भएको भए सोको विस्तृत विवरण :

- (अ) कम्पनीले आन्तरिक नियन्त्रण प्रणाली सबल र प्रभावकारी बनाउनको लागि सञ्चालक समितिकले आवश्यक नीति तथा नियमहरु तर्जुमा गरी लागु गराउन अग्रसर रहेको छ । कम्पनीको आर्थिक प्रशासन एवं कम्पनीले लेखा प्रणालीलाई व्यवस्थित पार्नको लागि आवश्यक विनियमावली निर्माणको प्रकृत्यामा रहेको छ । आवश्यक निर्देशन सञ्चालक समितिको निर्णय बमोजिम प्राप्त गरी त्यसको कार्यान्वयन गर्ने गरिएको छ ।
- (आ) आन्तरिक लेखा प्रणाली सबल तथा प्रभावकारी बनाई राख्न कम्पनी ऐन, २०६३ को दफा १६४ बमोजिम संचालक समितिका सदस्यको संयोजकत्वमा लेखापरीक्षण समिति गठन गरी सोही समितिको निर्देशन तथा अनुगमनमा कम्पनीको लेखा प्रणाली संचालन हुदै आएको छ ।
- (इ) कम्पनीको १५ औं वार्षिक साधारणसभाको निर्णय अनुसार आ.व. २०८१/०८२ को लेखापरीक्षकमा श्री प्रमोद पन्थी एण्ड एसोसीएट्स का सि.ए. प्रमोद पन्थी बाट वार्षिक लेखापरीक्षण सम्पन्न गरिएको छ ।

(थ) विगत आर्थिक वर्षको कुल व्यवस्थापन खर्चको विवरण :

विगत आर्थिक वर्षको कुल व्यवस्थापन खर्च निम्न अनुसार रहेको छ ।

खर्च शिर्षक	आ.व. २०८१/८२	आ.व. २०८०/८१	आ.व. २०७९/०८०
आयोजना संचालन खर्च	रु. १,८७,५२,४५९.०३	रु. १,४४,६१,८७२.८०	रु. १,५६,२२,५३९.५९
कार्यालय व्यवस्थापन तथा प्रशासनिक खर्च	रु. १,६३,१४,१२७.०९	रु. १,३९,७५,०९७.९९	रु. १,३९,०५,९४२.९९

(द) लेखापरीक्षण समितिका सदस्यहरुको नामावली, निजहरुले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेका काम कारवाहीको विवरण र सो समितिले कुनै सुझाव दिएको भए सोको विवरण :

१) लेखापरीक्षण समितिका सदस्यहरुको नामावली :

किरण के.सी	संचालक	संयोजक
रोशन के.सी.	प्रबन्ध निर्देशक	सदस्य
निरज पौड्याल	अधिकृत	सदस्य

२. लेखापरीक्षण समितिले दिएका सिफारीस तथा सुझावहरु :

(अ) लेखापरीक्षक Pramod Panthi & Associates, Chartered Accountants, बाट आ.व. २०८१/०८२ को लेखापरीक्षण सम्पन्न गरी कम्पनीको वार्षिक आर्थिक विवरणलाई स्वीकृत गरी अनुमोदनको लागि यस वार्षिक साधारणसभामा प्रस्तुत गरिएको छ ।

(आ) कम्पनीले आ.व. २०८२/८३ को आर्थिक कारोबारको लेखापरीक्षण गर्नका लागि लेखापरीक्षक Pramod Panthi & Associates, Chartered Accounts, लाई लेखापरीक्षक नियुक्तीको लागि सिफारीस गरिएको छ ।

(ध) संचालक, प्रबन्ध संचालक, कार्यकारी प्रमुख, कम्पनीका आधारभूत शेयरधनी वा निजको नजिकको नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै रकम बुझाउन बाँकी भए सो कुरा :

यस कम्पनीको शेयरधनीहरुले आ-आफ्नो नाममा कायम रहेको शेयर वापतको सम्पूर्ण रकम चुक्ता भुक्तानी गरिसकेको र अन्य कुनै पनि पदाधिकारी, शेयरधनी वा निजको नजिकको नातेदार वा निज संलग्न रहेको फर्म, कम्पनी वा संगठित संस्थाले कम्पनीलाई कुनै पनि रकम बुझाउन बाँकी रहेको छैन ।

(न) सञ्चालक, प्रबन्ध सञ्चालक, कार्यकारी प्रमुख तथा पदाधिकारीहरूलाई भुक्तानी गरिएको पारिश्रमिक, भत्ता तथा सुविधाको रकम :

सञ्चालक समितिको बैठक भत्ता वापत उपस्थित सञ्चालकहरूलाई प्रति बैठक भत्ता रु. ६००० उपलब्ध गराईएको छ। आर्थिक वर्ष अनुसार सञ्चालक, प्रबन्ध सञ्चालक लाई तलब भत्ता एवं चाडपर्व खर्चको भुक्तानी भएको रकमको विवरण यस प्रकार रहेको छ।

आ.व.	बैठक भत्ता रु.	पारिश्रमिक रु.
२०८१।०८२	३,१२,०००	५५,५०,०००

(प) शेयरधनीले बुझिलिन बाँकी रहेको लाभांशको रकम :

कम्पनीले आ.व. २०७८।७९ मा १० प्रतिशत नगद लाभांस, आ.व. २०७९।८० मा ५.५ प्रतिशत बोनस शेयर तथा आ.व. २०८०।८१ मा ४ प्रतिशत बोनस शेयर वितरण गरेको थियो। आ.व. २०७८।७९ मा वितरण गरेको नगद लाभांस मिति २०८०।०३।३१ सम्ममा रु. १०,८१,४४०, आ.व. २०७९।८० को ५.५ प्रतिशत लाभांस शेयर मिति २०८१।०३।३१ सम्ममा ८१४ कित्ता र आ.व. २०८०।८१ मा वितरण गरेको ४ प्रतिशत बोनस शेयर मिति २०८२।०३।३२ सम्ममा ६२६ कित्ता शेयर शेयरधनीहरूले बुझिलिन बाँकी रहेको छ।

(फ) दफा १४१ बमोजिम सम्पत्ति खरिद गरेको रकम :

आ.व. अनुसार कम्पनीले खरिद गरेका खर्च भएर नजाने पूँजीगत सामानहरूको विवरण वार्षिक आर्थिक विवरणमा उल्लेख गरिएको छ।

(ब) दफा १७५ बमोजिम सम्बद्ध कम्पनीबीच भएको कारोबारको विवरण :

यस कम्पनीसँग सम्बद्ध अन्य कम्पनी नभएको कारणवाट त्यस्तो कुनै कारोबारको विवरण नभएको।

(भ) ऐन तथा प्रचलित कानून बमोजिम सञ्चालक समितिको प्रतिवेदनमा खुलाउनु पर्ने कुरा :

सञ्चालक समितिले आफ्नो वार्षिक प्रतिवेदनमा पारदर्शी भई खुलाउनुपर्ने विषयका सम्बन्धमा सदैव सचेत रहेको छ र आवश्यकता अनुसार विवरण हरुलाई सकेसम्म स्पष्ट पादै लगिनेछ।

(म) अन्य,

- यस कम्पनीले शुरुमा माथिल्लो मर्दि खोला जलविद्युत आयोजना (७ मे.वा.) निर्माणको लागि बैकबाट ऋण सम्झौता गरी रु. १ अर्ब १३ करोड २६ लाख ७३ हजार ५ सय ९४ रूपैयाँको ऋण उपभोग गरेकोमा, आ.व. २०८२।८३ को पहिलो त्रैमासिक सम्म उक्त कर्जा रकम रु. ८५ करोड ५९ लाख ६८ हजार १ सय ६८ रूपैया भुक्तानी गर्न बाँकी रहेको छ। हाल कायम भुक्तानी समय तालिका बमोजिम उपरोक्त कर्जा आगामी ६ वर्षमा चुक्ता हुनेछ।
- यस कम्पनीले शुरुमा माथिल्लो मर्दि खोला जलविद्युत आयोजना (७ मे.वा.) को सम्पूर्ण सम्पत्तिको लागि श्री नेको इन्सोरेन्स कम्पनी लिमिटेडबाट सम्पत्ति वीमा गरिएको छ। त्यस्तै Loss of Profit को पनि नेको इन्सोरेन्सबाट नै वीमा गरिएको छ।
- यस कम्पनीको सम्पर्क कार्यालय काठमाण्डौमा १० जना र आयोजना स्थलमा १८ जना गरी जम्मा २८ जना कर्मचारीहरू सेवारत रहेका छन्। कम्पनीमा कार्यरत मध्ये ९ जना प्राविधिक र १९ जना अप्राविधिक कर्मचारीहरू कार्यरत रहेका छन्।
- कम्पनीले आगामी दिनमा उपयुक्त जलविद्युत आयोजनाको पहिचान गरि थप लगानी गर्ने रणनीति लिएका छौं

५. कम्पनीले सम्बद्ध नियमन निकायहरु रजिष्ट्रारको कार्यालय, आन्तरीक राजश्व कार्यालय, नेपाल धितोपत्र बोर्ड, नेपाल स्टक एक्सचेन्ज लि, सिडिएस एण्ड क्लियरिङ लि., विद्युत नियमन आयोग लगायत का निकायहरुलाई दिनु पर्ने जानकारी, सूचना तथा विवरणहरु समयमै उपलब्ध गराउने गरिएको छ ।

धन्यवाद ज्ञापन

यस कम्पनीले सञ्चालन तथा यसले प्रवर्द्धन गरेको कम्पनी मार्फत अगाडि बडाइएको आयोजनाको निर्माण तथा विकासको लागि प्रत्यक्ष अप्रत्यक्ष रूपले सहयोग पुर्याउदै आउनुभएका नेपाल सरकार, उर्जा मन्त्रालय, वन मन्त्रालय, विद्युत विकास विभाग, विद्युत प्राधिकरण, वित्तिय सहयोग गर्ने बैंकहरु, रजिष्ट्रारको कार्यालय, आन्तरीक राजश्व कार्यालय, नेपाल धितोपत्र बोर्ड, नेपाल स्टक एक्सचेन्ज लि, सिडिएससी एण्ड क्लियरिङ लि., विद्युत नियमन आयोग, वित्तिय तथा प्रावधिक परामर्शदाता, निर्माणको डिजाईनर तथा सुपरिवेक्षण गरिदिने परामर्शदाता, कानूनी सल्लाहकार, संरचना निर्माणकर्ता तथा निर्माण र सञ्चालन सम्बन्धी कार्यमा सहयोग र सद्भाव देखाउदै आउनुभएका आयोजना वरपरका सम्पूर्ण स्थानीय बासिन्दाहरु, स्थानीय निकायका पदाधिकारीहरु, राजनैतिक दल, सरोकार समिति एवं पत्रकार मित्रहरु, यस कम्पनीको सफल कार्यान्वयन तथा सुचारु रूपले सञ्चालन गर्नका लागि प्रारम्भदेखि काममा अहोरात्र मिहिनेत गरी सहयोग पुर्याउनुहुने सम्पूर्ण कर्मचारीहरुलाई हार्दिक धन्यवाद दिन चाहन्छौं र आफ्नो कार्य व्यस्तताका बाबजुत पनि यस सभामा उपस्थित भई आफ्ना जिज्ञासा तथा सुझावहरु मार्फत कम्पनीको हौसला बढाई दिनु भएकोमा शेरधनी महानुभावहरु, तथा अतिथि महानुभावहरुलाई म लगायत सञ्चालक समितिका तर्फबाट पुनः विशेष धन्यवाद दिँदै सञ्चालक समितिद्वारा प्रस्तुत प्रतिवेदन माथि छलफल गरी अनुमोदनको लागि प्रस्तुत गर्दछु ।

Salient Features of the Project

(Upper Mardi Khola Hydropower Project 7MW)

1 Project Location

Development Region	: Western
Zone	: Gandaki
District	: Kaski
Intake Site	: Lwangghalel
Power House Site	: Lwangghalel
Geographical Co-ordinates	
Latitude	: 83 ⁰ 54'30"E to 83 ⁰ 52'03"E
Longitude	: 28 ⁰ 25'00" N to 28 ⁰ 22'16" N

2 General

Name of River	: Mardi Khola
Nearest Town	: Pokhara
Type of Scheme	: Run- of river
Gross Head	: 335 m
Net Head	: 318.58 m
Installed Capacity	: 7,000 kW
Average Annual Energy after Outage	: 35.880 GWh

3 Hydrology

Catchment Area	: 39.87 km ²
Mean Annual Discharge	: 4.792 m ³ /s
Design Discharge	: 2.60 m ³ /s
Probability of Exceedence	: 40 %
Riparian Release	: 0.069 m ³ /s
Design Flood Discharge	: 159 m ³ /s

4 Headworks

Type of Diversion Weir	: Ogee Shaped Concrete Weir
Length of Weir	: 10 m
Height of Overflow Weir	:
Weir Crest Elevation	: EL 1,650.0 m
Nos of Under sluice Gates Size	: 2 (Two)
Under sluice Gate Size	: 1.50 m x 2.50 m
Crest Level of Under sluice	: EL 1,647.5 m
Type of Intake	: Side Intake with Orifice Opening
Nos.of Intake Orifices	: 2 (two)
Size of Orifice	: 2.0 m x 1.5 m
Crest Elevation	: EL 1,649 m

5 Gravel Trap

Size of Gravel Trap (W x H)	: Gravity Flushing
Length	: 11 m
Width	: 3.50 m
Overall Depth	: 1.60 m
Particle Size to be Trapped	: 5 mm

6 Delisting Basin

Type	: Double Chambered, Gravity Flushing
No of Chamber	: 2 (Two)
Dimension (L x B x H) m	: 40 m x 3.80 m x 2.46 m
Particle Size to be Settled	: 0.2mm
Trapping Efficiency	: 90%

7 Head pond

Type	: RCC Tank
Effective Storage	: 157.80 m ³
Effective Length	: 11 m
Width	: 7.85 m
Effective Depth	: 1.85 m
Normal Water Level	: EL 1,648.896 m

8 Penstock Pipe

Type	: Surface
Length	: 3,700 m
Internal Diameter	: 1.20 m
Shell Thickness	: 6 mm to 22 mm
Nos of Anchor Blocks	: 72

9 Power House

Type	: Surface, RCC
Dimension	: 27.50 m x 16.20 m x 8.80 m
Turbine Center Level	: EL 1,315 m

10 Tailrace Canal

Type	: Rectangular, RCC
Length	: 80 m
Size (W x H)	: 1.50 m x 1.25 m
Tailrace Water Level	: EL.1,312.40 m

11 Turbine

Type	: Pelton ,Horizontal
------	----------------------

Number	: 2 (Two)
Rated Output Capacity per Unit	: 3,700 kW
Net Head	: 318.58 m
Discharge per Unit	: 1.30 m ³ /s
Efficiency	: 90 %

12 Governor

Type	: Electro – Hydraulic
Adjustment for Speed Drop	: Between 0 to 5 %

13 Generator

Type	: Synchronous brushless, 3 AC
No of Units	: 2 (Two) nos
Rated Output Capacity per Unit	: 4,117 kVA
Frequency	: 50 Hz
Power factor	: 0.85
Rated voltage	: 6.3 kV
Frequency	: 50 H z
Rated Speed	: 750 rpm
Excitation System	: Brushless
Efficiency	: 97 %

14 Transformer

Type	: Outdoor, Oil Immersed, ONAB
Rated Capacity	: 4,500 KVA, Three Phase
No of Units	: Two (2)
Vector Group	: YNd 11
Voltage Ratio	: 6.3 kV / 33 kV
Efficiency	: 99 %

15 Transmission line to be constructed by Company

Voltage Level	: 33 kV
Length (approx)	: 11 km
From	: Power house
To	: NEA Proposed Baskot S/S

Fiscal Year 2081/82

- **Auditor's Report**
- **Financial Statements**
- **Significant Accounting Policies and Notes to Accounts**

Pramod Panthi & Associates
Chartered Accountants

Mem. No. : 741
COP NO. : 605
Firm Reg. No. : 508
Pan No. : 102849295



Butwal, Rupandehi, Nepal
Email.: pramodpanthi@hotmail.com
Contact No. 071-414265, 9857035046

Independent Auditors' Report
To the Shareholders of United Idi-Mardi & R.B. Hydropower Limited

Report on the Audit of the Financial Statements:

Disclaimer of Opinion

We have audited the financial statements of United Idi-Mardi & R.B. Hydropower Limited, Pokhara-17, Kaski, Nepal, which comprise the statement of financial position as at 32nd Ashad 2082 (corresponding to July 16, 2025) and the statement of income, statement of cash flow and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and explanatory information.

We do not express an opinion on the accompanying financial statements because of the significance of the matters described in the Basis for Disclaimer of Opinion para of this report, we have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion on this financial statements.

Basis for Disclaimer of Opinion

The applicable financial reporting framework for the organization was changed to Nepal Financial Reporting Standards (NFRS) from Nepal Accounting Standards. However, financial statements have not been prepared applying Nepal Financial Reporting Standards and financial information of previous years have not been restated and disclosed based on transitional provisions.

The cumulative effect of not restating, presenting and disclosing the financial information based on transactional provisions of Nepal Financial Reporting Standards is uncertain and could be material and pervasive.

Emphasis of Matter

We draw attention to Note 4.15 of Significant Accounting Policies and Other Explanatory Information to the financial statements, which describes the Company's policy and details relating to Revenue (Sales) Recognition. We also draw attention to the separate preliminary audit report issued to the management, which contains the detailed audit findings and observations.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have not observed any key audit matters to be communicated for the period.

Other information

Management is responsible for the other information. The other information comprises all information in the annual report other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.


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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with applicable financial reporting framework, and for such internal control as management determines is necessary to enable that preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

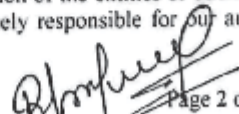

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with NSA's will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably expect to influence the economic decisions of users taken on the basis of these financial statements.

As a part of audit in accordance with NSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statement whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is appropriate to provide an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- Conclude on the appropriateness of management use of going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or condition that may cast significant doubt on the entity's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as going concern.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of financial statement including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We remain solely responsible for our audit opinion.


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- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 - We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matter that may reasonably be thought to bear on our independence, and where applicable, related safeguard.
- Report on Other Legal and Regulatory Requirement**
- We have obtained information and explanations asked for, which, to the best knowledge and belief, were necessary for the purpose of our audit.
 - Due to the possible effects of the matter described in the Basis for Disclaimer of Opinion paragraph, we are unable to state whether the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - To the best of our information and according to explanation given to us and so far, appeared from our examination of the books of account of the entity, we have not come across cases where board of directors or any employees of the entity have acted contrary to the provisions of law relating to the accounts, or committed any misappropriation or caused loss or damage to the entity.
 - We have not come across cases where Board of Directors or any employees of the entity have acted contrary to the provisions of law relating to the accounts or committed any misappropriation or caused loss or damage to the entity relating to the accounts in the entity.

For Pramod Panthi & Associates
Chartered Accountants



FCA. Pramod Panthi

Date: 2082.08.28

Place: Rupandehi, Nepal

UDIN: 251219CA00741CAuEJ

Encl: Financial Statements, Notes To Accounts & Preliminary Report

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED

Pokhara-17, Kaski, Nepal

Statement of Financial Position

As on 32nd Ashad, 2082 (16th July, 2025)

(Amount in NPR)

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Assets:			
Non Current Assets:			
Property, Plant and Equipment	4.1	1,372,088,083.50	1,351,457,877.34
Total Non Current Assets		1,372,088,083.50	1,351,457,877.34
Current Assets:			
Financial Assets:			
Other Current Assets	4.2	30,000.00	30,000.00
Trade and Other Receivables	4.3	50,475,346.60	71,064,213.88
Cash and Cash Equivalents	4.4	2,647,319.99	2,727,065.31
Total Current Assets		53,152,666.59	73,821,279.19
Non-Current Assets held for Sales			
Total Assets		1,425,240,750.09	1,425,279,156.53
Equity & Liabilities			
Equity			
Share Capital	4.5	460,824,000.00	443,100,000.00
Reserve and Surplus	4.6	26,530,485.58	18,913,847.90
Total Equity		487,354,485.58	462,013,847.90
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Loans and Borrowings	4.7	859,955,639.73	894,808,696.96
Deferred Tax Liabilities			
Total Non-Current Liabilities		859,955,639.73	894,808,696.96
Current Liabilities			
Financial Liabilities			
Loans and Borrowings	4.8	23,758,336.02	59,999,688.83
Trade and Other Payables	4.9	54,172,288.76	8,456,922.83
Total Current Liabilities		77,930,624.78	68,456,611.66
Total Liabilities		937,886,264.51	963,265,308.62
Total Equity and Liabilities		1,425,240,750.09	1,425,279,156.52
Net Asset Value (NAV)		105.76	104.27
		(0.00)	(0.00)

Significant Accounting Policies and Notes To the Accounts are intergral parts of Financial Statements

Niraj Poudyal
Finance Officer

Roshan K.C.
Managing Director

Prakash K.C.
Chairman

FCA.Pramod Panthi
Auditor

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED

Pokhara-17, Kaski, Nepal

Statement of Profit or Loss & Other Comprehensive Income

For the period 1st Shrawan 2081 to 32nd Ashad 2082 (16th July, 2024 -16th July, 2025)

(Amount in NPR)

Particulars	Notes	Year Ended 32 Ashad 2082	Year Ended 31 Ashad 2081
Income:			
Revenue from Sale of Electricity		159,855,660.79	155,148,184.83
Other Income			
Gross Income		159,855,660.79	155,148,184.83
Expenses:			
Plant Operating Expenses	4.10	18,752,459.03	14,461,872.80
Administrative Expenses	4.11	16,314,127.09	13,975,097.99
Depreciation & Amortization	4.1	29,150,512.12	15,086,999.36
Financing Costs	4.12	68,828,889.42	93,615,142.22
Total Administrative and Other Expenses		133,045,987.66	137,139,112.37
Profit/(Loss) before Staff Bonus and Tax		26,809,673.13	18,009,072.46
Staff Bonus		536,193.46	-
Profit/(Loss) before Tax		26,273,479.67	18,009,072.46
Less: Income Tax		-	-
Current Tax			-
Deferred Tax Income (Expenses)		-	-
Net Profit/ (Loss) for the year		26,273,479.67	18,009,072.46
Other Comprehensive Income		-	-
Other Comprehensive Income for the year net of taxation		26,273,479.67	18,009,072.46
Total Comprehensive Income for the year net of taxation			
Total Comprehensive Income attributable to		26,273,479.67	18,009,072.46
Owners of Company		26,273,479.67	18,009,072.46
Non-Controlling Interest		-	-
Earning Per share (Rs. Per Share)		Current Year	Previous Year
Basic		5.70	4.06
Diluted		5.70	4.06

*Significant Accounting Policies and Notes To the Accounts are intergral parts of Financial Statements*Niraj Poudyal
Finance OfficerRoshan K.C.
Managing DirectorPrakash K.C.
ChairmanFCA.Pramod Panthi
Auditor

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED**Pokhara-17, Kaski, Nepal****Statement of Cash Flows****For the year ended 32nd Ashad, 2082 (16th July, 2025)****(Amount in NPR)**

	Particulars	Year Ended 32 Ashad 2082	Year Ended 31 Ashad 2081
A)	Cash Flow from Operating Activities		
	Profit / (Loss) before taxation	26,273,479.67	18,009,072.46
	Adjustments for:		
	Depreciation	29,150,512.12	15,086,999.36
	Movement in Working capital		
	(Increase) / Decrease in Current Assets	20,588,867.28	(13,230,756.41)
	Increase / (Decrease) in Current Liabilities	9,474,013.12	20,449,226.65
	Net Cash flow from Operating Activities	85,486,872.19	40,314,542.06
B)	Cash flow from Investing Activities		
	Acquisition of Property, Plant & Equipment	(49,780,718.28)	(6,174,910.00)
	(Increase) / Decrease in Capital Work-In-Progress	-	-
	Dividend Paid	(18,656,842.00)	(24,315,790.00)
	Investment in Equity Share	-	-
	Net Cash flow from Investing Activities	(68,437,560.28)	(30,490,700.00)
C)	Cash flow from Financing Activities		
	Proceeds from Issuance of Share Capital	17,724,000.00	23,100,000.00
	Increase / (Decrease) in Long Term Borrowing	(34,853,057.23)	(35,147,006.40)
	Net Cash flow from Financing Activities	- 17,129,057.23	- 12,047,006.40
	Net Increase/(decrease) in Cash & Cash equivalents (A+B+C)	(79,745.42)	(2,223,164.34)
	Cash & Cash equivalents at beginning of period	2,727,065.41	4,950,229.75
	Cash & Cash equivalents at end of period	2,647,319.99	2,727,065.41

Cash & Cash Equivalents at the end of period comprises:

Cash and Cash Equivalent	2,647,319.99	2,727,065.31
Total	2,647,319.99	2,727,065.41

Note: (Figures in brackets represents deductions) 0.00 (0.00)

Significant Accounting Policies and Notes To the Accounts are intergral parts of Financial Statements

For and on behalf of United Idi-Mardi & R.B. Hydropower Ltd.

Niraj Poudyal
Finance Officer

Roshan K.C.
Managing Director

Prakash K.C.
Chairman

FCA.Pramod Panthi
Auditor

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED
Pokhara-17, Kaski, Nepal

Schedule of Property, Plant & Equipment as on 31st Ashad 2082 (15th July, 2025)

As Per books

SCHEDULE 4.1

Particulars	Rate	Gross Block			Depreciation			Net Block			
		Opening Balance 01-04-2081 NPR	Addition During the year NPR	Deletion during the year NPR	As on 31/32/2082 NPR	Opening 01-04-2081 NPR	Depreciation for the year NPR	Disposal adjustment NPR	Total 31/32/2082 NPR	As at 31/32/2082 NPR	As at 31-03-2081 NPR
Project Site											
Land	2%	23,254,940.00	-	-	23,254,940.00	1,476,870.88	435,561.38	-	1,912,432.26	21,342,507.74	21,778,069.12
Land-ROU(DNPVC)	2%	6,174,910.00	-	-	6,174,910.00	61,749.10	122,263.22	-	184,012.32	5,990,897.68	6,113,160.90
4 Wheeler Vehicles	20%	8,340,000.00	-	-	8,340,000.00	6,354,026.47	397,194.71	-	6,751,221.17	1,588,778.83	1,985,973.53
Computers & Printers	25%	1,161,001.22	200,000.00	-	1,361,001.22	802,870.89	139,552.58	-	942,403.47	418,597.75	358,130.33
Project Building	2%	539,751,599.34	-	-	539,751,599.34	34,278,455.14	10,109,462.88	-	44,387,918.03	495,363,681.31	505,473,144.20
Project Generating Assets	2%	248,204,374.14	-	-	248,204,374.14	15,762,922.27	4,648,829.04	-	20,411,751.31	227,792,622.83	232,441,451.87
Transmission Line	2%	29,545,352.33	49,569,418.28	-	79,114,770.61	1,818,657.58	1,545,922.26	-	3,364,579.84	75,750,190.77	27,726,694.75
Project Structure	2%	575,751,691.70	-	-	575,751,691.70	36,525,117.69	10,784,531.48	-	47,309,649.17	528,442,042.53	539,226,574.01
Project Protection Works	2%	11,865,000.00	-	-	11,865,000.00	235,222.39	232,585.55	-	468,307.94	11,396,692.06	11,629,277.61
Energy Meter	20%	1,130,365.90	-	-	1,130,365.90	541,704.83	117,732.21	-	659,437.05	470,928.85	588,661.07
Vacu Circuit Breaker	20%	2,182,030.00	-	-	2,182,030.00	651,306.49	306,144.70	-	957,451.19	1,224,578.81	1,530,723.51
Office Site											
Computer & Office Equipment	25%	132,490.00	-	-	132,490.00	92,717.19	9,943.20	-	102,660.39	29,829.61	39,772.81
Motorcycles	20%	193,900.00	-	-	193,900.00	1,621,353.46	6,352.91	-	1,684,883.37	25,411.63	31,764.54
Other Assets	15%	2,854,651.21	-	-	2,854,651.21	1,470,117.40	207,680.07	-	1,677,797.47	1,176,853.74	1,384,533.81
Leasehold Development Expenses	5%	1,275,937.25	113,000.00	-	1,275,937.25	306,116.44	48,491.04	-	354,607.48	921,329.77	969,820.81
Trailer Software	20%	32,770.00	-	-	32,770.00	28,371.69	3,139.66	-	31,511.35	12,558.65	4,398.31
CCTV Camera	20%	394,836.22	-	-	394,836.22	233,111.30	32,344.98	-	265,456.29	129,379.93	161,724.92
PPO Issue Software	20%	34,182.50	-	-	34,182.50	20,181.35	2,800.23	-	22,981.58	11,200.92	14,001.15
Total		1,453,280,031.81	49,780,718.28	-	1,502,060,750.09	1,008,821,545.57	291,631,112.12	-	129,972,666.69	1,372,088,083.50	1,351,457,877.34

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED
Pokhara-17, Kaski, Nepal

Schedule Annexed to and forming part of the Financial Statements

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Other Current Assets	4.2		
Bank Guarantee Margin (Exim Code deposit)		30,000.00	30,000.00
Total		30,000.00	30,000.00

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Trade and Other Receivables	4.3		
Advance to Suppliers		43,754,981.77	62,685,135.45
All Tech Electrical Engineering		597,500.00	-
Avya Food Factory		128,820.00	-
Anamol Friendship Engineering Construction Pvt. Ltd		2,688,038.00	5,300,000.00
Himshree Foods Western Nepal Ltd.		-	10,000,000.00
Gandaki Hydropower Development Company (P) Ltd.		5,345,000.00	5,345,000.00
Worldlink Communications Pvt. Ltd.		3,500.00	3,500.00
Chilly Bar & Restro		-	15,000.00
Cubic Engineering Consultant Pvt. Ltd.		500,000.00	500,000.00
Jhyamolongma Hydropower Development Com. Pvt.Ltd		820,000.00	820,000.00
Gautam Machinery		-	92,854.50
Nepal Electric and Multipurpose Pvt. Ltd.		-	31,771.00
Kalam Offset Press		-	12,253.40
Kalika Fuel		-	40,724.67
K.C. Constructin Firm Pvt. Ltd.		-	3,350,000.00
K.C Builders & Developers Pvt.Ltd		8,000,000.00	8,000,000.00
Om Environment & Scientific Services Pvt. Ltd.		750,000.00	750,000.00
Muktinath Smriti Pratisthan		-	50,000.00
Nepal Traders		-	50,000.00
Oxygen Tours and Travels Pvt. Ltd.		-	15,000.00
Nepal Electricity Authority (NEA)		24,657,069.60	28,309,031.88
Neco Insurance Ltd.		265,054.17	-
Suvanshi Electrical		-	-
Deferred Revenue Expenditure(IPO)		-	643,612.00
Other Receivables		6,720,364.83	7,735,466.43
Custom Margin (E/ M Equipment)		500,536.70	500,536.70
Prepaid Insurance		-	264,874.17
Kathmandu Staff Advances		2,425,578.55	734,421.95
Pokhara Staff Advances		2,159,103.58	4,600,487.61
Salary Advance		1,437,497.00	1,437,497.00
Other receivables		197,649.00	197,649.00
Total		50,475,346.60	71,064,213.88

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED

Pokhara-17, Kaski, Nepal

Schedule Annexed to and forming part of the Financial Statements

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Cash and Cash Equivalents	4.4		
Cash in Hand		1,171,763.70	381,210.67
Prabhu Bank Ltd.		57,110.18	57,110.18
Global IME Bank Ltd (CA)		643,026.40	-
Machhapuchchhre Bank Ltd		728,575.29	2,241,900.04
Prime Commercial Bank Ltd		6,686.42	6,686.42
Prime Commercial Bank Ltd (Escrow)		5,000.00	5,000.00
Rastriya Banijya Bank Ltd.		35,158.00	35,158.00
Total		2,647,319.99	2,727,065.31

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Share Capital	4.5		
Authorized Share Capital			
100,00,000 Equity Shares @ NPR 100/- each		1,000,000,000.00	600,000,000.00
Issued Share Capital			
92,16,480 Equity Shares @ NPR 100/- each		921,648,000.00	443,100,000.00
Paid up Share Capital			
46,08,240 Equity Shares @ NPR 100/- each (Previous year 44,31,000 Equity Shares @ NPR 100/- each)		460,824,000.00	443,100,000.00
Total		460,824,000.00	443,100,000.00

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Reserve and Surplus	4.6		
Opening balance		18,913,847.90	25,220,565.45
Less: Dividend		(18,656,842.00)	(24,315,790.00)
Profit/ (Loss) during the year		26,273,479.67	18,009,072.46
Total		26,530,485.58	18,913,847.90

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Long Term Borrowings	4.7		
Global IME Bank Ltd (1st Term Loan)		180,146,246.01	195,035,303.24
Global IME Bank Ltd (2nd Term Loan)		464,663,000.00	504,591,000.00
Global IME Bank Ltd. (3rd Term Loan)		180,146,393.72	195,182,393.72
Global IME Bank Ltd. (4th Term Loan)		35,000,000.00	-
Total		859,955,639.73	894,808,696.96

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Short Term Borrowings	4.8		
Bridge Gap Loan (Global IME Bank Ltd)		-	35,000,000.00
Bank Overdraft Loan (Global IME Bank Ltd.)		23,758,336.02	24,999,688.83
Total		23,758,336.02	59,999,688.83

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED
Pokhara-17, Kaski, Nepal

Schedule Annexed to and forming part of the Financial Statements

Particulars	Notes	As on 32nd Ashad 2082	As on 31st Ashad 2081
Trade and Other Payables	4.9		
Expenses Payables		750,036.08	1,004,179.54
Audit Fee Payable		334,500.00	334,500.00
Treasure Tours Nepal (P). Ltd		-	123,000.00
World Link Communications Ltd.		-	9,322.50
Pacific Commercial Company Pvt.Ltd		24,690.00	18,000.00
Bailee International Pvt. Ltd.		27,165.20	27,165.20
Alisha Enterprises		-	2,443.65
Bhairab Enginnering Work		-	15,500.78
Prabisha Trade Link		3,738.94	3,738.94
D. Pawan Stores		68,875.00	62,875.00
Harinas Traders		119,249.00	76,750.00
Homax Furniture Hub		-	250.00
Atihi Resort and Spa Pvt. Ltd.		13,000.08	13,000.02
Hotel Iceland		-	6,500.00
Kanchan Office Works		-	300.00
Kamana News Publications Pvt. Ltd.		25,087.50	-
Puspa Jyoti Engineering Works Pvt. Ltd.		-	17,999.88
Shree Ratan Pandey Auto Workshop		-	100.00
Shuvakamama Stationary		-	365.00
Avya Food Factory		-	233,320.00
S. Ram Krishna Stores		8,037.40	37,848.57
Swift Technology		-	21,200.00
Hotel Barahi Pvt. Ltd.		26,471.96	-
Nepal Traders		2,000.00	-
Pareek Fire Fighting Suppliers		13,221.00	-
Fuel Payable (Sunil Naryan Shrestha)		84,000.00	-
Other Company Payable		44,995,889.25	3,556,258.38
Sikles Hydropower Pvt.Ltd		100,000.00	-
Upper Seti Hydro Ltd.		2,335,834.62	-
Office Rent Payable		120,500.00	390,000.00
Royalty of Capacity & Sales of Energy (Payable)		1,090,875.12	1,166,258.38
K.C Construction Firm Pvt.Ltd		39,348,679.51	-
K.C Construction Pvt.Ltd		2,000,000.00	2,000,000.00
PF Payable		58,000.00	25,000.00
PF (Amita Kumari Karki)		4,000.00	-
PF (Sharmila Maharjan)		4,000.00	-
PF (Nirai Poudval)		50,000.00	25,000.00
Salary Payable		5,061,288.63	2,851,059.44
KTM Office Salary Payable		2,019,874.84	484,175.56
PKR Office Salary Payable		963,738.21	560,291.27
Salary Payble (Baskot Sub Station)		-	19,999.99
Kiran K.C. (Payable)		139,938.93	385,049.43
Staff Bonus Payable		1,937,736.65	1,401,543.19
TDS Payable		3,307,074.80	1,020,425.47
Total		54,172,288.76	8,456,922.83

Particulars	Notes	Year Ended 32 Ashad 2082	Year Ended 31 Ashad 2081
Plant Operating Expenses	4.10		
Project Insurance Expenses		3,834,460.92	3,322,712.82
Royalty Expenses		3,897,197.17	3,801,458.98
Energy Purchase From NEA		13,284.00	77,436.00
Site Mess Exp.		10,000.00	6,100.00
Labour Charge Expenses		2,208,995.25	3,000.00
Lahachowk (Baskot) Substation Expenses		1,422,345.25	-
Salary- Site Staff		7,366,176.44	7,251,165.00
Total		18,752,459.03	14,461,872.80

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED

Pokhara-17, Kaski, Nepal

Schedule Annexed to and forming part of the Financial Statements

Particulars	Notes	Year Ended 32 Ashad 2082	Year Ended 31 Ashad 2081
Administrative Expenses	4.11		
Registration and Renewal Expenses		-	27,200.00
Annual Fee Expenses -Nepse and CDS		50,000.00	300,000.00
Advertisement Expenses		72,037.50	-
AGM Expenses		113,600.00	38,658.00
AGM Notice Published Expenses		38,646.00	14,238.00
Annual Maintenance Charges		16,950.00	16,950.00
Annual Report Printing Expenses		-	57,000.00
Audit Fee Expenses		339,000.00	339,000.00
Bank Expenses		8,876.29	110,963.00
Bishwokarma Puja Expense		15,000.00	-
Bonus Share Registration Expenses		328,657.16	-
Consumable Goods		31,188.83	129,403.57
Compensation Expenses		170,000.00	-
Daily Meeting Allowance (BOD)		332,500.00	210,500.00
Dashain Expenses		-	16,000.00
Dismantle Charge		30,000.00	-
Electrical Works Expenses		728,296.27	207,500.66
Fine and Penalty Expenses		247,160.66	-
Fuel Expenses		291,280.00	252,832.00
Guest Entertainment Expense		863,672.41	313,712.37
Insurance Expenses- vehicles		43,499.01	62,000.00
Internet Expenses		157,068.00	125,145.50
IPO Expenses		643,612.00	643,612.00
Late Fee Expense		-	87,500.00
Machinery & Tools Expenses		101,962.37	311,164.41
LRF Charge		50,000.00	-
Lef Charge		-	175,000.00
Management Charge		80,000.00	-
Meeting Allowance (NEA)		199,416.00	-
Member Ship Renewal Fee Expenses		5,100.00	10,000.00
Miscellaneous/ Puja Expenses		6,203.00	20,310.66
Office Rent Expenses		600,000.00	600,000.00
Donation Expenses		900,000.00	10,000.00
Office Expenses		13,221.00	-
Other Expenses		135,600.00	10,500.00
Postage and Courier Expenses		460.00	805.00
Printing & Stationary Expenses		97,265.00	24,189.10
Quarterly Report Published Expenses		128,057.00	34,804.00
Rating Surveillance Fee Expenses		220,881.10	226,000.00
Office Furniture Repair Expenses		11,000.00	-
Repair and Maintenance Expenses		297,513.80	1,119,980.52
Salary Expenses		7,789,805.33	7,420,982.39
Share Related Expenses		100,000.00	388,012.00
Site Expenses		144,340.00	265,320.00
Testing Charges		35,000.00	-
Transmission Line Expenses		200,000.00	-
Telephone and Communication Expenses		16,498.02	16,750.00
Travelling & Transportation Expenses		61,719.00	286,063.00
Vehicle Rent Expenses		-	19,000.00
Vehicle Registration & renewal Expense		156,740.00	-
Vehicle Repair & Maintenance Expenses		442,301.34	84,001.81
Total		16,314,127.09	13,975,097.99

Particulars	Notes	Year Ended 32 Ashad 2082	Year Ended 31 Ashad 2081
Finance Expenses	4.12		
Interest on BG Loan Expenses(GBL)		2,708,818.84	-
Interest on Overdraft Loan(GBL)		1,555,318.23	2,186,476.78
Interest on Term Loan Expenses (1st GBL)		14,008,015.81	19,928,033.97
Interest on Term Loan Expenses (2nd GBL)		26,100,672.27	51,563,922.41
Interest on Term Loan (3rd GBL)		24,238,373.86	19,936,709.06
Interest on Term Loan (4th GBL)		217,690.41	-
Total		68,828,889.42	93,615,142.22

UNITED IDI-MARDI & R.B. HYDROPOWER LIMITED**Pokhara-17, Kaski, Nepal****Statement of Changes in Equity****For the year ended 32nd Ashad, 2082 (16th July, 2025)****(Amount in NPR)**

Particulars	Share Capital	Share Premium	Revaluation Reserve	Accumulated Profit / (Loss)	Total
Balance as at 31st Ashad 2080 (16th July 2023)	443,100,000.00			18,913,847.90	462,013,847.90
Change in Accounting Policies	-	-	-	-	-
Deferred tax expenses adjusted				-	-
Restated Balance	443,100,000.00	-	-	18,913,847.90	462,013,847.90
Surplus on revaluation properties	-	-	-	-	-
Deficit on revaluation of Investment	-	-	-	-	-
Currency translation differences	-	-	-	-	-
Dividend	-	-	-	(18,656,842.00)	(18,656,842.00)
Net Profit/(Loss) for the period	-	-	-	26,273,479.67	26,273,479.67
Prior Period Adjustment	-	-	-	-	-
Increment	-	-	-	-	-
Issue of Bonus Share	-	-	-	-	-
Issue of Share capital	17,724,000.00	-	-	-	17,724,000.00
Balance as at 31st Ashad 2081 (15th July 2024)	460,824,000.00	-	-	26,530,485.58	487,354,485.58

*Significant Accounting Policies and Notes To the Accounts are intergral parts of Financial Statements***For and on behalf of United Idi-Mardi & R.B. Hydropower Ltd.**Niraj Poudyal
Finance OfficerRoshan K.C.
Managing DirectorPrakash K.C.
ChairmanFCA.Pramod Panthi
Auditor

United Idi-Mardi & R.B. Hydropower Limited

Pokhara-17, Kaski

Schedule 13**Significant Accounting Policies & Other Explanatory Information****1. GENERAL INFORMATION**

United Idi-Mardi & R.B. Hydropower Private Limited was incorporated as a private limited company in the year 2066 B.S under the provisions of Companies Act 2063 of Nepal. The Company was converted into Public Limited company on 2075.01.06. The main objective of the company is to harness country's hydropower potential at a reasonable rate with the maximum utilization of resources (both financial and technical) available in the country.

The Company is operating 'Upper Mardi Khola Hydropower Project' having capacity of 7 MW. The project site is located in Kaski District of Gandaki Province of Nepal.

2. SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of Preparation**

The Financial statement of the Company have been prepared on accrual basis of accounting with Cash Flow Statement which is prepared using indirect method.

The financial Statement comprises the Statement of Financial Position, Statement of Profit & Loss and Other Comprehensive Income in a separate Statement. Statement of Changes in Equity, Cash Flow Statement and Significant Accounting Policies and Notes of Financial Accounts. The Significant accounting policies applied in the preparation of financial statements are set out below in point number 3. These policies are consistently applied to all the years presented, except for the changes in accounting policies disclosed specifically.

2.1.1 Statement of Compliance

The financial statements are prepared under the historical cost convention on an accrual basis and are in accordance with Nepal Accounting Standard & others applicable laws. Further, the Financial Statement has not been prepared in accordance with Nepal Financial Reporting Standards (NFRS).

2.1.2 Reporting Period and approval of Financial Statements

The Company follows the Nepalese Financial Year based on the Nepalese Calendar. The accompanied Financial Statements have adopted by the Board of Directors on its board meeting and have been recommended for approval by shareholder in F.Y 2081/2082 Annual General Meeting.

2.1.3 Functional and presentation Currency

The financial statements are prepared in Nepalese Rupees, which is the company functional currency.

2.1.4 Rearrangement and Reclassification

The figures for previous year rearranged, reclassified and/or restated wherever necessary for the purpose to facilitating comparison. Appropriate disclosures are made wherever necessary.

2.1.5 Significant Accounting Estimates and Judgments:

The Preparation of financial statements in conformity with Nepal Accounting Standard requires the use of certain critical accounting estimated and judgments. It also requires management to exercise judgment in process of applying the Company's accounting policies. The Company makes certain estimates and assumptions regarding the future events. Estimates and judgments are continuously evaluated based on

historical experiences and other factors, including expectations of future events that Believed to be reasonable under the circumstance. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future result could be differing from these estimates any revision to accounting estimates is recognized prospectively in current and future periods, the estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts to assets and liabilities within the next financial year primarily includes:

2.1.6 Useful Life and Residual Value of Property, Plant and Equipment

Management reviews the useful life and residual values of property, plant and equipment at least once a year. Such life is dependent upon and assessment of both the technical life of the assets and also their likely economic life, based on various internal and external factors including relative efficiency and operating costs. Accordingly, depreciable lives are reviewed annually using the best information available to the Management.

2.1.7 Impairment of Property Plant and Equipment

At the end of each reporting period, the Company reviews the carrying amounts of its property, plant and equipment to determine wherever there is any indication that those assets have suffered as impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is the higher of fair value less costs to sell and value in use. But, the impairment testing hasn't been done during this financial year.

2.1.8 Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallizing or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

2.1.9 Defined Benefit Plans

The cost of defined benefits plan and other post-employment benefits and the present value of such obligations are not determined using actuarial valuations, an actuarial valuation involves making various assumptions that may differ from actual development in the future. These include the determination of the discount rate, future salary escalations and mortality rates etc. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. Considering the size and functioning of the company, third party Actuarial Valuation is not made as the number of staffs working in the Company is limited based on cost for defined benefits obligation. Further, currently company doesn't have any defined benefits plans.

2.1.10 Recognition of Deferred Tax Assets

Significant management judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may changes due to market changes or circumstances arising beyond the control of the Company. Since, the company is on a tax holiday period, no deferred tax implications have been considered.

2.1.11 Presentations

For presentation of the Statement of financial Position, assets and liabilities have been bifurcated into current and non-current, by their respective maturities and are disclosed in the notes. All assets apart from property and equipment, investments and deferred taxes assets are taken as current assets unless specific, if any additional disclosures are made in the notes for current and non-current distinction. All Liabilities apart from Net Defined Benefit Obligations are taken as current liabilities unless specific additional disclosures is made in the notes for current and non-current distinction.

The Cash flow from operation within the Statement of Cash Flow have been prepared using the indirect Method.

2.1.12 Materiality and Aggregation

In compliance with NAS 1 "Presentation of Financial Statements" each material class of similar items are presented separately in the Financial Statements. Items of dissimilar nature or functions are presented separately unless they are immaterial.

2.1.13 Cost Constraint

The Company assesses whether the benefits of reporting particular information are likely to justify the cost incurred to provide and use that information. It is consistence with the framework not to maximize the qualitative characteristics of financial information and other Main framework concepts when the cost of doing so would exceed the benefits.

3. ACCOUNTING POLICIES**3.1 Useful Life Residual Value of Property, Plant and Equipment:**

Management reviews the useful life and residual values of property, plant and equipment. Such life is dependent upon an assessment of both the technical life of the assets and also their likely economic life, based on various internal external factors including relative efficiency and operating costs. Accordingly depreciable lives are reviewed using the best information available to the Management.

3.2 Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Group. Potential liabilities that are possible but not probable of crystallizing or are very difficult to quantify reliable are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

3.3 Changes in Accounting Policies

The same accounting policies are normally adopted in each period and from one period to the next to maintain compatibility if the Financial Statement of the entity over time to identify trends in the Financial position, performance and cash flows.

3.4 Going Concern

The Directors have made an assessment of Entity's ability to continue as a going concern and satisfied that it has the resources to continue in the business for the foreseeable future. Furthermore, Board is not aware of any material uncertainties that may cast significant doubt upon Entity's ability to continue as a going concern and they do not intend either to liquidator or to cease operations of it. Therefore, The Financial Statements continue to be prepared on the going concern basis.

3.5 Borrowing Cost

Borrowing costs consist of interest and other costs that an entity incurs in connections with borrowing of funds. Borrowing cost also included differences to extent regards as an adjustment to the borrowing costs.

Borrowing cost directly attributable to the acquisition, construction or production of an assets that necessarily takes a substantial to the acquisition, construction or production of an assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset until such time as the assets are substantially ready for the intended use or sale. All other borrowing costs are expensed in the period in which they occur.

3.6 Employment Benefits

The company has schemes of employment benefits namely provident fund only. The company has a no specific employee service manual till audit date.

Defined contribution plan-Provident Fund, Gratuity

Under defined contribution plans, provident fund, the Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. Contributions to defined contribution schemes (Provident fund) are has no further defined obligations beyond monthly contributions. Contributions to defined contribution schemes are deposited with Employees Provident Fund (Karmachari Sanchaya Kosh).

The Company is not registered with Social Security Fund setup under Social Security Act, 2074.

Defined benefits plan

- i. The Company has not provided any defined benefit plan to its employees.

Short term and long-term employment benefits

- i. A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.
- ii. Liabilities recognized in respect of short-term employee and contractual employees, benefits are measured at the undiscounted amount of benefits expected to be paid in exchange for the related service.

3.7 Provisions, contingencies and commitments

- i. Provision are recognized when the company has a present obligation (legal or constructive) as a result of past event, it is possible that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made the amount of the obligation.
- ii. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain.

- iii. The expense relating to a provision is prepared in the statement of profit and loss net of any reimbursement.
- iv. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.
- v. A provision for onerous contracts is recognized when the expected benefits to be derived by the Company from a contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost continuing with the contract. Before a provision is established, the Company recognizes any impairment loss on the assets associated with that contract.
- vi. A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or present obligation that is not recognized because it is not probable that an outflow of resource will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but disclose its existence in the standalone financial statements.
- vii. A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.
- viii. Commitments include the amount of purchase order (net of advance) issued to parties for completion of assets.
- ix. Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.

4. OTHER EXPLANATORY NOTES

4.1 Property Plant and Equipment

The company has applied the Cost model of accounting for Property and Equipment and those policies have been consistently applied for all its Property and Equipment to all the periods presented. Property, plant and equipment are measured at cost including directly attributable costs incurred for bringing the assets to the present location and condition necessary for it to be capable of operating in the manner intended by the management. Property, plant and equipment are presented at cost less accumulated depreciation.

Subsequent costs are included in asset's carrying amount or recognized as separated assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost the item can be measured reliably. All other repairs and maintenance are charged to Statement of Profit and Loss during the financial period in which they are incurred.

Depreciation and Amortization

- i. Depreciation is recognized so as to write off the cost of assets less their residual values over their useful lives.
- ii. Amortization is recognized on a straight line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with effect of any changes in estimate being accounted for on a prospective basis.

- iii. Depreciation is provided on the written down method based on the estimated useful lives of the assets determined by the management. Depreciation on additions to fixed assets is charged determined by the management. Depreciation on additions to fixed assets is charged on pro-rata basis in the year of purchase. The useful life of the assets and the corresponding rates rate at which the assets are depreciated are as follows:

Category of assets Estimated useful life:

Useful life either the period of time which the asset is expected to be used or the number of production or similar units expected to be obtained from the use of assets. The estimated useful life, residual value and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The Depreciation of project has been considered according to their commercial production year passed.

Commercial Production Year	Depreciation Rate (%) Per year	Total (%)
1-5	1	5
6-10	2	10
11-15	3	15
16-20	4	20
21-25	5	25
26-29	5	20
30	Above	5
	Total	100%

4.2 Intangible Assets

- I. Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets with indefinite useful lives are carried at cost less accumulated impairment losses.

4.3 Other Current Assets

Other current assets include advance payments, lending, deposit and other advances.

4.4 Trade Receivable

The Company has classified as asset as current assets when:

- It expects to realize the asset or intends to sell or consume it in its operating cycle;
- It holds the asset primarily for the purpose of trading;
- it expects to realize the asset within 12 months after the reporting period or;
- The asset is cash or cash equivalent.

Trade and other Receivables which are expected to be realized within 12 months after the reporting period have been classified under current assets. They include receivable from debtors (receivable against message) and remittance commission receivable. They are initially measured at fair value less any provision for impairment. Debtors are assessed on a case by case from impairment. The fair value of such assets is equivalent to their carrying amount.

Majority of receivable balance of the Company is from Nepal Electricity Authority, which is owned by Government of Nepal and therefore have been assumed to have zero risk of recovery. So, no

impairment testing has been made on such receivable.

4.5 Cash and Cash Equivalent

This includes the cash on hand, cash on vault, balance with other banks and financial institutions which are used by the company for management of its short-term commitment.

Cash Balance

Cash balance includes the liquid cash held by the company.

Balance with other Banks

These assets have been classified as financial assets (cash and Cash equivalent) and subsequently measured at amortized costs. Risk associated with these assets are regularly assessed.

The income on interest bearing account is credited to Statement of Profit and Loss Account under interest Income head.

4.6 Current Tax assets/Liability

The company has policy of booking current tax assets/liability by netting off advance income tax with the provision of taxation made.

4.7 Non-Current Assets Held for Sale

The Company classifies non-current assets as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that decision to sell will be withdrawn. Management must be committed to the sale expected within one year from the date of classification.

The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets, its sale is highly probable; and it will genuinely be sold, not abandoned. Non-current assets held for sale are measured at the lower of their carrying amount and the fair value less costs to sell. Assets and liabilities classified as held for sale are presented separately in the consolidated balance sheet.

Property, plant and equipment and intangible assets once classified as held for sale/distribution to owners are not depreciated or amortized. The company has not classified any of its assets as Non-Current Assets held for Sale.

4.8 Share Capital

Financial Instruments issued are classified as equity when there is no contractual obligation to transfer cash, other financial assets or issue available number of own equity instruments. Incremental costs directly attributable to the issue new shares are shown in equity as deduction net of taxes from the proceeds. Dividend on ordinary shares are recognized in equity in the period in which they are declared.

4.9 Reserve

The reserve includes the reserve brought forward, this year profit and deferred tax reserve.

4.9.1 Proposed Dividend

Dividend on ordinary shares are recognized as a liability and deducted from equity when they are approved by the company's shareholders. Interim dividends are deducted from equity when they are paid.

A dividend proposed by the Board of Directors after the reporting date is not recognized as a liability and is disclosed as a note to the financial statements.

Company's board meeting dated 2082/08/28 has proposed 5% bonus shares and 0.26% cash dividend (tax purposes) out of the total reserve till FY 2081/82.

Said proposed dividend has not been adjusted in the financial statements as this is non-adjusting event. Out of the total declared dividend balance not credited to shareholders account is held in the account of Global IME Capital Ltd.

4.10. Secured Borrowing

The fair value of amount due to bank and financial institutions generally approximate their carrying amount. The service charges thus have not been considered while valuing such due and has been directly charged to Statement of Profit and Loss. This includes long-term borrowings.

4.11. Tax

Current Income Tax

Income Tax Expenses comprises current tax provision, the net change in the deferred tax assets or liability in the year and under/over provision made in the previous year. Current tax provision means the amount of tax for the period determined in accordance with the prevailing Income Tax Act, 2058 and the rules framed there under. Current tax shall be based on the taxable profit for the year.

Deferred Tax Asset/Liability

Deferred Tax Assets and liabilities are recognized for the future tax consequences of timing difference between the carrying values of assets and liabilities and their respective tax bases, and operating loss carry forward. Deferred tax assets and liabilities are measured using the enacted or substantively enacted tax rates at the reporting date. Deferred Tax Assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. Deferred tax assets are reviewed at each balance sheet date and appropriately adjusted to reflect the amount that is reasonable/virtually certain to be realized. Since, the company is on a tax holiday period, no deferred tax implications have been considered.

Income tax return for the period hasn't been filled till the date of finalization of this report.

4.12.Short Term Borrowing

Short term loans are expected to be settled within 12 months after reporting period. Therefore, such loans are classified under current liabilities.

4.13 Trade and Other Payables

Company shall classify a liability as current when:

- It expects to settle the liability in its normal operating cycle;
- It holds the liability primarily for trading;
- The liability is due to be settle within 12 months after the repoting or;
- It does not have an unconditional right to fefer settlement of the liability for at least 12 months after the reporting period.

Trade and other payables include sundry creditors,audit fees,TDS payable,salary payable, other expenses payables, PF payables and similar other liabilities that meet the aforementioned conditions. Such amonts are classified as other financial libalities and are initially recognized at fair value and subsequently measured at amortized cost. The fair value of such other financial liabilities is equivalent to their carrying amount.

4.14 Revenue Recognition

Revenue is the gross inflow of economic benefits during the period arising in the course of the ordinary activities of an entity when those inflows result in increase in equity, other than increases relating to contribution from equity participants.

4.15 Sales

Revenue is recognized to the extent that it is probale that economic benefit will flow to the Company and that the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Revenue received during the year is from sales of energy.

The Company has recognized revenue from the sale of electricity amounting to NPR Rs.159,855,660.79 during the year. However, as per the memo received from the Nepal Electricity Authority (NEA), the total energy sales for the same period amounts to NPR 158,173,634.92.

The difference primarily relates to transformer loss adjustments as identified by the company and has communicated this matter to the Nepal Electricity Authority (NEA) through a formal claim letter and has requested verification and settlement of the differential amount. Management considers the difference to be recoverable and has therefore recognized it as revenue for the period.

4.16 Other Income

Other Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Other income includes insurance income as well as miscellaneous income.

4.17 Project Expenses:

Project Expense includes the expenses directly related to the projects and its operation.

4.18 Administrative Expenses

Expenses is the gross outflow of economic benefits during the period arising in the course of the ordinary activities of a company when those outflows result in decrease in equity, other than those relating to payments to equity participants. Expense has been recognized on accrual basis complying

with matching concept.

The company recognizes Administrative Expenses as and when legal or constructive obligation in respect of such expenses arises to the company.

4.19 Finance Expenses

The finance expenses include bank charges, service charges on loans and interest on bank loan. Since the bank loan of the company are of revolving nature, interest, service charges and bank charges in respect of such loan has not been capitalized as part of loan rather charged directly through Statement of Profit and Loss Account.

4.20 Earnings Per Share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in aright issue to existing shareholders, share split and reserve share split (consolidation of shares).

Diluted earnings per share is computed by diving the profit/ (loss) for the year as adjusted For dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

4.21 Related parties

As per NAS 24, the disclosure regarding related parties is provided as under:

List of related parties:

Name of the related parties	Nature of relationship
Prakash K.C	Chairman
Roshan K.C	Managing Director
Kiran K.C	Director
Bishwa Prakash Gautam	Director
Kishwori Karki Godar	Director
Saugat Kumar Wagle	Director
Himshree Foods Western Nepal Ltd.	Sister Concern
Jhyamolongma hydropower Development Pvt Ltd	Sister Concern
K.C Construction Pvt. Ltd.	Sister Concern
Sikles Hydropower Ltd.	Sister Concern
K.C Construction Firm Pvt. Ltd.	Sister Concern
Prem Kumari K.C	Shareholder

During the financial year following payment has been made to the related party:

Particulars	Amount (NPR)
Salary and Allowances to Directors	55,50,000.00
Rent	6,00,000.00

Balances due to/from related parties as on 32nd Ashad 2082,

Particulars	Amount (NPR)
Amount due from	1,56,02,497.00
Amount due to	4,29,96,544.44

4.22 Segment Reporting

The Chief Executive Officer and functional managers of the Company have been identified as the Chief Officer Decision Maker (CODM). The CODM evaluates the Company's Performance and allocates resources based on an analysis of various performance indicators, however the Company is primarily engaged in only one segment viz. "Generation and Sale of electricity" and that all the operations are in Nepal. Hence, the Company does not have any reportable Segment.

4.23 Events after date

The company monitors and assess events that may have potential impact to qualify as adjusting and/or non-adjusting events after the end of the reporting period. All adjusting events are adjusted in the books with additional disclosures and non-adjusting material events are discloses in the notes with possible financial impact to the extent ascertainable. There are no materials events that have occurred subsequent to 32nd Ashad, 2082 till the signing of the financial statement.





युनाईटेड ईदि मर्दि एण्ड आर. वि. हाईड्रोपावर लिमिटेड United Idi Mardi and R.B. Hydropower Ltd

माथिल्लो मर्दि खोला जलविद्युत आयोजना (७ मे.वा.)

रजिष्टर्ड कार्यालय : पोखरा लेखनाथ महानगरपालिका , वार्ड नं. १७, सांग्रीला मार्ग, कारकी

फोन नं. : ९७७-६१-४६५८०६, ५२७८०७, ४६२७७४,

सम्पर्क कार्यालय : ललितपुर महानगरपालिका, वार्ड नं. १, कुपण्डोल

फोन नं. : ०१-५४२०२५४, ०१-५९०७२५४

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