सुपरमाई हाईड्रोपावर लि.

सुपरमाई हाईड्रोपावर परियोजना ७.८ MW.ईलाम

मिति : २०८२।१०।२८

प.सं. आ.व २०८२।८३
च.नं. १०१

श्री नेपाल धितोपत्र बोर्ड
खुमल्टार ललितपुर ।

बिषय: **आ.व.२०८२।८३ को दोस्रो त्रैमासिक वित्तीय बिवरण सम्बन्धमा ।**

महोदय,

उपरोक्त सम्बन्धमा धितोपत्र दर्ता तथा निष्काशन नियमावली २०७३ अनुसुची १४ बमोजिम यस कम्पनीद्धारा तयार पारिएको मिति २०८२।०४।०१ देखि २०८२।०९।३० सम्मको **दोस्रो त्रैमासिक** वित्तीय बिवरण पेश गरेको व्यहोरा जानकारीको लागि अनुरोध गर्दछु ।

संलग्नः

१. अनुसुची १४ बमोजिमका बिवरण ।
२. आ.व.२०८२।८३ को अपरिष्कृत **दोस्रो त्रैमासिक**को वित्तीय बिवरण ।

भवदीय,

रवि पौडेल
प्रमुख कार्यकारी अधिकृत
मोबाईल ९८५७०२९८२९

धितोपत्र दर्ता तथा निष्काशन नियमावली २०७३ नियम २६ उपनियम १ संग सम्बन्धित

अनुसुची -१४

सुपरमाई हाईड्रोपावर लिमिटेड

रजिष्टर्ड कार्यालयः का.म.न.पा.–३०, ज्ञानेश्वर, काठमाण्डौं, फोन नं–०१४५४११३७
Email:supermaihydropower@gmail.com, web: https://supermaihydro.com.np

१. (क) **वित्तीय विवरण**

आ.ब.२०८२।८३ को **दोस्रो त्रैमासिक** विवरण व्यवस्थापनद्धारा तयार पारिएको अपरिष्कृत वित्तीय अवस्थाको विवरण

वित्तीय अवस्थाको विवरण

Particulars	FY 2081/82 Ashad End (Revised- Audited)	FY 2081/82 (II Quarter) Previous Year	FY 2082/83 (II Quarter) This Year
Equity & Liabilities			
Equity			
Equity Share Capital	53,50,00,000.00	53,50,00,000.00	53,50,00,000.00
Other Equity	12,78,06,908.00	10,45,91,939.00	15,50,77,646.00
Total Equity	**62,28,06,908.00**	**63,95,91,939.00**	**69,00,77,647.00**
Non-Current Liabilities			
Long Term Borrowings	68,97,00,000.00	73,39,20,000.00	62,92,00,000.00
Total Non-Current Liabilities	**68,97,00,000.00**	**73,39,20,000.00**	**62,92,00,000.00**
Current Liabilities			
Trade & other Payables	-	32,868.00	2,00,00,000.00
Other Current Liabilities	16,61,605.00	26,63,290.00	18,01,219.00
Provisions	21,42,223.00	34,67,466.00	27,71,028.00
Total Current liabilities	**38,03,828.00**	**61,63,624.00**	**2,45,72,248.00**
Total Equity & Liabilities	**135,63,10,735.00**	**1,37,96,75,563.00**	**1,34,38,49,895.00**
Assets			
Non-Current Assets			
Property, Furniture and Equipment	27,12,501.00	23,61,663.00	24,00,472.00
Intangible Assets	1,25,89,89,561.00	1,27,04,34,533.00	1,23,53,84,961.00
Other Non-Current Assets	1,00,00,000.00	1,00,00,000.00	1,00,00,000.00
Net Property, Plant and Equipment	**1,27,17,02,062.00**	**1,28,27,96,196.00**	**1,24,77,85,434.00**
Current Assets			

सुपरमाई हाईड्रोपावर लिमिटेड

Inventory	61,90,265.00	61,62,206.00	61,90,265.00
Trade & Other Receivable	3,88,32,124.00	4,47,09,865.00	2,51,49,554.00
Cash & Cash Equivalent	1,75,45,017.00	2,05,40,066.00	71,79,864.00
Other Current Assets	2,20,41,267.00	2,54,67,229.00	5,75,44,778.00
Total Current assets	**8,46,08,673.00**	**9,68,79,366.00**	**9,60,64,461.00**
Total Assets	**1,35,63,10,735.00**	**1,37,96,75,563.00**	**1,34,38,49,895.00**

Particulars	**FY 2081/82 Ashad End (Revised- Audited)**	**FY 2081/82 (II Quarter) Previous Year**	**FY 2082/83 (II Quarter) This Year**
Direct Income			
Revenue from Power Sales	19,86,98,280.00	11,66,35,853.00	93,826,042.00
Less : Cost of Sales	2,28,04,263.00	1,34,89,514.00	1,29,07,427.00
Gross Profit/ (Loss)	**17,58,94,017.00**	**10,31,46,339.00**	**8,09,18,615.00**
Add: Indirect Income	1,11,43,440.00	12,36,418.00	3,84,222.00
Less : Indirect expenses			
Employee Benefits	26,77,971.00	10,22,863.00	676,871.00
General and Administrative expenses	71,32,151.00	31,50,089.00	22,00,596.00
Depreciation Expenses	4,74,67,005.00	2,27,97,827.00	2,39,16,629.00
Net Income from Operation	**12,97,60,329.00**	**7,74,11,979.00**	**5,45,08,741.00**
Less : Financial Expenses	5,87,43,998.00	3,03,26,656.00	2,64,00,372.00
Profit Before Bonus &Tax	**7,10,16,331.00**	**4,70,85,323.00**	**2,81,08,369.00**
Less : Provision for Staff Bonus	14,20,327.00	9,41,706.00	562,167.00
Profit Before tax and CSR	**6,95,96,004.00**	**4,61,43,617.00**	**2,75,46,202.00**
Corporate Social Responsibility Exp	695,960.00	461,436.00	275,462.00
Profit Before Tax	**6,89,00,044.00**	**4,56,82,181.00**	**2,72,70,740.00**
Less: Provision for Tax	-	-	
Profit After Tax	**6,89,00,044.00**	**4,56,82,181.00**	**2,72,70,740.00**
Profit/(Loss) transferred to B/S	**6,89,00,044.00**	**4,56,82,181.00**	**2,72,70,740.00**

नोटः लेखापरीक्षण नभएका अंकहरु लेखापरीक्षण पश्चात् सामान्य हेरफेर हुन सक्छन् ।

सुपरमाई हाईड्रोपावर लिमिटेड

ख. **प्रमुख वित्तीय अनुपातहरु**

अवधि	प्रति शेयर आम्दानी रु (EPS)	प्रति शेयर नेटवर्थ रु	प्रति शेयर कुल सम्पत्तिको मुल्य रु
२०८२ पौष मसान्त सम्म	५।१०	१२८।९९	२५१।१९

२. **व्यवसायिक विश्लेषण**

(क) **त्रैमासिक अवधिमा संस्थाको मौज्दात, आम्दानी र तरलतामा कुनै परिवर्तन भएको भए सो को प्रमुख कारण सम्बन्धी विवरण:**

यस आ.व.को पहिलो त्रैमासको अन्तिम समयमा इलाम तथा सो क्षेत्रमा आएको अविरल बर्षाको कारण माईखोलामा आएको बाढी तथा पहिरोको कारण आयोजनामा भएको क्षतिका कारणले असोज १८ गते राती देखि विद्युत उत्पादन बन्द भएकोमा यथासक्य छिटो काम सुचारु हुँदा मंसिर २२ गते देखि मात्र उत्पादन भई ६६ दिन उत्पादन बन्द हुन गई बिकी आम्दानीमा भारी गिरावट आएको छ।

(ख) **आगामी अवधिको व्यवसायिक योजना सम्बन्धमा व्यवस्थापनको विश्लेषणात्मक विवरण:**

यस बर्ष कम्पनीले अन्य विभिन्न सम्भावित लगानीका क्षेत्रहरु खोजी तथा पहिचान गरी लगानीमा बृद्धि गर्ने योजना राख्दै अगाडि बढेको छ। त्यसका लागि बोर्ड बैठकबाट हकप्रद सेयरको निर्णय गरि आगामी साधारण सभामा पेश गरिने भएको छ।

(ग) **विगतको अनुभवबाट, संगठित संस्थाको मौज्दात, नाफा वा नगद प्रवाहमा तात्विक असर पार्न सक्ने घटना, अवस्था आदी भएमा सो सम्बन्धी विश्लेषणात्मक विवरण:**

कम्पनीले व्यवसायिक उत्पादन गरेको ५ बर्ष भन्दा बढी सयम भईसकेकोले नयाँ मेशिनहरु थप वा बेला बेलामा मर्मत गरिरहनु पर्नेछ साथै अत्यावस्यक मेसिनरी सर-सामाग्रीहरु खरिद गरि मौज्दात गरि राख्नु पर्ने भएको कारणले कम्पनीको खर्चमा बृद्धि भई तरलता वा नाफामा थप प्रभाव परेको छ।

३. **कानूनी कारबाही सम्बन्धी विवरण:**

यस त्रैमासिकमा संस्थाले वा संस्था विरुद्ध साथै संस्थापक र संचालक विरुद्ध कुनै मुद्दा मामिला परे/गरेको छैन।

४. **संस्थाको शेयर कारोबार सम्बन्धी विश्लेषण:**

धितोपत्र बजारमा संस्थाको सर्वसाधारण शेयर सुचीकरण भई उल्लेखनीय रुपमा कारोबार भईरहेको रहेको छ। साथै यस कम्पनीका संस्थापक तथा सर्वसाधारण तर्फ आयोजना प्रभावित क्षेत्रका स्थानीय वासिन्दा र कर्मचारीहरुको स्वामित्वमा रहेको शेयरको लक इन अवधि (Lock In Period) नियमानुसार यही फाल्गुन ४ गते देखि समाप्त हुनेछ।

सुपरमाई हाईड्रोपावर लिमिटेड

अधिकतम मुल्य	न्युनतम मुल्य	अन्तिम मुल्य	कारोबार दिन	शेयर संख्या
८२३।२०	७०३।००	७१६।००	५५	१,२९,२६८।००

५. **समस्या तथा चुनौती:**

संस्थाले वहन गर्नु परेको समस्या तथा चुनौतीहरु बजारमा रहेको यस्तै प्रकृतिको अन्य संस्थाहरु सरह नै छन्। अन्य समस्या र चुनौती समाधानका उपायहरु बारेमा संचालक समितिले समय समयमा समिक्षा गरि आवश्यक रणनीति बनाई सो को निराकरणको उपाय अवलम्बन गर्ने गरेको छ। बर्षायाममा उत्पादित अधिक बिद्युतको भुक्तानी नदिने र बेला बेला लोड घटाउनु पर्ने र सुख्खा याममा उत्पादन कम हुने यस कम्पनीको मुख्य चुनौती रहेको छ।

६. **संस्थागत सुशासनः**

संस्थागत सुशासन अभिबृद्धिका लागि व्यवस्थापनले कर्मचारी प्रशासन विनियमावली तर्जुमा कर्मचारीहरुको सेवा शर्त निर्धारण, वृद्धि विकास, आवश्यक कार्यकक्ष र सामाग्रीहरुको समुचित व्यवस्था गर्न उचित वातावरण तयार गर्ने गरेको छ।

७. **सत्य, तथ्य सम्बन्धमा कार्यकारी प्रमुखको उद्घोषणः**

आजका मितिसम्म यस प्रतिवेदनमा उल्लेखित जानकारी तथा विवरणहरुको शुद्धता सम्बन्धमा म व्यक्तिगत रुपमा उत्तरदायित्व लिन्छु। साथै, म यो उद्घोषण गर्दछु कि मैले जाने बुझेसम्म यस प्रतिवेदनमा उल्लेखित विवरणहरु सत्य, तथ्य र पूर्ण छन् र लगानीकर्ताहरुलाई सू–सुचित निर्णय लिन आवश्यक कुनै विवरण, सूचना तथा जानकारीहरु लुकाइएको छैन।

Supermai Hydropower Limited

Gyaneshwor, Kathmandu, Nepal



Second Quarter
Financial Statement

FY 2082/83

Supermai Hydropower Limited
Kathmandu -30, Gyaneshwor , Nepal
Statement of Financial Position

Particulars	Sch.	FY 2081/82 Ashad End (Audited)	Second Quarter	
			FY 2081/82 Poush End	FY 2082/83 Poush End
Equity & Liabilities				
Equity				
Equity Share Capital	1	535,000,000	535,000,000	535,000,000
Other Equity	2	127,806,908	104,591,939	155,077,647
Total Equity		**662,806,908**	**639,591,939**	**690,077,647**
Non Current Liabilites				
Long Term Borrowings	3	689,700,000	733,920,000	629,200,000
Total Non Current Liabilities		**689,700,000**	**733,920,000**	**629,200,000**
Current Liabilities				
Short Term Loan	4	-	-	-
Trade & other Payables	5	-	32,868	20,000,000
Other Current Liabilities	6	1,661,605	2,663,290	1,801,219
Provisions	8	2,142,223	3,467,466	2,771,028
Total Current liabilities		**3,803,828**	**6,163,624**	**24,572,248**
Total Equity & Liabilities		**1,356,310,735**	**1,379,675,563**	**1,343,849,895**
Assets				
Non-Current Assets				
Property, Furniture and Equipment	7	2,712,501	2,361,663	2,400,472
Intangible Assests		1,258,989,561	1,270,434,533	1,235,384,961
Other Non Current Assets		10,000,000	10,000,000	10,000,000
Net Property, Plant and Equipment		**1,271,702,062**	**1,282,796,196**	**1,247,785,434**
Current Assets				
Inventory	9	6,190,265	6,162,206	6,190,265
Trade & Other Receivable	10	38,832,124	44,709,865	25,149,554
Cash & Cash Equivalent	11	17,545,017	20,540,066	7,179,864
Other Current Assets	12	22,041,267	25,467,229	57,544,778
Total Current assets		**84,608,673**	**96,879,366**	**96,064,461**
Total Assets		**1,356,310,735**	**1,379,675,563**	**1,343,849,895**
		(0.00)	*(0.00)*	*(0.00)*

सुपरमाई हाईड्रोपावर लिमिटेड

Supermai Hydropower Limited

Kathmandu -30, Gyaneshwor , Nepal

Statement of Profit & Loss

Particulars	Sch.	FY 2081/82 Ashad End (Audited)	Second Quarter	
			FY 2081/82 Poush End	FY 2082/83 Poush End
Direct Income				
Revenue from Power Sales	13	198,698,280	116,635,853	93,826,042
Less : Cost of Sales	14	22,804,263	13,489,514	12,907,427
Gross Profit/ (Loss)		**175,894,017**	**103,146,339**	**80,918,615**
Add: Indirect Income	15	11,143,440	1,236,418	384,222
Total Income		**187,037,456**	**104,382,758**	**81,302,837**
Less : Indirect expenses				
Employee Benefit Expenses	16	2,677,971	1,022,863	676,871
General and Administrative expenses	17	7,132,151	3,150,089	2,200,596
Depreciation		47,467,005	22,797,827	23,916,629
Net income from Operation		**129,760,329**	**77,411,979**	**54,508,741**
Less : Financial Expenses	18	58,743,998	30,326,656	26,400,372
Profit Before Bonus &Tax		**71,016,331**	**47,085,323**	**28,108,369**
Less : Provision for Staff Bonus	19	1,420,327	941,706	562,167
Profit Before tax and CSR		**69,596,004**	**46,143,617**	**27,546,202**
Corporate Social Responsibility Exp	20	695,960	461,436	275,462
Profit Before Tax		**68,900,044**	**45,682,181**	**27,270,740**
Less: Provision for Tax		-	-	-
Profit After Tax		**68,900,044**	**45,682,181**	**27,270,740**
Profit/(Loss) transferred to Balance Sheet		**68,900,044**	**45,682,181**	**27,270,740**

सुप्रमाई हाईड्रोपावर लिमिटेड

Supermai Hydropower Limited

Kathmandu -30, Gyaneshwor , Nepal

Statement of Cash Flow

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Cash Flow From Operating Activities:			
Net Profit /(Loss)	68,900,044	45,682,181	27,270,740
Add:			
Depreciation	47,467,005	22,797,827	23,916,629
Financial Cost	58,743,998	30,326,656	26,400,372
Other non operating Income	(11,143,440)	(1,236,418)	(384,222)
Cash Flow from Operating activities before changes in W/C	**163,967,607**	**97,570,245**	**77,203,518**
Cash Flow From Changes in Working Capital			
(Increase)/ Decrease in Current Assets	27,722,262	18,446,616	(21,820,941)
Increase/ (Decrease) in Current Liabilities & Provisions	(2,591,467)	(228,776)	20,768,420
Net Cash Flow From Operating Activities	**189,098,402**	**115,788,085**	**76,150,997**
Cash Flow from Investing Activities			
(Increase)/Decrease in Property, Plant & Equipment	(949,250)	(288,400)	-
Purchase of intangible assests	(15,953,721)	(3,039,527)	-
Investment	-	-	-
Net Cash Flow From Investing Activities	**(16,902,972)**	**(3,327,927)**	**-**
Cash Flow from Financing Activities			
Increase/(Decrease) in Paid up Share Capital	35,000,000	35,000,000	-
Share Issue Cost	-	-	-
Less: Dividend (inc. Bonus Share)	(63,155,000)	(63,155,000)	
Re-Payment of Borrowings	(95,645,000)	(51,425,000)	(60,500,000)
Financial Cost payment	(58,743,998)	(30,326,656)	(26,400,372)
Financial Income	11,143,440	1,236,418	384,222
Net Cash Flow From Financing Activities	**(171,400,558)**	**(108,670,237)**	**(86,516,150)**
Total Cash Flow From All Activities	**794,872**	**3,789,921**	**(10,365,153)**
Opening Cash & Cash Equivalent	16,750,145	**16,750,145**	**17,545,017**
Closing Cash & Cash Equivalent	**17,545,017**	**20,540,066**	**7,179,864**
	0	0	(0)

सुपरमाई हाईड्रोपावर लिमिटेड

Supermai Hydropower Limited
Gyaneshwor, Kathmandu, Nepal
Statement of Changes in Equity
For the period till Ashad End, 2082

Particulars	Equity Share Capital	Share Premium	Revaluation Reserves	General Reserve	Other Reserves	Total
Opening Balance as on 2081.09.30	535,000,000	-	-	127,806,908	-	**662,806,908**
Changes in Accounting Policy	-	-	-	-	-	-
Restated Balance	**535,000,000**	-	-	**127,806,908**	-	**662,806,908**
Profit(loss) for the period	-			27,270,740		**27,270,740**
Transferred to General reserve	-	-	-	-	-	-
Dividend to share holders	-			-		-
Closing Balance as on 2081.12.30	**535,000,000**	-	-	**155,077,647**	-	**690,077,647**

Supermai Hydropower Limited

Kathmandu -30, Gyaneshwor , Nepal

Schedule to and forming part of Financial Statement

Equity Share Capital

Schedule-1

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Authorized Share Capital:			
50,00,000 Equity Shares of Rs. 100/- each	535,000,000	535,000,000	535,000,000
Issued Share Capital:			
Issued Share Capital Equity shares @ 100 each			
Promoter's Holding	535,000,000	535,000,000	535,000,000
General Public Holding			
Paid up Share Capital:			
Promoter's Holding	428,000,000	428,000,000	428,000,000
General Public Holding	107,000,000	107,000,000	107,000,000
Total	**535,000,000**	**535,000,000**	**535,000,000**

Other Equity

Schedule-2

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Opening Reserve & Surplus	122,064,758	122,064,758	127,806,908
Add: Net profit/(loss) during the year	68,900,044	45,682,181	27,270,740
Less: Dividend Distribution	-	-	-
Cash Form	**(26,406,000)**	**(26,406,000)**	
Bonus Share form	**(36,749,000)**	**(36,749,000)**	
Dividend Payable	**(2,895)**	-	-
Total	**127,806,908**	**104,591,939**	**155,077,647**

Long Term Borrowings

Schedule-3

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Nabil Bank Ltd	689,700,000	733,920,000	629,200,000
Rastriya Banijaya Bank	-	-	-
Total	**689,700,000**	**733,920,000**	**629,200,000**

Short term Borrowing

Schedule-4

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Term Loans			
Samriddhi Finance	-	-	-
Total	-	-	-

Supermai Hydropower Limited
Kathmandu -30, Gyaneshwor , Nepal
Schedule to and forming part of Financial Statement

Trade & other Payables Schedule-5

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
United Ajod Insurance (Advance Received)	-	-	20,000,000
World Link Communication Pvt Ltd	-	32,868	-
Total	**-**	**32,868**	**20,000,000**

Other Current Liabilities Schedule-6

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Audit fee Payable	278,750	139,375	139,375
Royalty Payable DOED	776,658	895,030	504,631
Fixed Royalty Payable	-	195,000	390,000
Bay Charge Payable	-	108,000	216,000
Other Payable	306,625	223,000	-
Salary Payable	-	570,676	36,815
Tax Audit Fee Payable	-	-	139,375
House Rent Payble	-	-	-
Cash dividend payable	2,895		2,895
TDS Payable	257,635	388,314	121,100
PF Payable	39,043	143,895	251,029
Total	**1,661,605**	**2,663,290**	**1,801,219**

Provisions Schedule-8

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Provision for Staff Bonus	1,420,327	2,390,968	1,982,494
Provision for CSR	721,896	1,005,872	788,534
Provision for Expenses	-	70,625	-
Total	**2,142,223**	**3,467,466**	**2,771,028**

Inventory Schedule-9

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
EM Stock			
Spare Parts	6,190,265	6,162,206	6,190,265
Total	**6,190,265**	**6,162,206**	**6,190,265**

सुपरमाई हाइड्रोपावर लिमिटेड

Supermai Hydropower Limited
Kathmandu -30, Gyaneshwor , Nepal
Schedule to and forming part of Financial Statement

Trade and Other Receivable

Schedule-10

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Sundry Debtors (NEA Receivable)	38,832,124	44,709,865	25,149,554
Total	**38,832,124**	**44,709,865**	**25,149,554**

Cash & Cash Equivalent

Schedule-11

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Cash in Hand	-	228,617	-
Balance with Banks			
Current Accounts	17,545,017	20,311,449	7,179,864
Total	**17,545,017**	**20,540,066**	**7,179,864**

Other Current Assets

Schedule-12

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Advacne to staff	141,730	1,548,343	466,118
Loan & Advance-Vehicle	-	1,450,500	-
Advance Other		97,402	
Prepaid Expenses	-		-
Prepaid Insurance	2,025,131	3,080,720	4,506,479
Prepaid Fixed Royalty exp	195,000		195,000
Prepaid Bay Charge			
Prepaid ICRA Nepal Ltd	75,055	114,633	75,055
Prepaid RTS Merchant Banking	47,918		47,918
Prepaid Internet & Commu Exp-site	44,948		44,948
Prepaid Internet & Commu Exp-HO	-		-
Prepaid Expenses	-	359	1,807
CC TV Station	100,000	100,000	100,000
TDS Receivable	1,428,079	1,329,391	1,485,712
Flovel Energy PVT Ltd	1,685,132	1,437,556	2,053,652
Delta Hydro solution	689,790	689,790	-
Shreekanta Nirman Sewa	-		28,000,000
Advance Other	-		20,000,000
Fixed Deposit			
Samridhhi Finance Company	15,000,000	15,000,000	-
Prime Bank ltd	-	-	-
Margin & Deposits			
Bank Guarantee Deposit	300,000	300,000	300,000
LC & TT Margin	65,530	44,080	25,135
Cash Margin	-	15,000	
Other Deposit	10,300	10,300	10,300
Deposit - IRD	232,655	232,655	232,655
Buddhiman Gurung -House owner	-	16,500	-
Insurance claim Receivable	-		-
Total	**22,041,267**	**25,467,229**	**57,544,778**

सुपरमाई हाइड्रोपावर लिमिटेड

Supermai Hydropower Limited
Kathmandu -30, Gyaneshwor , Nepal
Schedule to and forming part of Financial Statement

Revenue

Schedule-13

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Revenue From Energy Sales	198,698,280	116,635,853	93,826,042
Less: Short Supply	-	-	-
Total	**198,698,280**	**116,635,853**	**93,826,042**

Cost of Sales

Schedule-14

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Opening Stock of Spareparts	5,415,128	5,415,128	6,190,265
Add: Purchase during the year	1,426,688	706,688	1,301,522
Add: Custom Clearing Expenses	256,659	257,317	649,230
Less: Closing Stock	6,190,265	6,162,206	6,190,265
Cost of Stock	**908,210**	**216,927**	**1,950,752**
Add: Other Direct Expenses			
Site office Expenses (Annex-1)	9,639,827	5,301,048	4,099,384
Backfeed Energy Charges	102,983	99,712	136,199
Fixed Royalty Expenses	780,000	390,000	390,000
Revenue Royalty Expenses	3,974,655	2,332,708	1,876,521
Project Insurance Expense	4,913,260	3,785,378	4,073,665
Bay Charge	419,277	216,000	216,000
Repair and Maitenance - site	-		-
Repair & Maintenance - Vehicle	284,364	20,428	5,100
Repair & Maintenance - Transmission Line	509,116	509,116	-
Repair & Maintenance - Electromechanicals	111,344	-	98,475
Repair & Maintenance - Civil	1,023,013	543,308	-
Repair & Maintenance - General	138,215	74,889	61,332
Total	**22,804,263**	**13,489,514**	**12,907,427**

Other Income

Schedule-15

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Interest Income	11,143,440	1,236,418	384,222
Other Income	-	-	-
Total	**11,143,440**	**1,236,418**	**384,222**

Employee Benefit Expenses

Schedule-16

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Salary & Allowances	2,004,213	993,038	630,214
PF, Gratuity and Leave exp-HO	673,758	29,825	46,657
	-	-	-
Total	**2,677,971**	**1,022,863**	**676,871**

सुपरमाई एचईपावर लिमिटेड

Supermai Hydropower Limited

Kathmandu -30, Gyaneshwor , Nepal

Schedule to and forming part of Financial Statement

General and Administrative Expenses Schedule-17

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Audit Fee	282,500	70,625	-
AGM Expenses	369,379	206,150	-
Board Meeting Allowance	1,754,000	980,000	700,000
Advertisment Expenses	263,766	113,760	29,323
Coourier charges	-	1,650	340
Fuel Expenses	125,038	84,500	28,340
Charity & Donation	-		-
Insurance Expenses	239,302	6,448	20,351
Internet and Communication Expenses	137,623	117,909	26,500
Legal Expenses/ Fees	364,390	22,600	-
Office Rent Expenses	645,000	330,000	240,000
Office Cleaning Expenses	81,570		33,900
Printing and Stationery Expenses	124,876	76,476	49,325
Repair & Maintenance Expenses			
Repair and Maintenance Vehicle	75,268	-	2,660
Repair and Maintenance Office (General)	9,040	5,200	34,200
Refreshment and Hospitality	448,427	352,705	404,405
Dashain Expenses-HO			103,500
Puja Expenses	28,000	20,000	1,800
Staff Tiffin & Meeting Expenses	409,686	189,813	73,769
Travelling Expenses	334,441	19,033	308,421
Local Conyeyance	-	-	-
RTS Expenses and Bonus Listing	542,151	57,740	-
Credit Rating Fee	302,703	184,629	13,083
Fee and Subscription	-	215,436	-
Renewal Fee (NEPSE & CDSC)	200,000	50,000	100,000
Rates and Taxes	205,436	33,630	5,430
Water & Electricity Expenses	12,261	8,461	-
Miscelleneous Expenses	94,657	3,325	5,000
Books & periodicals	-	-	-
Vehicle Renew Tax	50,858		3,300
Consultancy Fee	-	-	16,950
Website Expenses	15,000		
Software AMC Charges	6,780		-
ERC Expenses	10,000		
Total	**7,132,151**	**3,150,089**	**2,200,596**

Finance Cost Schedule-18

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Bank Charges	36,783	32,978	12,672
Loan Management Fee	-	-	100,000
Interest on bank Loan	58,707,215	30,293,678	26,287,700
Total	**58,743,998**	**30,326,656**	**26,400,372**

सुपरमाई हाईड्रोपावर लिमिटेड

Supermai Hydropower Limited
Kathmandu -30, Gyaneshwor , Nepal
Schedule to and forming part of Financial Statement

Staff Bonus

Schedule-19

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Staff Bonus Expenses	1,435,315	941,706	562,167
Total	**1,435,315**	**941,706**	**562,167**

Corporate Social Responsibility Cost

Schedule-20

Particulars	FY 2081/82 Ashad End (Audited)	Second Quarter	
		FY 2081/82 Poush End	FY 2082/83 Poush End
Corporate Social Responsibility Cost	703,305	461,436	275,462
Total	**703,305**	**461,436**	**275,462**

Annex -1
Site Expenses

			Second Quarter	
	Site Expenses	**FY 2081/82 Ashad End (Audited)**	**FY 2081/82 Poush End**	**FY 2082/83 Poush End**
1	Consumable Store-Site	104,546	78,220	-
2	Meter Installation Cost	-		-
3	Trasnmission Line Maintenace Works	11,035		-
4	Bolero Renew Expenses	-		-
5	Dashain Bonus Expenses -Site	185,000	185,000	90,000
6	Fuel Expenses-Site Office	374,436	143,964	98,926
7	Godak Meter Reading Expenses	96,510	45,900	28,000
8	Internet and Communication -Site	129,900	95,011	7,535
9	Kitchen Expenses-Site	1,154,636	516,095	356,435
10	Medical Expennses-Site	27,390	330	-
11	Miscelleneous Expenses -Site	69,537	69,027	-
12	Office Cleaning Expenses-Site	-	103,085	-
13	Office Expenses-Site	162,269	-	9,405
14	Other Assets-Site	-		-
15	PF Expenses-Site	383,175	128,479	222,130
16	Plantation Expenses-Site	48,610	1,600	-
17	Postage & Courier-Site	-		200
18	Printing and Stationary Exp- Site Office	17,287	4,215	1,500
19	Salary and Allowance Expenses-Site Office	6,699,061	3,891,828	2,678,009
20	Puja Expenses(tihar)-Site	26,290	25,090	21,910
21	Refreshment and Hospitality-Site	-		559,770
22	Survey Expenses(Design)	78,500		8,535
23	Travelling Expenses-Site	8,610	-	3,035
24	Transportation Expenses-Site	15,000	-	-
25	Water and Electricity Expenses- Site	48,035	13,205	13,994
	Total	**9,639,827.04**	**5,301,048.30**	**4,099,384.28**

(0.00)

Supermai Hydropower Limited

Kathmandu-30 , Gyaneshor, Nepal

FY 2082/83 as on End of Poush

Schedule 7

Particulars	Service Concession Agreeemnet					Intangibles			Office Assets		
	Freehold Land	Building	Civil Structures	Hydro mechanical Equipments	Electro mechanical Equipments	Service Concession agreement	Computer Software	Total	Office Equipments & Furniture	Vehicle	Total
Cost											
Opening Balance as on 2082.03.31	53,379,975	18,300,469	764,632,535	345,870,980	380,884,954	1,563,068,913	131,080	1,563,199,993	6,773,273	3,821,192	1,573,794,459
Additions						-		-			-
Disposals	-	-	-	-	-		-	-	-	-	-
Closing Balance	53,379,975	18,300,469	764,632,535	345,870,980	380,884,954	1,563,068,913	131,080	1,563,199,993	6,773,273	3,821,192	1,573,794,459
Accumulated Depreciation											
Rate of Depreciation							*0*		*0*	*0*	
Method	*SLM*	*SLM*	*SLM*	*SLM*	*SLM*	*SLM*	*WDV*		*WDV*	*WDV*	
Estimated Remaining Useful Life	*26.67 Years*	*26.67 Years*	*26.67 Years*	*26.67 Years*	*26.67 Years*	***26.67 Years***					
Opening Balance as on 2082.03.31	10,766,572	3,635,872	147,311,050	71,473,921	70,910,360	304,097,775	112,656	304,210,431	5,142,131	2,739,834	312,092,396
Depreciation during the year	798,901	274,927	11,573,331	5,144,302	5,811,297	23,602,758	1,842	23,604,601	203,893	108,136	23,916,629
Disposals											
Closing Balance	11,565,473	3,910,799	158,884,381	76,618,222	76,721,658	327,700,534	114,498	327,815,032	5,346,024	2,847,970	336,009,026
Net Book Value	41,814,502	14,389,670	605,748,154	269,252,757	304,163,296	1,235,368,380	16,582	1,235,384,961	1,427,250	973,222	1,237,785,433

Supermai Hydropower Limited

For the period of Poush End, 2082

Actual Generation (KWH) till year

S.N	Month	Days	First Contract	FY 2075.76	FY 2076-77	FY 2077-78	FY 2078-79	FY 2079-80	FY 2080-81	FY 2081-82	FY 2082-83			
											Days	Contract Energy (KWH)	Actual Generation (KWH)	Ach%
1	Shrawan	31	5457910	-	6,058,530	5,802,790	6,225,170	5,974,620	6,168,560	6,242,590	31	5,457,910	5,317,390	97.43
2	Bhadra	31	5457910	-	6,003,380	6,093,100	6,063,370	5,946,820	6,084,840	5,988,540	31	5,457,910	4,753,980	87.10
3	Ashoj	31	5457910	-	5,929,830	5,815,700	5,864,300	5,741,530	4,776,510	1,940,500	31	5,457,910	2,420,920	44.36
4	Kartik	30	5281848	2,017,430	4,522,320	4,757,790	4,832,340	4,360,420	3,864,600	1,796,420	30	5,281,848	-	-
5	Mansir	29	4313093	2,154,870	2,650,280	2,671,480	3,451,150	2,512,520	2,438,980	3,067,640	29	4,313,093	699,470	16.22
6	Paush	30	2922352	1,681,910	1,961,930	1,789,350	2,335,050	1,739,000	1,600,790	1,882,860	30	2,922,352	2,223,110	76.07
7	Magh	29	1842123	1,279,600	1,532,990	1,329,990	1,761,920	1,213,150	1,274,460	1,447,310	29	1,842,123		-
8	Falgun	30	1764880	1,339,630	1,388,890	1,059,180	1,192,790	967,990	1,013,610	1,092,350	30	1,764,880		-
9	Chaitra	30	1805196	1,485,940	1,206,450	943,950	1,251,220	1,240,510	1,295,020	969,550	30	1,805,196		-
10	Baishakh	31	2768462	1,874,940	1,512,220	1,322,490	1,936,730	1,156,790	1,246,930	1,742,630	31	2,768,462		-
11	Jestha	31	4692767	2,204,820	3,329,370	2,648,010	3,594,730	1,752,030	2,094,080	2,394,980	31	4,692,767		-
12	Ashad	32	5633971	3,720,430	5,471,430	5,659,430	6,137,530	5,748,220	5,458,000	4,670,190	32	5,633,971		-
	Total		**47398422**	**17,759,570**	**41,567,620**	**39,893,260**	**44,646,300**	**38,353,600**	**37,316,380**	**33,235,560**	**365**	**47,398,422**	**15,414,870**	**32.52%**

Supermai Hydropower Limited

Kathmandu -30, Gyaneshwor, Nepal

NEA Revenue Details

Months	Contract Energy	Last Year 2081/82			This Year 2082/83			Remarks
		Generation	Achieve	Bills	Generation	Achieve	Bills	
Shrawan	5,457,910	6,242,590	114%	31,099,520	5,317,390	97%	29,195,435	
Bhadra	5,457,910	5,988,540	110%	30,127,663	4,753,980	87%	26,108,965	
Ashoj	5,457,910	1,940,500	36%	10,653,337	2,420,920	44%	13,290,105	
Kartik	5,281,848	1,796,420	34%	9,846,742	-	0%		
Mansir	4,313,093	3,067,640	71%	16,834,493	699,470	16%	3,838,483	The Plant was Closed from 18th Ashoj to Mansir 22 Due to heavy fainfall
Poush	2,922,352	1,882,860	64%	18,074,099	2,223,110	76%	21,393,054	
Magh	1,842,123	1,447,310	79%	13,865,037		0%		
Falgun	1,764,880	1,092,350	62%	10,451,888		0%		
Chaitra	1,805,196	969,550	54%	9,328,227		0%		
Baishkh	2,768,462	1,742,630	63%	9,584,394		0%		
Jestha	4,692,767	2,394,980	51%	13,170,593		0%		
Ashad	5,633,971	4,670,190	83%	25,662,287		0%		
Total	**47,398,422**	**33,235,560**	**70%**	**198,698,280**	**15,414,870**	**33%**	**93,826,042**	0