

National Hydro Power Company Limited
Kathmandu, Nepal
Unaudited Statement of Financial Position (Quarterly)
As on 29th Poush 2081
Second Quarter ended of Fiscal Year 2081/82

Amount in NPR

Particulars	This Quarter ending As on 29th Poush 2081	Previous Quarter ending As on 30th Ashwin 2081	Corresponding Previous Quarter ending As on 29th Poush 2080
Assets			
Non-Current Assets			
Property, Plant and Equipment	27,218,553	26,965,688	25,755,457
Less: Accumulated Depreciation	16,742,459	16,160,435	16,565,520
General Assets (Net)	10,476,094	10,805,253	9,189,937
Project Assets (Indrawati III)	2,041,837,412	2,041,837,412	2,106,170,603
Less: Accumulated Depreciation	1,060,070,142	1,049,795,297	1,065,530,003
Project Assets (Net)	981,767,270	992,042,115	1,040,640,601
Project Assets Under Development (Lower Indrawati)	1,248,662,208	1,150,093,854	1,084,184,304
Intangible Assets (Net)	-	-	-
Investment Property	67,830,000	67,830,000	-
Right to Use Assets	452,499	603,332	-
Deferred Tax Assets	-	-	-
Total Non-Current Assets	2,309,188,071	2,221,374,553	2,134,014,842
Current Assets			
i) Trade Receivables	32,395,029	37,054,036	33,929,642
ii) Cash And Cash Equivalents	9,114,336	2,476,402	2,030,127
iii) Investment in Equity Instruments	734,441,979	734,829,639	810,205,500
iv) Other Financial Assets	12,971,940	23,570,940	23,570,940
Current Tax Assets	-	-	-
Other Current Assets	147,850,387	145,117,946	1,969,466
Total Current Assets	936,773,671	943,048,963	871,705,675
Total Assets	3,245,961,742	3,164,423,517	3,005,720,517
Equity and Liabilities			
Equity			
Equity Share Capital	2,467,162,915	2,467,162,915	2,467,162,916
Other Equity	(78,627,991)	(85,363,574)	45,956,573
Total Equity	2,388,534,924	2,381,799,341	2,513,119,489
Non-Current Liabilities			
i) Borrowings	467,650,826	416,552,346	188,190,120
Deferred Tax Liabilities	157,733,289	153,193,021	-
Total Non-Current Liabilities	625,384,115	569,745,367	188,190,120
Current Liabilities			
i) Borrowings	106,431,549	82,524,786	109,477,107
ii) Other Financial Liabilities	121,163,009	75,757,843	189,136,247
Current Tax Liabilities	-	44,647,346	5,797,554
Other Current Liabilities	4,448,145	9,948,834	-
Total Current Liabilities	232,042,703	212,878,809	304,410,908
Total Equity and Liabilities	3,245,961,742	3,164,423,517	3,005,720,517

National Hydro Power Company Limited

Kathmandu, Nepal

Unaudited Statement of Profit or loss and Other Comprehensive Income (Quarterly)

For the period ending 1st Kartik 2081 to 29th Poush 2081

First Quarter of Fiscal Year 2081/82

Particulars	Amount in NPR		
	This Quarter FY 2081-82	Previous Quarter FY 2081-82	Corresponding Quarter FY 2080-81
Revenue From Operation	52,375,661	37,733,801	54,688,571
Cost of Sales	14,317,097	21,736,778	16,985,974
Gross Profit	38,058,564	15,997,022	37,702,597
Other Income			84,543
Depreciation and Amortisation Expenses	11,007,702	7,888,713	14,971,446
Administrative & General Expenses	4,537,234	3,872,662	6,697,950
Employee Benefit Expenses	3,519,728	4,663,750	-
Profit/Loss From Operation	18,993,900	(428,103)	16,117,744
Gain/(Loss) on Investment through FVTPL	(387,661)	519,121	-
Finance Costs	6,368,438	3,207,564	6,253,482
Profit Before Bonus, Tax & CSR Expenses	12,237,801	(3,116,546)	9,864,262
Provision for Staff Bonus	244,756	-	197,285
Profit Before Tax & CSR Expenses	11,993,045	(3,116,546)	9,666,977
Prior Period Written Back	-	6,323,966	1,386,051
Less: Tax Expenses			
1) Current Tax	597,264	-	2,699,278
2) Deferred Tax Expenses/(Income)	4,540,267	(656,507)	-
Provision for Corporate Social Responsibility (CSR)	119,930	-	98,643
Profit/(Loss) for the period	6,735,583	3,863,927	8,846,963
Other Comprehensive Income (Loss)			
Total Comprehensive Income For the Year	6,735,583	3,863,927	8,846,963

Note:

1) The above figures are subject to change as per direction of the regulatory/ External Auditors.

2) The figures for previous quarter have been restated , regrouped wherever necessary including NFRS Adjustments which might vary from previous quarter published figure.

3) Corresponding Figure as on 29th Poush 2080 has been presented on GAAP Basis.