

- 1) SCA Assets under Development includes a sum of NPR 21.048 Crores accounted for based on interim payment certificates from the contractor for which tax invoices were not obtained.
- 2) Advance for SCA Assets under Development includes a sum of NPR 10.305 Crores which remained outstanding for more than three years on the reporting date. The recoverability of the amount was uncertain and possible impairment allowances have not been provided for.