



Greenlife Hydropower Ltd.

16th Annual
Report
2081/82



संचालक समिति

अध्यक्ष	श्रीमती याड्चेन डोमा लामा
प्रबन्ध संचालक	श्रीमती केसाङ्ग दिकि लामा
संचालक सदस्य	श्री तेन्जिन जम्पे लामा
संचालक सदस्य	श्री भुषण थापा *
संचालक सदस्य	श्री छेतेन वाङ्गेल खाडकर लामा
संचालक सदस्य	श्री गोबिन्द पौडेल **
संचालक सदस्य	श्री दावा छेतेन शेर्पा ***

- * मिति २०८१।०६।०१ मा राजिनामा पेश गरेकोमा मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट राजिनामा स्विकृत भएको ।
- ** मिति २०८१।१२।०८ मा राजिनामा पेश गरेकोमा मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट राजिनामा स्विकृत भएको ।
- *** मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट नियूक्त हुनुभएको ।

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ग्रीनलाईफ हाइड्रोपावर लिमिटेड

कमलपोखरी, काठमाडौं -२८

प्रतिनिधि नियुक्त गर्ने फारम (प्रोक्सी)

.....जिल्ला न.पा./गाउँपालिका वडा नं..... बस्ने
 म/हामी..... ले त्यस संस्थाको शेयरधनीको हैसियतले
 मिति २०८२।१०।०२ शुक्रबार तदअनुसार 16th January 2026 का दिन हुने सोहौं वार्षिक साधारण
 सभामा 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./गाउँपालिका बस्ने त्यस संस्थाका शेयरधनी श्री
 शेयरधनी नं./बीओआइडी नं.लाई मेरो/हाम्रो प्रतिनिधि
 मनोनयन गरि पठाएको छु/छौ ।

प्रतिनिधि हुनेको

नामः

दस्तखतः

शेयरधनी नं/बीओआइडी नं.:

शेयर संख्या:

मिति:

प्रतिनिधि नियुक्त गर्नको

नामः

दस्तखतः

शेयरधनी नं/बीओआइडी नं.:

शेयर संख्या:

मिति:

द्रष्टव्यः यो प्रोक्सी फारम साधारण सभा हुनु भन्दा ४८ घन्टा अगावै कम्पनीको केन्द्रिय कार्यालय, कमलपोखरीमा दर्ता गरी
 सक्नुपर्नेछ ।

मिति : २०८२।१०।०२

सोहौं वार्षिक साधारण सभा

प्रवेश - पत्र

शेयरधनीको नाम :

शेयरधनी नं/बीओआइडी नं. :

कुल शेयर संख्या :

शेयरधनीको सही :

कम्पनी सचिव

(सभा कक्षामा प्रवेश गर्ने प्रवेश-पत्र अनिवार्य रूपमा लिई आउनु हुन अनुरोध छ ।)

ग्रीनलाईफ हाइड्रोपावर लिमिटेड को सोहौं वार्षिक साधारण सभा सम्बन्धि सूचना

आदरणीय शेयरधनी महानुभावहरू,

यस कम्पनीको मिति २०८२ पौष ८ गते बसेको संचालक समितिको बैठकको निर्णयानुसार निम्न विषयहरू उपर छलफल तथा निर्णय गर्न कम्पनीको १६ औं वार्षिक साधारणसभा देहायको मिति, स्थान तथा समयमा बस्ने भएकाले सम्पूर्ण शेयरधनी महानुभावहरूको जानकारीको लागि कम्पनी ऐन, २०६३ को दफा ६७ (२) बमोजिम यो सूचना प्रकाशित गरिएको छ ।

सभा हुने मिति, स्थान तथा समय :

मिति: २०८२/१०/०२ गते (तदअनुसार जनवरी १६, २०२६)

स्थान: लिसारा रिसेप्सन्स प्रा.लि. (Lisara Receptions Pvt. Ltd.), भगवती बहाल, नक्साल, काठमाण्डौ

समय: बिहान ११:०० बजे देखी

छलफलका प्रस्तावहरू :

(क) सामान्य प्रस्तावहरू :

१. कम्पनीको संचालक समितिको तर्फबाट अध्यक्षले प्रस्तुत गर्ने आ.व. ०८१/०८२ को सोहौं वार्षिक प्रतिवेदन माथी छलफल गरि पारित गर्ने ।
२. आ.व. ०८१/०८२ को लेखापरिक्षण प्रतिवेदन सहितको वासलात तथा नाफा नोक्सान हिसाब तथा सम्बन्धित अनुसुचीहरूमा छलफल गरी पारीत गर्ने सम्बन्धमा ।
३. आर्थिक वर्ष ०८२/०८३ को लेखापरीक्षण गर्ने लेखापरीक्षकको नियुक्ति एवं निजको पारीश्रमिक निर्धारण गर्ने सम्बन्धमा ।
४. संचालक समिति चयन गर्ने सम्बन्धमा ।
५. प्रबन्ध संचालक तथा संचालकको तलब भत्ता निर्धारण गर्ने सम्बन्धमा ।
६. संचालकको बैठक भत्ता निर्धारण गर्ने सम्बन्धमा ।

(ख) विशेष प्रस्तावहरू :

१. कम्पनी ऐन २०६३ को दफा १०५ को उपदफा (१) (ख) का सम्बन्धमा विशेष प्रस्ताव ।
२. उल्लेखित साधारण तथा विशेष प्रस्तावका सम्बन्धमा कम्पनी रजिष्ट्रार कार्यालय, धितो पत्र बोर्ड, नेपाल स्टक एक्सेन्ज ली., विद्युत विकाश विभाग, सिडिएस एण्ड किल्यरिङ्ग ली., विद्युत नियमन आयोग लगायत नियमनकारी निकायबाट फेरवदल गर्ने निर्देशन आएका बखत सो सम्बन्धि आवस्यक निर्णय गर्ने र संशोधन गर्ने अखिलयारी संचालक समितिलाई दिने विशेष प्रस्ताव ।

(ग) विविध :

संचालक समितिको निर्णय अनुसार,
कम्पनी सचिव

साधारण सभा सम्बन्धि सामान्य जानकारी

१. सोहौं नियमित वार्षिक साधारणसभा प्रयोजनका लागि मिति २०८२/०९/२० गतेका दिन कम्पनीको शेयरधनी दर्ता किताब बन्द गरिनेछ । नेपाल स्टक एक्सचेज लिमिटेडमा मिति २०८२/०९/१९ गते सम्म कारोवार भई शेयर खरीद गरी आफ्नो नाममा शेयर नामसारी भई आएका शेयरधनीहरू सो सभामा भाग लिनको लागि योग्य हुनेछन् ।
२. सभामा भाग लिन प्रत्येक शेयरधनी महानुभावहरू सभा हुने स्थानमा उपस्थित भई सभास्थलमा रहेको हाजिरी पुस्तिकामा दस्तखत गर्नु पर्नेछ । हाजिरी पुस्तिका बिहान १०:०० बजे देखी बिहान ११:०० बजे सम्म खुल्ला रहनेछ । शेयरधनीको उपस्थितिबाट प्रचलित ऐनको व्यवस्था बमोजिम सभाका लागि आवश्यक गणपुरक संख्या पुरा भए पश्चात् सभाको काम कार्यवाही अगाडी बढाइनेछ ।
३. सभामा आफु उपस्थित नभई प्रतिनिधि नियुक्त गर्न चाहने शेयरधनी महानुभावहरूले सभा सुरु हुने समयभन्दा कम्तीमा ४८ घण्टा अगावै यस कम्पनीको रजिष्टर्ड कार्यलयमा प्रोक्सी फारम दर्ता गरिसक्नु पर्नेछ । सभामा भाग लिन र मतदान गर्नका लागि प्रतिनिधि नियुक्त गरिसकेपछि उक्त प्रतिनिधि बदर गरी अर्के मुकरर गर्ने भएमा सोको लिखित सूचना सोहि अवधि भित्र कम्पनीको रजिष्टर्ड कार्यलयमा दर्ता गरिसक्नु पर्नेछ । यसरी प्रतिनिधि (प्रोक्सी) नियुक्त गरिएको व्यक्ति समेत कम्पनीको शेयरधनी हुनु पर्नेछ तर प्रतिनिधि नियुक्त गर्नु भएका शेयरधनि आफै उपस्थित भई हाजिरी पुस्तिकामा दस्तखत गरेमा प्रतिनिधिपत्र (प्रोक्सी) स्वतः बदर हुनेछ ।
४. कुनै शेयरधनी महानुभावले छलफलका विषयहरू मध्ये विविध शीर्षक अन्तर्गत कम्पनीसंग सम्बन्धित कुनै विषयमा छलफल गर्न गराउन चाहेमा सभा हुनु भन्दा कम्तीमा सात (७) दिन अगावै कम्पनी सचिव मार्फत संचालक समितिको अध्यक्षलाई लिखित रूपमा प्रस्ताव दिनु पर्नेछ । तर त्यस्तो प्रस्ताव साधारण सभामा छलफल वा पारीतको रूपमा समावेश गर्ने वा नगर्ने अधिकार संचालक समितिको अध्यक्षमा निहित रहनेछ ।
५. वार्षिक साधारण सभा सम्बन्धी थप जानकारी आवश्यक परेमा कार्यालय समय भित्र कम्पनीको रजिष्टर्ड कार्यलयमा सम्पर्क राख्न अनुरोध गरिन्छ । साथै, अन्य थप जानकारी कम्पनीको वेबसाइट www.greenlifehydropower.com.np मार्फत समेत प्राप्त गर्न सक्नु हुनेछ ।

संचालक समितिको आज्ञाले,
कम्पनी सचिव

अध्यक्षको मन्त्र

आदरणीय शेयरधनी महानुभावहरू,

यस ग्रीनलाईफ हाईड्रोपावर लिमिटेडको सोहौं वार्षिक साधारण सभामा संचालक समिति तथा मेरो व्यक्तिगत तर्फबाट आदरणीय शेयरधनी महानुभावहरूलाई हार्दिक स्वागत गर्दछु । हाम्रो कम्पनीको नियमित सोहौं वर्षिक साधारणसभा मिति २०८२।०९।०८ गते को संचालक समितिको बैठकले निर्णय गरी मिति २०८२।१०।०२ गते कम्पनीको सोहौं साधारणसभा शेयर धनी महानुभावहरूलाई संचारका विभिन्न माध्यम प्रयोग गरी आमन्त्रण गरेकोमा यहाँ लिसारा रिसेप्सन्स प्रा.लि. (Lisara Receptions Pvt. Ltd.), भगवती बहाल, नक्साल, काठमाण्डौमा तपाँईहरूको उपस्थितिले यो गरिमामय सभाको आर्कशण बढेको छ । यो कम्पनि स्थापना भएको १६ वर्ष पूरा गरी १७ वर्षमा प्रवेश गरेको छ । यस हाईड्रोपावर कम्पनिले दोलखा जिल्लाको साविक मार्वु गा.वि.स., हाल गौरीशंकर गाउँपालिका वार्ड न. ७ मा बग्ने स्थानिय खानी खोलामा खानी खोला १ नामको जलविद्युत आयोजना निर्माण गरि रहेको छ । उक्त जलविद्युत आयोजनको क्षमता २५ मे.वा. रहेको छ र यसमा हनपु खोला र नाप्के खोलाको पानी मिसाए पछि १५ मे.वा. थप भइ कूल क्षमता ४० मे.वा. पुग्नेछ । २५ मे.वा. को खानीखोला १ को निर्माण गर्दा आधारभूत संरचनाहरू ४० मे.वा. को हुने गरि नै बनाईएकाले थप हुने १५ मे.वा. को लागत खर्च कम पर्ने देखिएको छ । जसले गर्दा हाम्रो आयोजनाको कूल लागत समेत घटाएको छ । २५ मे.वा. आयोजना करिब करिब सम्पन्न हुन लागेको जानकारी गराउन पाउदा मलाई अत्यन्तै खुसि लागेको छ । हामी चाँडैनै परिक्षण उत्पादन सकेर व्यवसायीक उत्पादनमा जाँदै छौं । बाकि १५ मे.वा. को काम २५ मे.वा. उत्पादन शुरू हुना साथ थालि हाल्ने र सोको व्यवसायीक उत्पादन यथासक्य चाँडो शुरू गर्ने लक्ष्य लिएको छौं ।

हाम्रो यस सानो प्रयासबाट देशले हाल भोगिरहेको उर्जा संकट र भारतबाट आयात गर्नु पर्ने विधुत समेतमा केहि सहुलियत पुग्न गई देश निर्माण र बढ्दो व्यापार घाटामा समेत केहि राहत मिल्ने विश्वास लिएको छु ।

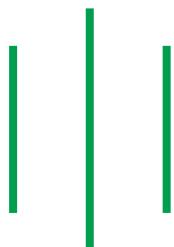
अन्त्यमा, कम्पनीको यस सोहौं वार्षिक साधारण सभालाई सफलतापूर्वक सम्पन्न गर्न उपस्थित हुनु भएका सम्पूर्ण शेयरधनी महानुभावहरू, संचालक साथीहरू, कर्मचारी र अन्य सहयोगी तथा शुभेच्छुक सबैलाई हार्दिक धन्यवाद दिन चाहान्छु ।

धन्यवाद ।

श्रीमती याड्चेन डोमा लामा
अध्यक्ष

ग्रीनलाईफ हाईड्रोपावर लिमिटेड

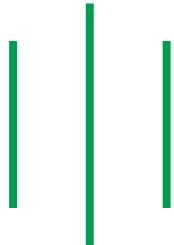
कमलपोखरी, काठमाडौं-२८



आर्थिक वर्ष २०८१/०८२

को

१६ औ वार्षिक प्रतिवेदन



संचालक समितिको प्रतिवेदन

वासलात

नाफा नोक्सान हिसाब

नगद प्रवाह विवरण

सोहौं वार्षिक साधारण सभामा

संचालक समितिका अध्यक्षाज्यु द्वारा प्रस्तुत

आ. व. ०८१।८२ को वार्षिक प्रतिवेदन

शेयरधनी महानुभावहरू,

यस ग्रीनलाईफ हाइड्रोपावर लिमिटेडको आ. व. ०८१।०८२ को वार्षिक साधारण सभामा म यहाँहरूलाई हार्दिक स्वागत गर्दछु। यस सभामा म संचालक समितीको तर्फबाट वार्षिक प्रतिवेदन प्रस्तुत गर्न गइरहेको छु।

आदरणीय शेयरधनी महानुभावहरू,

नेपालले लामो समय देखि उर्जा संकट भोग्दै आएको छ। यस चुनौतिलाई सामना गर्न नेपाल सरकारबाट लिएको विभिन्न रणनीतिहरू मध्ये निजी क्षेत्रबाट विधुत उत्पादन गरि राष्ट्रको आर्थिक विकासमा टेवा पुरुयाउने उद्देश्यले यस ग्रीनलाईफ हाइड्रोपावर लिमिटेडको स्थापना भएको हो। यो कम्पनिले दोलखा जिल्लाको साविक मार्वु गा. वि. स., हाल गौरीशंकर गाउँपालिका वार्ड न. ७, मा खानी खोला १ (४० मे. वा.) जलविद्युत आयोजना निर्माण गरिरहेको छ। २०७२ सालको महाभुकम्प, त्यस पछिको नाकावन्दी, पटक पटक गरी आएको बाढी पहिरो र विश्वव्यापी फैलिएको कोरोनाको विभिन्न लहरका कारणले आयोजना निर्माण कार्य केहि ढिलो भएता पनि अब हामी निर्माण कार्यको अन्तिम चरणमा पुगेका छौं। यस अवस्थासम्म आई पुग्दा शेयरधनी महानुभावहरूबाट प्राप्त सुभावहरू, संचालक साथीहरूको मेहनत र लगनशिलता नै हाम्रो उपलब्धीको प्रमुख आधार रह्यो। आज यस सभाबाट हामीलाई शेयरधनी महानुभावहरूबाट प्राप्त हुने अमूल्य सुभावहरू नै हाम्रो लागि आगामी दिनको मार्ग दर्शनको रूपमा रहने विश्वास दिलाउनु चाहन्छु। अब म कम्पनीको बारेमा केहि तथ्यहरू यहाहरू समक्ष राख्न चाहन्छु।

१. आ. व. २०८१/०८२ को कारोबारको सिंहाबलोकन :

Statement of Financial Position

Particulars	31.03.2081	32.03.2082	Variance %
<u>Non Current Assets</u>			
Property, Plant and Equipment	5,669,852	7,618,128	34%
<u>Intangible Assets</u>			
SCA Assets Under Development	9,022,281,575	10,146,993,529	12%
Other Intangible Assets	-	-	-
Advances for SCA Assets Under Development	358,870,084	386,389,126	8%
<u>Financial Assets</u>			
Other Financial Assets	2,702,500	2,607,500	-4%
Other Assets	-	-	-
Total Non Current Assets	9,389,524,011	10,543,608,282	12%
<u>Current Assets</u>			
Inventories	-	-	-
<u>Financial Assets</u>			
Trade Receivables	-	-	-
Cash and Cash Equivalent	6,341,076	20,645,183	226%
Other Financial Assets	-	-	-
Other Assets	9,847,802	6,605,617	-33%
Current Tax Assets (Net)	-	-	-
Total Current Assets	16,188,878	27,250,799	68%
Total Assets	9,405,712,889	10,570,859,082	12%
<u>Liabilities and Equity</u>			
<u>Liabilities</u>			
<u>Non Current Liabilities</u>			
Financial Liabilities			
Loans and Borrowings	6,872,382,842	7,648,402,659	11%
Other Financial Liabilities	63,111,938	64,012,138	1%
Lease Liability	2,654,639	1,696,054	-36%
Other Liabilities	156,406,760	424,557,872	171%
Total Non Current Liabilities	7,094,556,179	8,138,668,723	15%
<u>Current Liabilities</u>			
Financial Liabilities			
Loans and Borrowings	133,450,459	157,676,437	18%
Trade Payables	-	-	-
Other Financial Liabilities	245,316,962	299,468,994	22%
Total Current Liabilities	378,767,421	457,145,431	21%
Total Liabilities	7,473,323,600	8,595,814,155	15%
<u>Equity</u>			
Equity Share Capital	1,800,000,000	1,800,000,000	0%
Retained Earnings and Reserves	132,389,289	175,044,927	32%
Total Equity	1,932,389,289	1,975,044,927	2%
Total Liabilities and Equity	9,405,712,889	10,570,859,082	12%
Net Worth per Share	107.35	109.72	2%
Contingent Liabilities and Capital Commitment	329,159,752	381,907,432	16%

Statement of Profit or Loss and Other Comprehensive Income

Particulars	2080-81	2081-82	Variance %
Income			
Revenue from Operations			
Sales Revenue	-	-	-
Construction Revenue as per IFRIC-12	960,036,125	1,124,711,954	17%
Cost of Sales			
Generation Expenses	-	-	-
Construction Cost as per IFRIC-12	905,694,457	1,061,049,013	17%
Gross Profit	54,341,667	63,662,941	17%
Other Income	15,725,000	-	-100%
Administrative Expenses	22,039,166	20,749,871	-6%
Damaged Items Written Off	26,980,930	-	-100%
Profit from Operations	21,046,572	42,913,070	104%
Finance Income	-	-	-
Finance Cost	355,842	257,431	-28%
Profit before Tax	20,690,730	42,655,638	106%
Income Tax Expenses	-	-	-
Current Tax	-	-	-
Deferred Tax	-	-	-
Profit for the Year	20,690,730	42,655,638	106%
Other Comprehensive Income			
Items that are Reclassified to Statement of Profit or Loss	-	-	-
Items that are Not Reclassified to Statement of Profit or Loss	-	-	-
Tax Relating to OCI items	-	-	-
Total Other Comprehensive Income	-	-	-
Total Comprehensive Income	20,690,730	42,655,638	106%
Earnings Per Share (EPS)			
Basic EPS (Annualised)	1.15	2.37	106%
Diluted EPS (Annualised)	1.15	2.37	106%

Statement of Cash Flow

Particulars	2080-81	2081-82	Variance %
Cash Flow from Operating Activities			
Profit Before Tax	20,690,730	42,655,638	106%
Adjustment for:			
Depreciation on Property, Plant and Equipment	1,118,480	1,251,193	12%
SCA Assets Under Development Damaged written off	26,980,930	-	-100%
Finance Cost on Lease	355,842	257,431	-28%
IFRIC-12 Margin	(54,341,667)	(63,662,941)	17%
Changes in Operating Capital			
(Increase)/Decrease in Other Financial Assets	(100,000)	95,000	-195%
(Increase)/Decrease in Other Assets	(1,477,889)	3,242,185	-319%
Increase/(Decrease) in Other Financial Liabilities	(59,294,594)	55,052,232	-193%
Increase/(Decrease) in Other Liabilities	1,696,500	268,151,112	15706%
Payment of Bonus	-	-	-
Payment of Income Tax	-	-	-
Net Cash Flows from Operating Activities	(64,371,669)	307,041,851	-577%
Cash Flow from Investing Activities			
(Addition) of Property, Plant and Equipment and Intangible Assets	(1,609,757)	(3,875,600)	141%
Disposal of Property, Plant and Equipment and Intangible Assets	-	-	-
(Addition) of SCA Assets Under Development	(931,966,306)	(1,060,372,881)	14%
Disposal of SCA Assets Under Development	-	-	-
(Addition) of Advances for SCA Assets Under Development	3,852,267	(27,519,042)	-814%
Net Cash Flows from Investing Activities	(929,723,796)	(1,091,767,523)	17%
Cash Flow from Financing Activities			
Issue of Share Capital	-	-	-
Payment of Dividend	-	-	-
Increase/(Decrease) in Lease Liabilities	(797,692)	(958,585)	20%
Finance Cost on Lease	(355,842)	(257,431)	-28%
Increase/(Decrease) in Loans and Borrowings	995,300,684	800,245,796	-20%
Net Cash Flows from Financing Activities	994,147,150	799,029,779	-20%
Net Increase in Cash and Cash Equivalents	51,685	14,304,107	27575%
Cash and Cash Equivalents at the beginning of the period	6,289,391	6,341,076	1%
Cash and Cash Equivalents at the end of the period	6,341,076	20,645,183	226%

२. कम्पनीको पूँजीगत संरचना :

तालिका नं. १ कम्पनीको पूँजीगत संरचना

कम्पनीको पूँजी	आ.व.०८०/०८१	आ.व.०८१/०८२	कैफियत
अधिकृत पूँजी रु.	२,५००,०००,०००	२,५००,०००,०००	
जारी पूँजी रु.	१,८००,०००,०००	१,८००,०००,०००	
चूक्ता पूँजी रु.	१,८००,०००,०००	१,८००,०००,०००	

३. कम्पनीको हालको अवस्था :

यस ग्रीनलाईफ हाइड्रोपावर लिमिटेडको २०८२ आषाढ महिना सम्ममा संस्थापक शेयर धनीबाट र आयोजना प्रभावित क्षेत्र तथा सर्वसाधारणबाट जम्मा रु १,८०,००,००,००० (अक्षरेपी रूपैयाँ एक अर्ब अस्सी करोड मात्र) भूत्कानी प्राप्त भइसकेको छ ।

कम्पनीका हालको कार्य प्रगति अवस्था :

- **हेडवर्क्स:** हेडवर्क्सको निर्माण कार्य पूर्ण स्थमा सम्पन्न भइसकेको थियो । तर, २०८१ मा आएको विनाशकारी बाढीले यसमा क्षति पुगेको थियो । हाल, यसको पुनर्निर्माण कार्य पनि सत प्रतिशत सम्पन्न भइसकेको छ । हाल अतिरिक्त कार्य अन्तर्गत यसको Protection कार्य भईरहेको र सो कार्य पनि अन्तिम चरणमा पुगेको छ ।
- **कनेक्टिङ पाइप:** २६० मिटर लामो जडान पाइप २०८१ मा आएको बाढीले पूर्ण स्थमा बगाएको थियो । हाल यसको पुनर्निर्माण कार्य पनि सत प्रतिशत सम्पन्न भइसकेको छ ।
- **भूमिगत संरचनाहरू:** डिसेन्डर, फ्लशिङ क्यानल, हेडरेस टनेल जस्ता सबै भूमिगत संरचनाहरूको निर्माण कार्य सम्पन्न भइसकेको छ ।
- **पेनस्टक:** हाइड्रो मेकानिकल कार्य अन्तर्गत HRT देखी पावर हाउस सम्मको पेनस्टक पाईपको निर्माण र जडान कार्य सत प्रतिशत सम्पन्न भइसकेको छ ।
- **पावरहाउस:** पावरहाउसमा इलेक्ट्रोमेकानिकल उपकरणहरूको जडान कार्य सम्पन्न भइसकेको छ । हाल, यसको परीक्षण र कमिसनिङ्को काम भईरहेको छ ।
- **पावरहाउस स्विचयार्ड:** स्विचयार्डमा सिभिल निर्माण कार्य को साथै अन्य उपकरण जडानको कार्य सम्पन्न भइसकेको छ । हाल, यसको परीक्षण र कमिसनिङ्को काम भईरहे को छ ।
- **प्रसारण लाइन:** प्रसारण लाइन निर्माण कार्य अन्तिम चरणमा पुगेको छ । प्रसारण लाइनका संपूर्ण Tower को Foundation / Erection कार्य सम्पन्न भैसकेको र हाल तार जडान गर्ने कार्य अन्तिम चरणमा पुगेको छ ।
- **सिंगटी सबस्टेसन:** सिंगटी सबस्टेसनको भौतिक निर्माण कार्य सम्पन्न भइसकेको छ । प्रसारण लाइनको निर्माण कार्य सम्पन्न भएपछि यसको परीक्षण र कमिसनिङ्को गरिनेछ ।

४. कम्पनीको ऋण सम्बन्धमा:

यस कम्पनीले निमार्ण गरेको खानीखोला १ को २५ मेगावाटको जलविद्युत आयोजनाको निमार्णका लागि २०८२ आषाढ महिना सम्म प्राईम कमर्सियल बैंक लिमिटेड, सिटिजन्स बैंक इन्टरनेशनल लिमिटेड, नबिल बैंक लिमिटेड, हिमालयन बैंक लिमिटेड, ज्योति विकास बैंक लिमिटेड, सिद्धार्थ बैंक लिमिटेड, प्रभू बैंक लिमिटेड, नेपाल बैंक लिमिटेड र नेपाल इन्भेष्टमेन्ट मेगा बैंक लिमिटेड गरी नौ कमर्सियल बैंकबाट Term Loan रु ७,६४,८४,०२,६५९ (अक्षेरुपी रुपैया सात अर्ब चौसही करोड चौरासी लाख दुई हजार छ सय उनान्सही मात्र) लिइएको तथा प्राईम कमर्सियल बैंक लिमिटेड र सिटिजन्स बैंक इन्टरनेशनल लिमिटेड बाट Bridge Gap Loan रु १५,४६,७१,९९४ (अक्षेरुपी रुपैया पन्ध करोड छियालिस लाख एकहत्तर हजार नौ सय चौरान्नब्बे मात्र) लिइएको छ । साथै यस कम्पनिले प्राईम कमर्सियल बैंक लिमिटेड बाट Other Short Term Loan रु ३०,०४,४४४ (अक्षेरुपी रुपैया तिस लाख चार हजार चार सय चौवालिस मात्र) लिइएको छ ।

कम्पनीले थप १५ मेगावाटको निर्माणका लागि प्राईम कमर्सियल बैंक लिमिटेड र सिटिजन्स बैंक इन्टरनेशनल लिमिटेड संग Term Loan रु ८४,००,००,००० (अक्षेरुपी रुपैया चौरासी करोड मात्र) लिने सम्भौता गरेको छ ।

तालिका नं. २ बैंक तथा वित्तिय संस्थाबाट लिएको आयोजना ऋणको विवरण

Term Loan For 25 MW

क्र.सं	बैंक	स्वीकृत कर्जा	लिएको कर्जा आ.व. २०८१/०८२
१.	प्राईम कमर्सियल बैंक लिमिटेड	१,०४०,०६७,८९०	२,९३६,१७८,२९८
२.	सिटिजन्स बैंक इन्टरनेशनल लिमिटेड	९८८,४६८,४५०	१,२५२,५०४,०४२
३.	नबिल बैंक लिमिटेड	८५१,७९०,०००	१,०४४,२९५,९०३
४.	ज्योति विकास बैंक लिमिटेड	४११,३७१,६५०	५०८,९२०,८४५
५.	हिमालयन बैंक लिमिटेड	५६८,६३३,४७०	७००,२९७,२२३
६.	सिद्धार्थ बैंक लिमिटेड	३१८,८४९,०००	३९९,६८४,८३९
७.	प्रभु बैंक लिमिटेड	६२१,४२५,९४०	७८२,४९०,७६५
८.	नेपाल बैंक लिमिटेड	३७२,७२६,०००	५२९,०५९,९९४
९.	नेपाल इन्भेष्टमेन्ट मेगा बैंक लिमिटेड	२२०,६६३,४२०	२९५,९३९,५५७
	जम्मा	५,३९३,९८६,९४०	७,६४८,४०२,६५९

Term Loan For 15 MW

क्र.स	बैंक	स्वीकृत कर्जा	आ.व. २०८१/०८२
१.	प्राईम कमर्सियल बैंक लिमिटेड	४२०,०००,०००	-
२.	सिटिजन्स बैंक इन्टरनेशनल लिमिटेड	४२०,०००,०००	-
	जम्मा	८४०,०००,०००	-

Bridge Gap Loan

क्र.स	बैंक	लिएको कर्जा आ.व. २०८१/०८२
१.	प्राईम कमर्सियल बैंक लिमिटेड	१३०,०९६,७८०
२.	सिटिजन्स बैंक इन्टरनेशनल लिमिटेड	२४,५७५,२९४
	जम्मा	१५४,६७१,९९४

Other Short Term Loan

क्र.स	बैंक	लिएको कर्जा आ.व. २०८१/०८२
१.	प्राईम कमर्सियल बैंक लिमिटेड	३,००४,४४४
	जम्मा	३,००४,४४४

५. संचालक समिति :

कम्पनीको नियमावली अनुसार यस कम्पनिमा ९ जना संचालकहरू रहने व्यवस्था रहेकोमा कम्पनीले कम्पनीको बाह्य बार्षिक साधारण सभाले संचालक समिति गठन गर्दा बिज्ञ संचालक (२ जना) बाहेक ७ जनाको निम्न बमोजिमको संचालक समिति गठन गरेको थियो ।

तालिका नं. ३.१

क्र.स	सञ्चालकको नाम	पद
१.	श्रीमती याड्चेन डोमा लामा	अध्यक्ष
२.	श्री तेन्जिन जम्पे लामा	संचालक
३.	श्री भुषण थापा *	
४.	श्री छेतेन वाङ्गेल खाड्कर लामा	संचालक
५.	श्री गोबिन्द पौडेल **	
६.	श्री दावा छेतेन शेर्पा ***	संचालक
७.	श्रीमती केसाङ्ग दिकि लामा	प्रबन्ध संचालक

- * मिति २०८१।०६।०९ मा राजिनामा पेश गरेकोमा मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट राजिनामा स्विकृत भएको ।
- ** मिति २०८१।१२।०८ मा राजिनामा पेश गरेकोमा मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट राजिनामा स्विकृत भएको ।
- *** मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट नियुक्त हुनुभएको ।

कम्पनीको बाह्यौ वार्षिक साधारण सभाले ७ जना संचालक समिति नियुक्त गरे पश्चात विभिन्न मितिमा सर्वसाधारण समूह तर्फ श्रीमती ऋतु गुरुङ र श्री गोबिन्द पौडेलले राजिनामा दिए पश्चात यसै कम्पनीको मिति २०८१।१२।१७ को संचालक समितिको बैठकले सर्वसाधारण समूह तर्फ श्री दावा छेतेन शोर्पालाई संचालक समितिमा नियुक्त गरे पश्चात निम्न बमोजिम संचालक समिति रहेको जानकारी गरिन्छ ।

तालिका नं. ३.२

क्र.स	सञ्चालकको नाम	पद
१.	श्रीमती याड्चेन डोमा लामा	अध्यक्ष
२.	श्री तेन्जिन जम्पे लामा	संचालक
३.	श्री छेतेन वाङ्गेल खाडकर लामा	संचालक
४.	श्री दावा छेतेन शेर्पा *	संचालक
५.	श्रीमती केसाङ्ग दिकि लामा	प्रबन्ध संचालक

- * मिति २०८१।१२।१७ को संचालक समितिको बैठकबाट नियुक्त हुनुभएको ।

साथै कम्पनिको १३ औं, १४ औं तथा १५ औं संयुक्त वार्षिक साधारणसभाले कम्पनीको स्विकृत नियमावलीको नियम २७ संशोधन गरी संचालको संख्या घटाई ५ जना (१ जना महिला र १ जना स्वतन्त्र संचालक सहित) पुर्याएको र सो को निर्वाचन वा गठन यसै आ.व. ०८१/०८२ को साधारण सभाले गर्नेछ ।

६. भावी नीति कार्यक्रमहरू :

कम्पनीलाई निरन्तर विकासको बाटोमा अगाडि बढाउन हामी प्रतिबद्ध छौं । आगामी दिनहरूमा हामीहरूको प्रयासबाट अन्य आयोजनाहरूलाई समेत अगाडि बढाउने प्रयत्न गर्ने छौं । तसर्थ देशको विद्यमान उर्जा संकटको समाधान गर्न कम्पनीले जलविद्युत आयोजनाको निर्माण तथा लगानी गर्ने प्रयास गरि रहने प्रतिबद्धता यहाँहरू माझ व्यक्त गर्दछौं ।

७. धन्यवाद ज्ञापन :

अन्त्यमा यस ग्रीनलाईफ हाइड्रोपावर लिमिटेडको सुदृढिकरण एंव प्रगतिमा प्रत्यक्ष अप्रत्यक्ष रूपमा सहयोग पुन्याउनु हुने सम्पूर्ण शेयरधनी महानुभावहरू, विद्युत विकास विभाग,

नेपाल विद्युत प्राधिकरण, कम्पनी रजिष्ट्रारको कार्यालय, नेपाल धितोपत्र बोर्ड, नेपाल स्टक एक्सचेन्ज, सानिमा क्यापिटल मार्केट लिमिटेड, बैंक तथा वित्तीय संस्थाहरू, गौरी शंकर गाउपालिका तथा आयोजना प्रभावित स्थानियहरू र यस हाइड्रोपावर कार्यरत कर्मचारीहरूका साथै अन्य सम्बन्धित क्षेत्रका विज्ञहरूबाट प्राप्त सहयोग सुभाव र योगदान प्रति संचालक समितिका तर्फबाट हार्दिक आभार तथा कृतज्ञता व्यक्त गर्दछु ।

धितोपत्र दर्ता तथा निष्काशन नियमावली, २०७३ को नियम २६ को उपनियम (२) संग सम्बन्धित अनुसुची १५ बमोजिमको वार्षिक विवरण (आ.व. २०८१/०८२)

१. संचालक समितिको प्रतिवेदन : सम्बन्धित शीर्षक अन्तर्गत राखिएको ।
२. लेखापरीक्षणको प्रतिवेदन : सम्बन्धित शीर्षक अन्तर्गत राखिएको ।
३. लेखापरीक्षण भएको वित्तिय विवरण: सम्बन्धित शीर्षक अन्तर्गत राखिएको ।
४. कानुनी कारवाही सम्बन्धी विवरण :

(क) त्रैमासिक अवधिमा संगठित संस्थाले वा संस्थाको बिरुद्ध कुनै मुद्दा दायर भएको भए :

- संगठित संस्थाले वा संस्थाका बिरुद्ध कुनै मुद्दा दायर भएको छैन ।

(ख) संगठित संस्थाको संस्थापक वा संचालकले वा संस्थापक वा संस्थापकको बिरुद्धमा प्रचलित नियमको अवज्ञा वा फौजदारी अपराध गरेको सम्बन्धमा कुनै मुद्दा गरेको वा भएको भए ,

- यस कम्पनीको जानकारीमा नभएको ।

(ग) कुनै संस्थापक वा संचालक बिरुद्ध आर्थिक अपराध गरेको सम्बन्धमा कुनै मुद्दा दायर भएको भए,

- यस कम्पनीको जानकारीमा नभएको ।

५. संगठित संस्थाको शेयर कारोवार तथा प्रगतिको विश्लेषण :

(क) धितोपत्र बजारमा भएको संगठित संस्थाको शेयरको कारोवार सम्बन्धमा व्यवस्थापनको धारणा :

- नेपाल स्टक एक्सचेन्ज तथा धितोपत्र बोर्डको सुपरीवेक्षण व्यवस्थाको अधिनमा रही कारोवार गरेको ।

(ख) आ.व. २०८१/०८२ मा संगठित संस्थाको अधिकतम, न्यूनतम र अन्तिम मूल्यका साथै कूल कारोवार शेयर संख्या र कारोवार दिन ।

अधिकतम मूल्य	न्यूनतम मूल्य	अन्तिम मूल्य	कारोवार शेयर संख्या	कारोवार दिन
३३६.००	२१९.००	२७२.६२	२६,४९७,८३५	२३१

६. समस्या र चुनौति :

(क) आन्तरिक समस्या र चुनौति

- भौगोलिक बिकट्टाका कारण दुवानीमा समस्या तथा जनशक्ति अभाव ।

(ख) वाह्य समस्या र चुनौति

- मुलुक संघीय संरचनामा प्रबेश गरेको अवस्थामा केन्द्र, प्रदेश र स्थानीय सरकार बीच समन्वयमा कमी तथा कर्तव्य र अधिकार क्षेत्र सम्बन्धि अन्यौलता ।
- जलविद्युत बिकाशमा सरकारबाट धोषणा भएको तथा सहुलियत कार्यान्वयनमा ढिलासुस्ती ।
- वैदेशिक विनिमय दरमा हुने परिवर्तन ।
- ऐन, कानुन तथा सरकारी नीति नियममा हुने परिवर्तन ।
- बाढि, पहिरो, खडेरी तथा भूकम्प जस्ता प्राकृतिक विपत्तिबाट हुन सक्ने जोखिम ।

(ग) रणनीति:

- लगानीकर्ताहरूको प्रतिफल सुनिश्चित गराउन भविष्यमा आईपर्ने निर्देशन तथा परिपत्रहरूको नियमानुसार परिपालन गरीएको छ ।

७. संस्थागत सुशासन

- प्रचलित ऐन, नियम अनुसार सम्बन्धित नियमनकारी निकायहरूद्वारा जारी गरीएको निर्देशन तथा परीपत्रहरूको नियमानुसार परिपालन गरीएकोछ । संस्थागत सुशासनलाई सदैव उच्च प्राथमिकतामा राख्दै आएको र संस्थागत सुशासन सम्बन्धि निर्देशन तथा परिपत्रहरूको पूर्ण रूपले पालना गरीएकोछ ।

धन्यवाद

अध्यक्ष, संचालक समिति

ग्रीनलाईफ हाइड्रोपावर लिमिटेड

Independent Auditor's Report to the Shareholders Of Greenlife Hydropower Limited

Qualified Opinion

We have audited the financial statements of Greenlife Hydropower Limited (the "Company"), which comprise the statement of financial position as at 32nd Ashadh 2082 (16th July 2025), statement of profit or loss and other comprehensive income, statement of cash flows, statement of changes in equity for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of matters described in Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 32nd Ashadh 2082 (16th July 2025), and its financial performance and its cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRSs).

Basis for Qualified Opinion

- 1) SCA Assets under Development includes a sum of **NPR 28.61 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 9.22 Crores** which has 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.

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's Handbook of The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements. 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.

Key Audit Matter	How our Audit addressed the key audit matter
Use of IFRIC 12 for Presentation of Financial Statements (Note 4.11, 4.12 and 4.2 of Financial Statements)	
Company has presented the work in progress assets as SCA Assets under development in line with IFRIC-12.	<p>Our approach included, but was not restricted to the following:</p> <ul style="list-style-type: none"> Reviewed the correctness and adequacy of



<p>The company recognizes an asset arising from service concession arrangement when it has a right to charge for use of concession infrastructure. An intangible asset received as consideration for providing construction services in a service concessional arrangement is measured at fair value on initial recognition with reference to the fair value of the services provided.</p> <p>Company has also recognized construction cost as well as construction revenue at cost plus margin of 6%, based on management's judgement and market practice as required by IFRIC-12 and related other standards in the statement of profit or loss. The application of the Intangible Asset Model under SCA involves significant management judgement in determining the stage of completion, estimation of construction costs incurred and costs to complete, and assessment of the appropriateness of the margin applied. Any error in these estimates could have a material impact on revenue, profit, and the carrying value of the Service Concession Asset.</p>	<ul style="list-style-type: none"> presentation of assets in line with IFRIC-12 Reviewing the Power Purchase Agreement. Reviewing the Contracts with Contractors. Verification of invoices issued by the contractors. Reviewed the correctness of the amount presented as construction revenue and construction cost. Assessing the appropriateness of the 6% margin applied on construction costs by reference to contractual terms, regulatory approvals, and industry practices. Evaluating the adequacy of disclosures made in the financial statements relating to revenue recognition, critical accounting judgements, and estimates. Other incidental matters in relation to damages were reviewed. We were satisfied with the use of IFRIC 12 on presentation of financial statements.
Significant Variance Between Estimated and Actual Project Costs (Note 4.2 of Financial Statements)	
<p>The Total Project Cost of the 40MW Khani Khola- 1 Hydropower Project estimated by the company is NRs. 1,208.19, which includes the Interest during Construction (IDC) amounting of NRs. 576.59 Crores, accounting for 47.72% of the Total Project Cost. As of 32nd Ashad 2082, the Total Cost of the Project is 957.26 Crores, which includes the Interest during Construction (IDC) amount of NRs. 527.39 Crores, accounting for 55.09% of the Total Project Cost.</p>	<p>Our approach included, but was not restricted to the following:</p> <ul style="list-style-type: none"> Reviewed the budgetary control process and approvals for cost overruns. Verified costs through supporting documentation, including contracts and invoices. Analyzed the reasons for variances and assessed their validity. Evaluated the accuracy of financial disclosures and compliance with accounting standards. Reviewing of third-party confirmations and reports

Other Information

Company's management is responsible for preparation of other information for the reporting period. The other information may comprise Information included in the Management report, Report of the Board of Directors, Report of Managing Director but does not include 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 or conclusion thereon 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 during the course of our audit or otherwise appears to be materially misstated.

As the other information documents are in the process of completion, the management has provided written representations that final version of the documents will be provided when available.

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 NFRSs, and for such internal control as management determines is necessary to enable the 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 Company's ability to continue as 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 Company or to cease operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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 NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures 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 higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, 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 the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a 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 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 a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent 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 within the Group to express an opinion on the financial statements. We remain solely responsible for our audit opinion.

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.

Report on the requirements of the Companies Act, 2063

We have obtained information and explanations asked for, which, to the best of our knowledge and belief, were necessary for the purpose of our audit. In our opinion, the financial statements have been prepared in accordance with the requirements of the Companies Act, 2063. To the best of our information and according to explanations given to us and from our examination of the books of accounts of the Company necessary for the purpose of our audit to the extent for the scope of our audit, we have not come across cases where the Board of Directors or any employees of the Company have acted contrary to the provisions of law relating to the accounts or committed any misappropriation or caused loss or damage to the Company relating to the accounts in the Company.



Roshan Dahal, FCA

COP NO: 753

S. Subedi & Associates

Chartered Accountants

Kathmandu, Nepal

Date: 2082-09-07

UDIN: 251222CA006284qdyJ

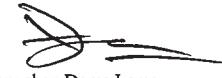
GREENLIFE HYDROPOWER LIMITED
Statement of Financial Position
As at 32 Asadh 2082

Particulars	Note	32.03.2082	31.03.2081
Non Current Assets			
Property, Plant and Equipment	4.1	7,618,127.60	5,669,852.24
Intangible Assets			
SCA Assets Under Development	4.2	10,146,993,528.75	9,022,281,575.16
Other Intangible Assets		-	-
Advances for SCA Assets Under Development	4.3	386,389,126.14	358,870,083.86
Financial Assets			
Other Financial Assets	4.4	2,607,500.00	2,702,500.00
Other Assets	4.5	-	-
Total Non Current Assets		10,543,608,282.49	9,389,524,011.26
Current Assets			
Inventories		-	-
Financial Assets			
Trade Receivables		-	-
Cash and Cash Equivalent	4.6	20,645,182.67	6,341,075.88
Other Financial Assets	4.4	-	-
Other Assets	4.5	6,605,616.68	9,847,801.68
Current Tax Assets (Net)		-	-
Total Current Assets		27,250,799.35	16,188,877.56
Total Assets		10,570,859,081.84	9,405,712,888.82
Liabilities and Equity			
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Loans and Borrowings	4.7	7,648,402,659.30	6,872,382,841.63
Other Financial Liabilities	4.8	64,012,137.78	63,111,937.86
Lease Liability		1,696,054.11	2,654,639.08
Other Liabilities		424,557,872.13	156,406,760.22
Total Non Current Liabilities		8,138,668,723.32	7,094,556,178.79
Current Liabilities			
Financial Liabilities			
Loans and Borrowings	4.7	157,676,437.19	133,450,459.20
Trade Payables		-	-
Other Financial Liabilities	4.8	299,468,994.20	245,316,961.96
Total Current Liabilities		457,145,431.39	378,767,421.16
Total Liabilities		8,595,814,154.71	7,473,323,599.95
Equity			
Equity Share Capital	4.9	1,800,000,000.00	1,800,000,000.00
Retained Earnings and Reserves	4.10	175,044,927.13	132,389,288.87
Total Equity		1,975,044,927.13	1,932,389,288.87
Total Liabilities and Equity		10,570,859,081.84	9,405,712,888.82
Net Worth per Share		109.72	107.35
Contingent Liabilities and Capital Commitment	4.16	381,907,432.38	329,159,752.12
Company Information and Significant Accounting Policies	1-3		

As per our attached report of even date



Kesang Dikee Lama
Managing Director



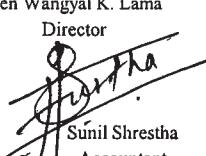
Yangchen Doma Lama
Chairman



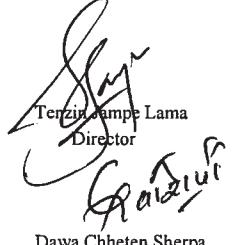
greenlife
Hydro Power Ltd

Tseten Wangyal K. Lama

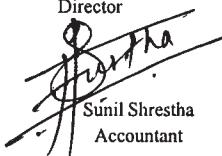
Director



Tseten Wangyal K. Lama
Director



Dawa Chheten Sherpa
Director



Sunil Shrestha
Accountant



CA. Roshan Dahal

S. Subedi & Associates
Chartered Accountants

GREENLIFE HYDROPOWER LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended on 32 Asadh 2082

Particulars	Note	2081-82	2080-81
Income			
Revenue from Operations			
Sales Revenue	4.11	-	-
Construction Revenue as per IFRIC-12	4.11	1,124,711,953.59	960,036,124.64
Cost of Sales			
Generation Expenses	4.12	-	-
Construction Cost as per IFRIC-12	4.12	1,061,049,012.82	905,694,457.21
Gross Profit		63,662,940.77	54,341,667.43
Other Income	4.13	-	15,725,000.00
Administrative Expenses	4.14	20,749,871.05	22,039,165.84
Damaged Items Written Off	4.15	-	26,980,929.59
Profit from Operations		42,913,069.72	21,046,572.00
Finance Income		-	-
Finance Cost		257,431.46	355,841.71
Profit before Tax		42,655,638.26	20,690,730.29
Income Tax Expenses		-	-
Current Tax		-	-
Deferred Tax		-	-
Profit for the Year		42,655,638.26	20,690,730.29
Other Comprehensive Income			
Items that are Reclassified to Statement of Profit or Loss		-	-
Items that are Not Reclassified to Statement of Profit or Loss		-	-
Tax Relating to OCI items		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		42,655,638.26	20,690,730.29
Earnings Per Share (EPS)			
Basic EPS (Annualised)		2.37	1.15
Diluted EPS (Annualised)		2.37	1.15

Company Information and Significant Accounting Policies

1-3

As per our attached report of even date

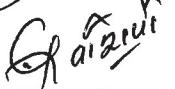

 Kesang Dikee Lama
 Managing Director


 Yangchen Doma Lama
 Chairman

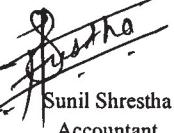

greenlife
 Hydro Power Ltd.


 CA. Roshan Dahal
 S. Subedi & Associates
 Chartered Accountants


 Tenzin Lamje Lama
 Director


 Dawa Chheten Sherpa
 Director


 Tseten Wangyal K. Lama
 Director


 Sunil Shrestha
 Accountant

GREENLIFE HYDROPOWER LIMITED
Statement of Cash Flow
For the year ended on 32 Asadh 2082

Particulars	2081-82	2080-81
Cash Flow from Operating Activities		
Profit Before Tax	42,655,638.26	20,690,730.29
Adjustment for:		
Depreciation on Property, Plant and Equipment	1,251,192.69	1,118,479.84
SCA Assets Under Development Damaged written off	-	26,980,929.59
Finance Cost on Lease	257,431.46	355,841.71
IFRIC-12 Margin	(63,662,940.77)	(54,341,667.43)
Changes in Operating Capital		
(Increase)/Decrease in Other Financial Assets	95,000.00	(100,000.00)
(Increase)/Decrease in Other Assets	3,242,185.00	(1,477,889.47)
Increase/(Decrease) in Other Financial Liabilities	55,052,232.16	(59,294,593.92)
Increase/(Decrease) in Other Liabilities	268,151,111.91	1,696,500.00
Payment of Bonus	-	-
Payment of Income Tax	-	-
Net Cash Flows from Operating Activities	307,041,850.71	(64,371,669.39)
Cash Flow from Investing Activities		
(Addition) of Property, Plant and Equipment and Intangible Assets	(3,875,600.00)	(1,609,756.56)
Disposal of Property, Plant and Equipment and Intangible Assets	-	-
(Addition) of SCA Assets Under Development	(1,060,372,880.87)	(931,966,305.98)
Disposal of SCA Assets Under Development	-	-
(Addition) of Advances for SCA Assets Under Development	(27,519,042.28)	3,852,266.83
Net Cash Flows from Investing Activities	(1,091,767,523.15)	(929,723,795.71)
Cash Flow from Financing Activities		
Issue of Share Capital	-	-
Payment of Dividend	-	-
Increase/(Decrease) in Lease Liabilities	(958,584.97)	(797,691.65)
Finance Cost on Lease	(257,431.46)	(355,841.71)
Increase/(Decrease) in Loans and Borrowings	800,245,795.66	995,300,683.70
Net Cash Flows from Financing Activities	799,029,779.23	994,147,150.34
Net Increase in Cash and Cash Equivalents	14,304,106.79	51,685.24
Cash and Cash Equivalents at the beginning of the period	6,341,075.88	6,289,390.64
Cash and Cash Equivalents at the end of the period	20,645,182.67	6,341,075.88

Represented by:

Cash in Hand

Balance with Bank

Total

As per our attached report of even date


 Kesang Dikee Lama
 Managing Director

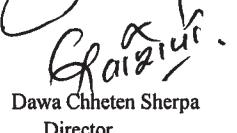

 Yangchen Doma Lama
 Chairman

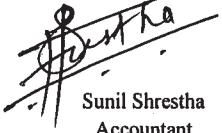

greenlife
 Hydro Power Ltd.


 CA. Roshan Dahal
 S. Subedi & Associates
 Chartered Accountants


 Tenzin Sampe Lama
 Director


 Tseten Wangyal K. Lama
 Director


 Dawa Chheten Sherpa
 Director


 Sunil Shrestha
 Accountant

GREENLIFE HYDROPOWER LIMITED

Statement of Changes in Equity

For the year ended on 32 Asadh 2082

Particulars	Equity Share Capital	Retained Earnings	Reserve	Total
Balance at 1 Shrawan 2080	1,800,000,000.00	111,698,558.58	-	1,911,698,558.58
Changes in Accounting Policies				-
Restated Balance at 01 Shrawan 2080	1,800,000,000.00	111,698,558.58	-	1,911,698,558.58
Profit for the Year		20,690,730.29		20,690,730.29
Other Comprehensive Income				-
Issue of Shares				-
Costs of Share Issue				-
Dividend Paid				-
Balance at 31 Asadh 2081	1,800,000,000.00	132,389,288.87	-	1,932,389,288.87
Profit for the Year		42,655,638.26		42,655,638.26
Other Comprehensive Income				-
Issue of Shares				-
Costs of Share Issue				-
Dividend Paid				-
Balance at 32 Asadh 2082	1,800,000,000.00	175,044,927.13	-	1,975,044,927.13



Kewang Dikee Lama
Managing Director

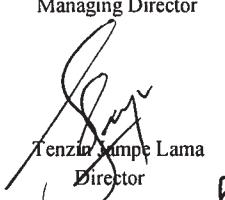


Yangchen Doma Lama
Chairman

As per our attached report of even date



CA. Roshan Dahal
S. Subedi & Associates
Chartered Accountants



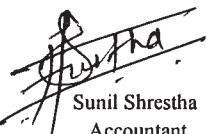
Tenzin Jampel Lama
Director



Dawa Chheten Sherpa
Director




Tseten Wangyal K. Lama
Director



Sunil Shrestha
Accountant

GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

Note 1 : Corporate Information

Greenlife Hydropower Limited (the Company) is a limited liability company domiciled in Nepal and established under the Companies Act, 2063 on Ashwin 04, 2066 with the principal objective to generate and sell hydro-power electricity. Its registered office is located at Kathmandu Metropolitan City-28, Kathmandu District of Nepal. The company obtained power generation license of Khani Khola-1 Hydro-electricity Project with installed capacity of 25 MW from Department of Electricity Development (DoED) on Baisakh 28, 2068, which was subsequently raised to 40 MW as per the amendment to the power generation license issued by Department of Electricity Development (DoED) on Ashadh 10, 2071. The Company has entered into a Power Purchase Agreement (PPA) with Nepal Electricity Authority (NEA) on Ashwin 24, 2067. The project is Run of River (ROR) type. The project is under construction and is yet to commence its commercial operation. The revised required commercial operation date (RCOD) of the Project is 9th Bhadra 2080. The Company has already started the process for obtaining the extension of the RCOD.

The accompanied Financial Statements are authorized for issued by the Board of Directors of the Company in its meeting held on 19th December 2025. The Board of Directors acknowledge the responsibility for the preparation of the Financial Statements. These Financial Statements are presented to the Annual General Meeting of the Shareholders for approval.

Note 2 : Basis of Preparation and Measurement**2.1 Statement of Compliance**

The Financial Statements are prepared in accordance with Nepal Financial Reporting Standards (NFRS) except otherwise stated hereinafter.

The Financial Statements include the Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flow, Statement of Changes in Equity and Notes to Financial Statements including comparatives for the previous year.

2.2 Basis of Preparation

The Financial Statements are prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the Financial Statements except restatement of items explicitly mentioned hereinafter.

Statement of Financial Position is prepared segregating Current and Non-Current items in reverse order of liquidity; Statement of Profit or Loss and Other Comprehensive Income is prepared on Functional Basis; Statement of Cash Flow is prepared using Indirect Method and on Cash Basis.

2.3 Functional and Reporting Currency

The functional and reporting currency is the Nepalese Rupees.

2.4 Basis of Measurement

The items of Financial Statements are measured at Historical Cost except explicitly mentioned otherwise.

Handwritten signatures of the Board of Directors are visible above the company logo. The logo features a green stylized water drop icon above the text 'greenlife' in a bold, lowercase font, with 'Hydro Power Ltd.' in a smaller font below it.

Handwritten signature of a director.



GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

2.5 Critical Accounting Estimates

The preparation of the Financial Statements in conformity with Nepal Financial Reporting Standard (NFRS) requires the use of certain critical accounting estimates and judgments. It also requires Management to exercise judgments in the 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 experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual results may differ from estimates and assumptions. Major estimates includes:

Useful life 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 an 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.

Impairment of Property, Plant and Equipment and SCA Assets under Development

At the end of each reporting period, the Company reviews the carrying amounts of its Property, Plant and Equipment to determine whether there is any indication that those assets have suffered an 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. Value in use is usually determined on the basis of the discounted estimated future cash flows. This involves Management estimates on anticipated commodity prices, market demand and supply, economic and regulatory environment, discount rates and other factors. Any subsequent changes to the cash flows due to changes in the above mentioned factors could impact the carrying value of assets.

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 tax concessions available to the Company. The Company has based its assumptions and estimates on parameters available when the Financial Statements are prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company.

Note 3 : Significant Accounting Policies

The principal Accounting Policies are set out below. These policies have been consistently applied since previous periods except otherwise stated. The deviation from previous practices have been disclosed in the relevant points/paragraphs.

3.1 **Property, Plant and Equipment and Other Intangible Assets**

Property, Plant and Equipment (PPE) and Other Intangible Assets are recorded at cost. Cost includes the purchase price and directly attributable costs. PPE are presented at cost less accumulated depreciation in the Financial Statements. Leasehold improvements have been included in Furniture and Fixtures.



GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

Depreciation

Freehold land is not depreciated. Depreciation on all other assets are provided so as to write-off the carrying value over the life of the assets.

Depreciation is calculated under the Straight Line Method. The estimated useful lives are as follows:

Computer, Accessories and Office Equipments	7 years
Furniture, Fixture and Fittings	10 years
Vehicles	15 years
Other Site Assets	6 years

Amortization

Amortization on Other Intangible Assets (except SCA Assets) are done based on the useful life, if available, or on ten years using the Straight Line Basis.

Impairment

Impairment test of PPE and other Intangible Assets is done on annual basis and if there exists indicators that such assets are impaired, then the carrying value of the Fixed Assets is adjusted and the resultant impairment is accounted as expenses.

3.2 SCA Assets Under Development

IFRIC 12 – Service Concession Arrangements (SCA) applies to Public-to-Private service concession arrangements if:

- (a) The Grantor controls or regulates what services the Operator must provide with the infrastructure, to whom it must provide them, and at what prices: and
- (b) The Grantor controls through ownership, beneficial entitlement or otherwise any significant residual interest in the infrastructure at the end of the term of the arrangement.

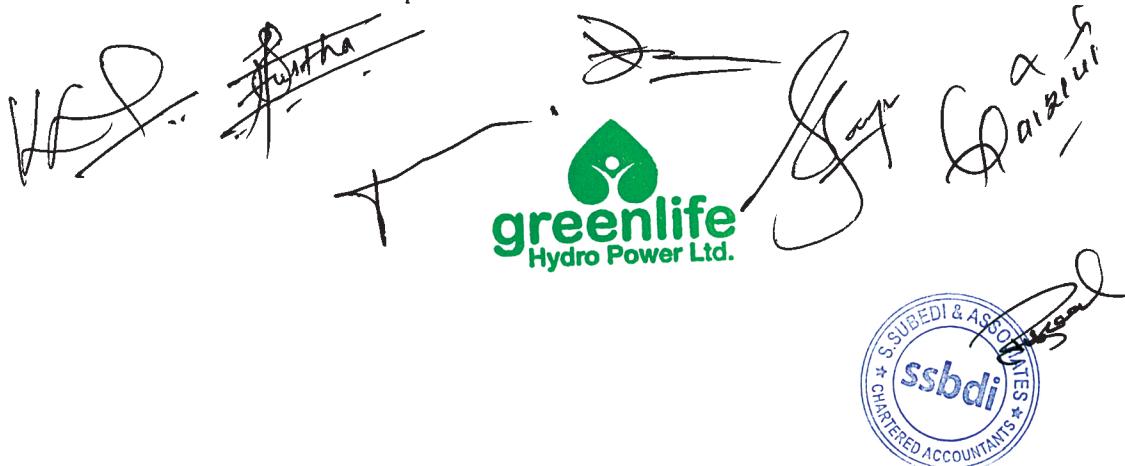
Company has determined that IFRIC -12 is applicable to the Company. The Company manages concession arrangements which include power supply from its hydro power plant. The Company maintains and services the infrastructure during the concession period. These concession arrangements set out rights and obligations related to the infrastructure and the services to be provided. The right to consideration gives rise to an Intangible Asset and accordingly, the Intangible Asset Model is applied.

Revenue from the service concession arrangements under the Intangible Asset Model is recognized in accordance with the terms of the Power Purchase Agreement as and when the power is supplied. During the Construction Phase, revenue is required to be accounted in line with Revenue from Contracts with Customers which requires accounting of increase in SCA Assets at cost and such cost plus reasonable margin on construction as revenue. The Company has accounted the revenue, using the Percentage of Completion Method, at Cost plus Margin of 6%, based on Management estimate.

Administrative costs and indirect overheads are not included as part of SCA Assets as these are not directly attributable to any of the assets.

Capitalization

When the SCA Assets under Development are available for commercial production, then on such date, the SCA Assets under Development will be transferred to SCA Assets.



GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

Amortization

SCA Assets are amortized over the period of concession, which is generally the period of PPA. The amortization is carried out using the Straight Line Method.

Impairment

Impairment test of SCA Assets is done on annual basis and if there exists indicators that such assets are impaired, then the carrying value of the assets is adjusted and the resultant impairment is accounted as expenses.

De-recognition

SCA Assets is derecognized on disposal or when no future economic benefits are expected from its future use or disposal or when the contractual rights to such assets expire. Contractual rights expire on the conclusion of the PPA period.

3.3 Financial Assets

Financial Assets are recognized when the Company becomes a party to the contract embodying the related financial instruments.

Financial Assets are classified and measured at either amortized cost or fair value.

Financial Assets at Amortized Cost:

If the business objective of the asset is both to hold the asset and receive periodic specified cash flows (principal or interest or both), then such assets are classified as Financial Assets at Amortized Cost.

At initial measurement, Financial Assets classified as measured at Amortized Cost are measured at their cost plus or minus the transaction cost. Subsequent to the initial recognition, Financial Assets at Amortized Cost are measured using the effective interest rate. The effective interest rate is the rate that exactly discounts the future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

Financial Assets at Fair Value:

If the Financial Assets do not meet any one of the criteria of the measurement at amortized cost, then such assets are measured at fair value.

At initial measurement, Financial Assets classified as measured at Fair Value are measured at their cost. Transaction cost, if any, are included as expenses in the Statement of Profit or Loss. Subsequent to the initial recognition, the Financial Assets at Fair Value are measured at fair value with changes in fair value accounted in the Statement of Profit or Loss.

Impairment of Financial Assets

Impairment of Financial Assets are measured using the Expected Credit Loss Model on Simplified Approach Basis. Impairment, if any, is charged as expenses to the Statement of Profit or Loss.

De-recognition

The Company de-recognises a Financial Asset only when the contractual rights to the cash flows from the Financial Assets expire, or it transfers the Financial Asset, and the transfer qualifies for de-recognition under NFRS 9. On de-recognition of a Financial Asset in its entirety, the difference between the carrying amounts measured at the date of de-recognition and the consideration received is recognized in the Statement of Profit or Loss.



GREENLIFE HYDROPOWER LIMITED
Financial Year: 2081-82

Notes to Financial Statements

3.4 Cash and Cash Equivalent

Cash and Cash Equivalent are Financial Assets which comprises cash, highly liquid investments and deposits with financial institutions with maturity period of three months or less and that are subject to insignificant changes in value over the period.

3.5 Prepayments

Amounts paid for upcoming fiscal years are accounted as prepayments.

3.6 Deposits

The amounts deposited with the Authorities for availing facilities are accounted and presented as deposits provided they are refundable when the facilities are no longer used by the Company. These are carried at undiscounted values as impact of discounting is immaterial.

3.7 Inventories

Inventories are initially measured at cost. Cost of inventories include cost of purchase and expenses incurred to bring it to its current location and condition. Subsequently, inventories are measured at cost or net realizable value, whichever is less.

Inventories are valued using the Weighted Average Cost Method. There is no Inventory balance as at 32 Asadh 2082 that needs to be disclosed.

3.8 Financial Liabilities

Classification as Debt or Equity

Financial Liabilities and Equity Instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a Financial Liability and an Equity Instrument.

Financial Liabilities are recognized when the Company becomes a party to the contract embodying the related financial instruments.

Financial Liabilities are initially measured at cost, net of transaction costs, and are subsequently measured at amortized cost, using the Effective Interest Rate Method where the time value of money is significant. Initial charges paid for the Term Loan was paid long ago and thus the impact of the effective interest rate for the current period will be immaterial. Accordingly, contrary to the requirements of NFRS 9, the effective interest rate on the Term Loan is not computed.

For the Financial Liabilities maturing in the short period, the effective interest rate is not used as the impact is immaterial.

De-recognition of Financial Liability

A Financial Liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing Financial Liability is replaced by another from the same Lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit or Loss.

Present Value Accounting of Retention Liability

Retention Liability is measured at the transaction amount without adjustment of present value due to the uncertainty on the estimated payment dates of such amounts. This is not in line with NFRS.



GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

3.9 Equity Instrument

An Equity Instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity Instruments are recorded at the proceeds received. Cost of issue are directly adjusted to Equity.

3.10 Revenue

Sale of Electricity : Company has the policy to recognize income from sale of electricity on accrual basis and based on the invoice issued to Nepal Electricity Authority (NEA), subject to confirmation from NEA. This is the core revenue, that is yet to arise in the company.

Revenue during Construction Phase : Revenue during Construction Phase is accounted as stated in Note 3.2.

3.11 Expenses

Expenses are accounted under the accrual basis. Expenses during the Construction Phase are accounted as stated in Note 3.2.

3.12 Employee Benefits

Salary and allowances are accounted on accrual basis. Employee benefit liabilities like provident Fund, Gratuity etc. have been provided/accounted.

3.13 Income Taxes

Accounting for Income Tax is done based on the Taxable Profit for the year determined under the provisions of the Income Tax Act 2058.

Deferred Tax is accounted whenever there arises a temporary difference on the tax base and the carrying amount of the assets/liabilities. As the Company will benefit from tax exemptions and concessions for a long period of time, Deferred Tax Assets is not computed on the carry forward of losses.

3.14 Lease

Lease taken (Company as Lessee) is accounted as per NFRS 16 with accounting of Right to Use Assets and Lease Liability. Right to Use Assets is computed by discounting the future lease payments using the incremental borrowing rate of the company. Right to Use Assets is included as part of Property, Plant and Equipment and is depreciated over the lease period. Interest charge on the Lease Liability is included as Finance Cost. Additional information on Lease is provided in Note 5.6.



GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

3.15 Risk Management Objectives and Policies

The Company's business activities expose it to a variety of risks which may adversely impact the completion of the Project. The Company's Board and Senior Management has overall responsibility for the establishment and oversight of the Company's risk management. The Company's risk management practices are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls and to monitor the risks and the adherence to the limits. Risk management policies and systems are reviewed regularly to reflect changes in the market conditions and the Company's activities.

The Board of Directors reviews and agrees the policies for managing each of these risks which are summarized below:-

a. Credit Risk

Credit Risk refers to the risk that a Counterparty will default on its contractual obligations resulting in financial loss to the Company. As the Company is under the Construction Phase, its Counterparty default risk does not exist, apart from the advances provided for the construction works to the Contractors or Consultants. Company monitors these Parties closely so as to ensure that the Company obtains the required benefits or works from those Parties.

b. Liquidity Risk

Liquidity Risk is the risk that the Company will face in meeting its obligations associated with its Financial Liabilities. Company has been availing bank financing in the form of term loan and other loans as required for meeting its obligations till date, including injection of required equity from the Promoters and Shareholders. This risk will come to play in big effect once the commercial production is started.

c. Market Risk**Currency Risk**

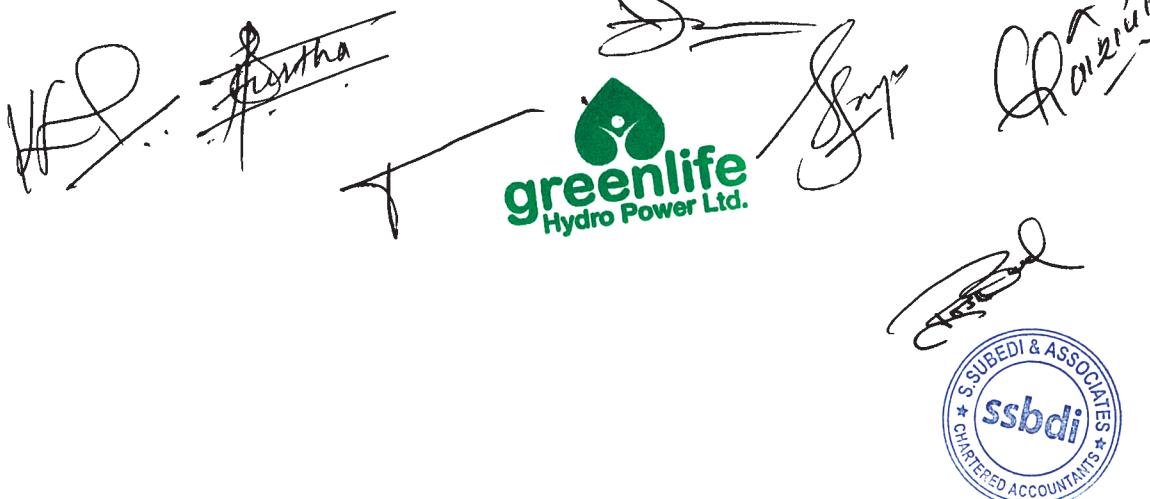
The Company is subject to the risk of changes in foreign currency values that impact the Company's import of machineries and equipment for the construction and installation of the Hydropower Plant. The exposure to foreign currency has been provided in Note 4.16. The Company, till date, has not taken any measures to mitigate the risk of fluctuations in foreign currency.

Interest Rate Risk

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term and short-term debt obligations. Since, the interest rate risk is influenced by market forces, Company has little role to play for minimizing this risk.

Market Liquidity

The operations of the Company is dependent on the disbursement of loans by the financing Institutions. However, the shortage of liquidity in the market itself has hampered the progress of the Company as the Company has been unable to receive the required funds at the required time, thereby resulting in delay in the execution of the works.



GREENLIFE HYDROPOWER LIMITED

Financial Year: 2081-82

Notes to Financial Statements

3.16 Capital Management

For the purpose of the Company's Capital Management, Capital includes the Issued Capital and all other Equity Reserves attributable to the Equity Holders of the Company. The Company manages its Capital so as to safeguard its ability to continue as a going concern and to optimize the returns to the Shareholders. The capital structure of the Company is based on the Management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of Capital in proportion to the risk and manages the capital structure in light of the changes in the economic conditions and the risk characteristics of the underlying assets.

The Company's aim is to translate the profitable growth to the superior cash generation through the efficient capital management. The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditor, and market confidence and to sustain future development and growth of its business. The Company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure.

3.17 Fair Value Measurement

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Fair Value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market or in the absence of principal market, the most advantageous market.

The Fair Value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses Valuation Techniques that are appropriate in the circumstances and for which sufficient data are available to measure the fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which Fair Value is measured or disclosed in the Financial Statements are categorized within the Fair Value hierarchy, described as follows:

Level 1 — Quoted (unadjusted) Market Prices in active markets for identical assets or liabilities

Level 2 — Valuation Techniques for which the lowest level input that is significant to the Fair Value measurement is directly or indirectly observable

Level 3 — Valuation Techniques for which the lowest level input that is significant to the Fair Value measurement is unobservable

Handwritten signatures of company officials are visible above the company logo. The logo for 'greenlife Hydro Power Ltd.' features a green water drop icon with a stylized human figure inside, followed by the company name in green and 'Hydro Power Ltd.' in smaller letters.



GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
As at 32 Asadh 2082

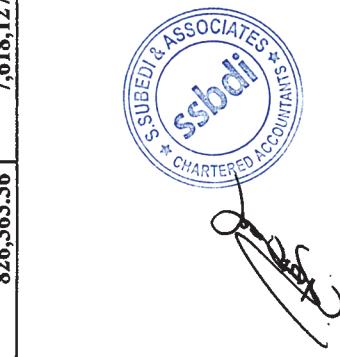
Property, Plant and Equipment

In line with Note 3.1 and Note 3.14, PPE of the Company includes the following:

Particulars	Furniture, Fixture and Fittings	Vehicles	Computer, Accessories and Office Equipment	Other Site Assets	Right to Use Assets	Total
Cost						
Balance at 31 Asadh 2081	10,094,620.80	10,994,929.00	4,452,097.53	71,859,474.36	3,230,329.49	100,631,451.18
Additions				509,800.00	3,365,800.00	3,875,600.00
Disposals						-
Balance at 32 Asadh 2082	10,094,620.80	10,994,929.00	4,961,897.53	75,225,274.36	3,230,329.49	104,507,051.18
Depreciation and impairment losses						
Balance at 31 Asadh 2081	9,351,380.50	10,553,798.98	2,913,935.76	70,339,509.10	1,802,974.59	94,961,598.93
Depreciation charged for the period	371,620.12	148,045.56	278,581.04	528,086.39	600,991.53	1,927,324.64
Adjustment of disposal						-
Balance at 32 Asadh 2082	9,723,000.62	10,701,844.54	3,192,516.80	70,867,595.49	2,403,966.12	96,888,923.57

Carrying Amount

As at 31 Asadh 2081	743,240.30	441,130.02	1,538,161.77	1,519,965.26	1,427,354.89	5,669,852.24
As at 32 Asadh 2082	371,620.18	293,084.46	1,769,380.73	4,357,678.87	826,363.36	7,618,127.60



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GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
As at 32 Asadh 2082

SCA Assets Under Development

In line with Note 3.2, SCA Assets Under Development include the following:

Note 4.2

Particulars	32.03.2082	31.03.2081
Project Land	20,121,873.00	19,905,877.00
Civil Construction	1,394,912,075.64	1,330,243,257.46
Contingency/Miscellaneous Expenses	347,682,551.81	271,796,101.16
Site Development	43,873,090.86	43,855,090.86
Financial Cost	5,273,915,190.86	4,443,465,304.33
Infrastructure Development	654,216,767.81	643,110,977.72
Plant & Machinery	835,486,371.41	819,918,250.48
Owners Cost	120,761,421.32	120,761,421.32
Project Set-up and Management Cost	163,446,710.77	149,008,701.32
General Items	105,840,142.76	84,782,770.98
Metal Works	270,129,298.52	266,806,676.67
Transmission Line and Switchyard	283,476,418.55	259,158,471.19
Environment Mitigation	58,773,491.17	58,773,491.17
Sub-Total	9,572,635,404.48	8,511,586,391.66
IFRIC-12 Margin	574,358,124.27	510,695,183.50
Total	10,146,993,528.75	9,022,281,575.16

Advances for SCA Assets Under Development**Note 4.3**

The below mentioned Advances for SCA Assets Under Development are settled on construction/delivery of the SCA Assets.

Particulars	32.03.2082	31.03.2081
Civil Construction	16,364,195.74	23,146,866.80
Contingency/Miscellaneous	16,873,181.15	15,145,695.55
General Items	-	168,750.00
Infrastructure Development	43,729,085.97	44,549,209.36
Land	594,000.00	594,000.00
Metal Works	69,559,437.04	71,405,048.72
Plant & Machinery	116,004,094.01	116,610,024.01
Transmission Line and Switchyard	119,504,132.23	84,727,431.53
Vehicle	100,000.00	100,000.00
Project Set-up & Management Cost	1,961,000.00	1,719,180.00
Site Development	1,700,000.00	703,877.89
Total	386,389,126.14	358,870,083.86



GREENLIFE HYDROPOWER LIMITED

Notes to Financial Statements

As at 32 Asadh 2082

Other Financial Assets

In line with Note 3.3 and Note 3.6, Other Financial Assets include the following:

Note 4.4

Particulars	32.03.2082	31.03.2081
Non-Current		
Deposits		
Margin Money for Bank Guarantee issued to Nepal Electricity Authority (for PPA)	2,550,000.00	2,550,000.00
Margin Money for Bank Guarantee issued to Department of Customs (for EXIM Code)	-	15,000.00
Other Deposits	57,500.00	137,500.00
Total Non-Current	2,607,500.00	2,702,500.00
Current		
Total Current	-	-
Total Other Financial Assets	2,607,500.00	2,702,500.00

Other Assets

In line with Note 3.3 and Note 3.5, Other Assets include the following:

Note 4.5

Particulars	32.03.2082	31.03.2081
Non-Current		
Total Non-Current	-	-
Current		
Prepayments		
Insurance of Power Plant & Employees	6,155,616.68	9,226,279.75
RTS Fees	450,000.00	425,000.00
Bank Guarantee Commission	-	21.93
Advances		
Other Advances	-	196,500.00
Total Current	6,605,616.68	9,847,801.68
Total Other Assets	6,605,616.68	9,847,801.68

Cash and Cash Equivalent

In line with Note 3.4, Cash and Cash Equivalent include the following:

Note 4.6

Particulars	32.03.2082	31.03.2081
Cash at Bank	20,645,182.67	6,341,075.88
Cash in Hand	-	-
Total	20,645,182.67	6,341,075.88



GREENLIFE HYDROPOWER LIMITED

Notes to Financial Statements

As at 32 Asadh 2082

Loans and Borrowings

Note 4.7

In line with Note 3.8, Loans and Borrowings include the following:

Particulars	32.03.2082	31.03.2081
Non Current		
Long Term Loan	7,648,402,659.30	6,872,382,841.63
Total Non-Current	7,648,402,659.30	6,872,382,841.63
Current		
Loans from Banks/Financial Institutions		
Bridge Gap Loan	154,671,993.60	133,450,459.20
Other Loan	3,004,443.59	-
Total Current	157,676,437.19	133,450,459.20
Total Loan and Borrowing	7,806,079,096.49	7,005,833,300.83

Long Term Loans have been obtained via Consortium Arrangement from the following Banks:

Name of Bank/Financial Institution	32.03.2082	31.03.2081
Nepal Investment Bank Ltd. / Nepal Investment Mega Bank Ltd.	295,131,557.40	254,944,896.28
Century Commercial Bank Ltd. / Prabhu Bank Ltd.	782,490,764.83	698,479,289.92
Citizens Bank International Ltd.	1,252,504,042.19	1,076,907,629.30
Civil Bank Ltd. / Himalayan Bank Ltd.	700,217,223.26	629,190,938.47
Jyoti Bikas Bank Ltd.	508,920,844.93	462,499,290.78
Nabil Bank Ltd.	1,044,215,903.22	933,509,777.66
Nepal Bank Ltd.	529,059,193.88	486,247,417.96
Prime Commercial Bank Ltd.	2,136,178,298.10	1,977,004,810.00
Siddhartha Bank Ltd.	399,684,831.49	353,598,791.26
Total	7,648,402,659.30	6,872,382,841.63

Additional Information on Loans

a. Company has entered into a Consortium Loan Agreement with Prime Commercial Bank Ltd. as the Lead Financial Institution. The approved Term Loan Limit is NRs. 5,393,986,940 for the 25 MW Project with the interest rate of 11.50 % at the end of the reporting period. The loan is availed against the entire present and future current and fixed assets of the Company, power purchase agreement, joint and personal guarantee of 8 Promoters of Rs. 6,353.86 million for each individual, as well as power generation license, pledge of all shares of Guarantors in the company, project guarantee, corporate guarantee, etc. as detailed in the Supplementary Facilities Agreement dated September 29, 2023. The interest on the Term Loan shall be capitalized during the construction period or Commercial Operation Date. The Loan is repayable over a period of 18 years after completion of the construction period in 72 quarterly ballooning installments. The Company has already initiated the process to increase the approved Term Loan Limit to the extent and above of disbursed and capitalized interest till date.

b. Interest on the Consortium Loan from Financial Institutions till the current period amounting to Rs. 223,839,055.40 (accrued & due interest) and Bridge Gap Loan amounting to Rs. 1,246,029,755.58 have been capitalised and included in the principal amounts of the respective Participant Banks above.

c. The Financial Closure for the additional 15 MW has been completed and the approved Term Loan Limit for the same is Rs. 840,000,000 at 13% interest rate. This Loan has not yet been disbursed to the Company as of 32nd Asadh 2082.

d. The Loans from Banks have been taken long back and the service charge on the Loans were not material to the Loan amounts; thus effective interest rate of the Loans equal its actual interest rate.



GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
As at 32 Asadh 2082

Other Financial Liabilities**Note 4.8**

In line with Note 3.8, Other Financial Liabilities include the following:

Particulars	32.03.2082	31.03.2081
Non Current		
Gratuity Payable	1,901,699.16	1,001,499.24
Retention Payable	62,110,438.62	62,110,438.62
Total Non-Current	64,012,137.78	63,111,937.86
Current		
Agency Fee Payable	71,812,672.62	56,366,338.00
Consultancy & Other Payable	32,382,522.57	32,382,522.57
Interest Payable	7,573,591.42	7,573,591.42
Main Contractor Payable	97,355,683.80	56,729,664.34
Other Parties Payable	43,130,903.23	39,787,204.73
Usance LC Payable	-	5,014,696.84
Salary Payable	32,217,856.33	31,678,745.78
PF Payable	4,243,920.00	2,474,160.00
TDS Payable	10,553,340.31	13,233,136.04
House Rent TDS Payable	198,503.92	76,902.24
Total Current	299,468,994.20	245,316,961.96
Total Other Financial Liabilities	363,481,131.98	308,428,899.82

Equity Share Capital**Note 4.9**

In line with Note 3.9, Equity Share Capital includes the following:

Particulars	32.03.2082	31.03.2081
Authorized Capital		
25,000,000 Ordinary Shares of NRs. 100 each	2,500,000,000.00	2,500,000,000.00
Issued Capital		
18,000,000 Ordinary Shares of NRs. 100 each	1,800,000,000.00	1,800,000,000.00
Paid Up Capital		
18,000,000 Ordinary Shares of NRs. 100 each	1,800,000,000.00	1,800,000,000.00
Total	1,800,000,000.00	1,800,000,000.00

Reconciliation of no. of Shares

Particulars	32.03.2082	31.03.2081
Opening	18,000,000.00	18,000,000.00
Addition	-	-
Closing	18,000,000.00	18,000,000.00

Retained Earnings and Reserves**Note 4.10**

Particulars	32.03.2082	31.03.2081
Retained Earnings	175,044,927.13	132,389,288.87
Reserves	-	-
Total	175,044,927.13	132,389,288.87



GREENLIFE HYDROPOWER LIMITED
 Notes to Financial Statements
 For the year ended on 32 Asadh 2082

Revenue from Operations

In line with Note 3.10, Revenue includes the following:

Particulars	2081-82	2080-81
Sales Revenue		
Construction Revenue as per IFRIC-12	1,124,711,953.59	960,036,124.64
Total	1,124,711,953.59	960,036,124.64

Cost of Sales

In line with Note 3.11 and Note 3.2, Cost of Sales includes the following:

Particulars	2081-82	2080-81
Generation Expenses		
Construction Cost as per IFRIC-12	1,061,049,012.82	905,694,457.21
Total	1,061,049,012.82	905,694,457.21

Other Income

Note 4.13

Particulars	2081-82	2080-81
Proceeds towards Insurance Compensation	-	15,725,000.00
Total	-	15,725,000.00

Administrative Expenses

Note 4.14

In line with Note 3.11, 3.12 and 3.14, Administrative Expenses include the following:

Particulars	2081-82	2080-81
Advertisement Expenses	205,516.74	141,354.77
Audit Fee Expenses	226,000.00	220,350.00
Bank Charges	5,079.04	4,750.00
Board Meeting Expenses	598,000.00	396,000.00
Communication Expenses	68,918.60	71,918.60
Consultancy Fees	3,394,750.00	2,734,000.00
Depreciation Expenses	1,251,192.69	1,118,479.84
Fine and Penalty Expenses	1,991,724.96	648,799.51
Fuel Expenses	113,979.10	200,386.54
Local Conveyance	81,490.00	34,645.00
Local Tax Expenses	-	29,500.00
Office Expenses	72,812.00	79,229.99
Other Expenses	136,489.97	794,429.48
Postage and Courier Expenses	1,480.00	400.00
Printing and Stationery Expenses	136,982.30	100,245.00
Renewal Expenses	22,021.93	9,978.07
Repair and Maintenance Expenses	14,444.00	7,350.00
RTS Expenses	875,000.00	825,000.00
Salary Expenses	11,055,819.72	14,092,593.04
Share Related Expenses	364,748.00	400,680.00
Utilities Expenses	133,422.00	129,076.00
Total	20,749,871.05	22,039,165.84

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GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
For the year ended on 32 Asadh 2082

Damaged Items Written Off

Particulars	2081-82	2080-81	Note 4.15
SCA Assets Under Development Damaged written off			
Hydromechanical Gates and Intake Connecting Pipes	-	12,117,022.15	
Surface Headworks Construction Cost	-	14,863,907.44	
Total	-	26,980,929.59	

The amounts written off during FY 2080-81 are as per the Technical Assessment Report dated 15th Shrawan 2081 and approved at the Board Meeting held on 24th Shrawan 2081. Please refer Note No. 5.5 for additional information.

Contingent Liabilities and Capital Commitments

Particulars	32.03.2082	31.03.2081	Note 4.16
Capital Commitment under Letter of Credit	151,635,200.00	154,310,182.50	
Capital Commitment to Contractor	182,657,840.38	126,935,177.62	
Contingent Liabilities	47,614,392.00	47,914,392.00	
Total	381,907,432.38	329,159,752.12	

Capital Commitment (Letter of Credit)	32.03.2082	31.03.2081
Electromechanical Equipment*	USD 1,102,000.00	USD 1,102,000.00
Electromechanical Equipment Parts	-	INR 4,175,000.00

*Faulty Electro-Mechanical Equipment Goods have been supplied by Hunan Allonward Hydro-Generating Equipment Co. Ltd. Company has followed up with the Party for the Replacement of the same and upon inability to obtain replacement of the same, Company has imported the goods and assigned the installation work to another Contractor for the timely completion of the Project. Company is in the processing of filing a case against Hunan Allonward Hydro-Generating Equipment Co. Ltd. for breach of Contract and Cancelling the LC and stopping the balance LC Payment to the Party.

Contingent Liabilities	32.03.2082	31.03.2081
Bank Guarantee provided to NEA for RCOD extension	24,000,000.00	24,000,000.00
Bank Guarantee for Exim Code	-	300,000.00
Guarantee issued on behalf of Aravali Infrapower Limited to NEA to execute the Singati-Lamosang Transmission Line	23,614,392.00	23,614,392.00
Total	47,614,392.00	47,914,392.00



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GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
For the year ended on 32 Asadh 2082

Note 5: Additional Information

5.1 Proposed Dividend

Proposed Dividend
There is no any proposed Dividend of the Company.

5.2 Fair Value Hierarchy

The fair value of Financial Assets and Liabilities of the Company are as follows:

As at 32.03.2082

Particulars	Carrying Amount	Fair Value Hierarchy	Fair Value
Financial Assets			
Other Financial Assets	2,607,500.00	Level 3	2,607,500.00
Trade Receivables	-	Level 3	
Cash and Cash Equivalent	20,645,182.67	Level 1	20,645,182.67
Total Financial Assets	23,252,682.67		23,252,682.67
Financial Liabilities			
Loans and Borrowings	7,806,079,096.49	Level 3	7,806,079,096.49
Other Financial Liabilities	363,481,131.98	Level 3	363,481,131.98
Trade Payables	-	Level 1	-
Total	8,169,560,228.47		8,169,560,228.47

As at 31.03.2081

Particulars	Carrying Amount	Fair Value Hierarchy	Fair Value
Financial Assets			
Other Financial Assets	2,702,500.00	Level 3	2,702,500.00
Trade Receivables	-	Level 3	-
Cash and Cash Equivalent	6,341,075.88	Level 1	6,341,075.88
Total Financial Assets	9,043,575.88		9,043,575.88
Financial Liabilities			
Loans and Borrowings	7,005,833,300.83	Level 3	7,005,833,300.83
Other Financial Liabilities	308,428,899.82	Level 3	308,428,899.82
Trade Payables	-	Level 1	-
Total	7,314,262,200.65		7,314,262,200.65



GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
For the year ended on 32 Asadh 2082

Note 5: Additional Information

5.3 Works Accounted under SCA Assets Under Development based on Running Bills

Of the total amount under SCA Assets Under Development, a sum of Rs. 286,131,818.43 has been accounted based on running bills of the Contractor certified by the Company. Tax invoices have not been received by the Company for such amount. Related tax amounts amounting to Rs. 31,862,470.61 have not been booked for the same.

5.4 Legal Cases

Company has obtained a Stay Order in Company's favour relating to one litigation concerning the Electro Mechanical Equipment, which is still pending.

5.5 Flood and Insurance Claim

During FY 2078-79, Flood at Hanapu Khola caused damage to the Ropeway, Micro Hydro Powerhouse, Electromechanical Goods, Transformer, Switchyard Equipment and Area. Compensation has been received from the Insurance Company on 3rd May 2024 amounting to Rs. 15,725,000.00 and the same has been included in Other Income during FY 2080-81 as shown in Note 4.13.

During FY 2080-81, Flood at Khani Khola caused damage to the Surface Headworks and Penstock Area. The Company filed claim for damages with Sagarmatha Lumbini Insurance Co. Ltd. Till the date of approval of the Financial Statements by the Board, the claim amount has not been received.

5.6 Lease

The future minimum lease payments under the lease is as follows:

Period	32.03.2082	31.03.2081
Within a year	1,268,886.67	1,216,016.39
One year to five years	581,573.06	1,850,459.72
After five years	-	-

5.7 Related Party Disclosure

Related parties comprise of Key Management Personnel of the company. There are no other related parties.

Key Management Personnel:

i. Board of Directors:

Name	Position
Yangchen Doma Lama	Chairperson
Bhusan Thapa	Director - Retired w.e.f. 01.06.2081
Tenzin Jampe Lama	Director
Tseten Wangyal K. Lama	Director
Gobinda Paudel	Director - Appointed w.e.f. 21.10.2078. Retired w.e.f. 08.12.2081
Dawa Chheten Sherpa	Director - Appointed w.e.f. 17.12.2081
Kesang Dikee Lama	Managing Director (w.e.f. 21.10.2078)

Kesang Dikee Lama was paid a remuneration of Rs. 2,664,000 during the period.

Directors (except Directors appointed from Public Shareholders) of the Company have provided personal guarantee for availing credit facility by the Company.

Directors are paid sitting fees for attending the Board Meetings. Meeting fee is Rs. 12,000 (Gross) per meeting for Chairman and Rs. 10,000 (Gross) per meeting for other Board Members. Total Board Meeting expenses paid to Directors during the year is Rs. 598,000. Travel and Daily Allowances are paid at the approved rates of the Company during official travel.



GREENLIFE HYDROPOWER LIMITED
Notes to Financial Statements
For the year ended on 32 Asadh 2082

Note 5: Additional Information

The following Directors are employed on salary basis. The Salary and Benefits paid to such Directors during the period are:

Tenzin Jampe Lama NRs. 2,997,000

Bhusan Thapa* NRs. 424,000

* Retired with effect from 1st Ashwin 2081

The outstanding balance of payables to Directors are as follows:

Name of Director	Salary Payable	Other Payable	Total
Tenzin Jampe Lama	12,857,101.60	1,105,152.64	13,962,254.24
Bhusan Thapa*	6,460,520.04		6,460,520.04
Dawa Chheten Sherpa**	-	8,500.00	8,500.00
Tseten Wangyal K. Lama	-	119,000.00	119,000.00
Yangchen Doma Lama		33,004,202.56	33,004,202.56
Kesang Dikee Lama	6,235,848.00	763,795.41	6,999,643.41
Total	25,553,469.64	35,000,650.61	60,554,120.25

* Retired with effect from 1st Ashwin 2081

** Appointed with effect from 17th Chaitra 2081

Total Shares Held by Board Members

Board Members hold the Shares directly as well as through other Investment Companies. Total underlying ownership of each Board Member in the Company is as follows:

Name of Director	Direct Investment	Indirect Through Other Entities	Total Shares
Yangchen Doma Lama*	3,718,480	1,008,220	4,726,700
Bhusan Thapa	497,500	-	497,500
Tenzin Jampe Lama*	-	-	-
Tseten Wangyal K. Lama*	176,000	-	176,000
Gobinda Paudel	1,000	-	1,000
Kesang Dikee Lama*	644,300	52,500	696,800
Dawa Chheten Sherpa	10,000	-	10,000
Total	5,047,280	1,060,720	6,108,000

*these Directors are from the same family tree.

Other Liabilities

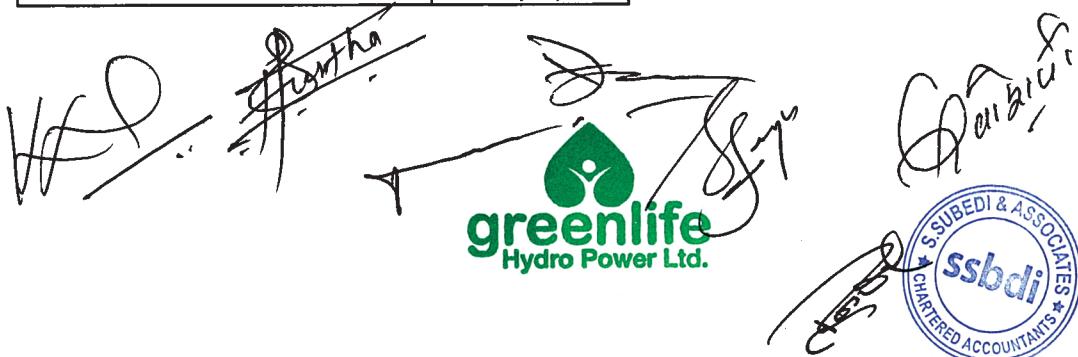
Other Liabilities represent the amounts provided by the Promoters to use for the Project which shall be converted to Equity Share Capital in future if the Company issues additional shares.

Name of Promoter	Amount
Kesang Dikee Lama	7,931,592.58
Yangchen Doma Lama	75,954,857.64
Mohan Agrawal	13,150,155.00
Dharmendra Agrawal	13,150,155.00
Kanchenjunga Investment Company Pvt. Ltd.	314,371,111.91
Total	424,557,872.13

5.8 Weighted Average No. of Shares

Weighted average no. of shares for the purpose of computation of earning per share (including diluted) are as follows:

FY 2080-81	18,000,000.00
FY 2081-82	18,000,000.00



ग्रीनलाईफ हाईड्रोपावर लिमिटेड

कम्पनी ऐन २०६३ को दफा १०८ संग सम्बन्धित

आ.व. ०८९/०८२ को

अतिरिक्त वार्षिक आर्थिक विवरण

- (क) विगत वर्षको कारोबारको सिंहावलोकन,
 - संचालक समितिको वार्षिक प्रतिवेदनमा उल्लेख गरेको ।
- (ख) राष्ट्रिय तथा अन्तर्राष्ट्रिय परिस्थितिबाट कम्पनीको कारोबारलाई कुनै असर परेको भए सो असर,
 - वाढी तथा पहिरोले कम्पनीको परियोजना स्थललाई व्यापक असर पारेको ।
- (ग) प्रतिवेदन तयार भएको मितिसम्म चालू वर्षको उपलब्धि र भविष्यमा गर्नु पर्ने कुराको सम्बन्धमा संचालक समितिको धारणा,
 - संचालक समितिको वार्षिक प्रतिवेदनमा उल्लेख गरेको ।
- (घ) कम्पनीको औद्योगिक वा व्यावसायिक सम्बन्ध,
 - नभएको ।
- (ङ) संचालक समितिमा भएको हेरफेर र सोको कारण,
 - कम्पनीको नियमावली अनुसार यस कम्पनिमा ९ जना संचालकहरू रहने व्यवस्था रहेकोमा कम्पनीले कम्पनीको बाह्यौ बार्षिक साधारण सभाले संचालक समिति गठन गर्दा बिज्ञ संचालक (२ जना) बाहेक ७ जनाको संचालक समिति गठन गरेको थियो। नियूक्त गरे पश्चात विभिन्न मितिमा संस्थापक मद्ये श्री भुषण थापा र सर्वसाधारण समुह तर्फ श्रीमती ऋतु गुरुङ र श्री गोबिन्द पौडेलले राजिनामा दिए पश्चात संचालक समितिको बैठकले संस्थापक समुह तर्फ श्री दावा छेतेन शेर्पालाई संचालक समितिमा नियूक्त गरेर संचालकको कोरम पुर्याईरहेकोमा संचालक समितिलाई चुक्त तथा गतिशिल बनाउनको लागी मिति २०८२।०७।२८ को १३ औं, १४ औं तथा १५ औं संयूक्त वार्षिक साधारणसभाबाट संचालकको साविकको संख्या ९ जनालाई घटाई ५ जनामा कायम गर्ने विशेष निर्णय गरि श्री कम्पनी रजिष्ट्रारको कार्यालयमा पेश गरी कार्यालयबाट सो को स्विकृत अभिलेख समेत भएकोले यस आ.व. ०८१।०८२ को साधारणसभाले सो ५ जनाको संचालक समितिको गठन गर्ने प्रस्ताव राखेको छ ।
 - (च) कारोबारलाई असर पार्ने मुख्य कुराहरू,
 - नभएको ।
 - (छ) लेखापरीक्षण प्रतिवेदनमा कुनै कैफियत उल्लेख भएको भए सो उपर संचालक समितिको प्रतिकृया,
 - कम्पनीको आ.व. ०८१।०८२ को लेखापरीक्षण प्रतिवेदनमा लेखा परीक्षक एस. सुवेदी एण्ड

एसोसिएट्स, चार्टर्ड एकाउन्टेन्ट्स का सि. ए. रोशन दाहालले निम्न बमोजिमको कैफियत उल्लेख गरी प्रतिवेदन बुझाउनु भएको छ :

- 1) SCA Assets under Development includes a sum of NPR 28.61 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 9.22 Crores which has 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.

माथि उल्लेखित कैफियत उपर संचालक समितिको प्रतिकृया निम्न बमोजिम रहेको जानकारी गराउदछौ :

- 1) कम्पनीले ठेकेदार कम्पनीसंग कर बिजक जारी गरी उपलब्ध गराउनका लागि निरन्तर माग गरेको जानकारी गराउदछौ। कम्पनीको वास्तविक वित्तीय स्थिति प्रतिबिम्बित गर्न अन्तरीम भूत्तानि प्रमाणपत्रका आधारमा प्राबधानहरू लेखाउक्न गरिएको ।
- 2) कम्पनीले माथि उल्लेखित पेशिकहरू फर्छ्योट गर्नकालागि सम्बन्धित पक्षहरूसंग निरन्तर रूपमा पारसपरिक छलफल गरी रहेको छ र आगामी दिनहरूमा पनि सो पेशिकहरू फर्छ्योट गर्न निरन्तर प्रयास जारी रहनेछ ।

(ज) लाभांश बाँडफाँड गर्न सिफारिस गरिएको रकम,
— लाभांश बाडफाँड नभएको ।

(झ) शेयर जफत भएको भए जफत भएको शेयर संख्या, त्यस्तो शेयरको अडिकत मूल्य, त्यस्तो शेयर जफत हुनुभन्दा अगावै सोबापत कम्पनीले प्राप्त गरेको जम्मा रकम र त्यस्तो शेयर जफत भएपछि सो शेयर बिक्री गरी कम्पनीले प्राप्त गरेको रकम तथा जफत भएको शेयर बापत रकम फिर्ता गरेको भए सोको विवरण,
— कुनै पनि शेयर जफत नभएको ।

(ज) विगत आर्थिक वर्षमा कम्पनी र यसको सहायक कम्पनीको कारोबारको प्रगति र सो आर्थिक वर्षको अन्तमा रहेको स्थितिको पुनरावलोकन,
— कारोबारको प्रगति संचालक समितिको वार्षिक प्रतिवेदनमा उल्लेख गरेको र हाल कम्पनीको सहायक कम्पनी नभएको ।

(ट) कम्पनी तथा त्यसको सहायक कम्पनीले आर्थिक वर्षमा सम्पन्न गरेको प्रमुख कारोबारहरू र सो अवधिमा कम्पनीको कारोबारमा आएको कुनै महत्वपूर्ण परिवर्तन,
— संचालक समितिको वार्षिक प्रतिवेदनमा उल्लेख गरेको ।

(ठ) विगत आर्थिक वर्षमा कम्पनीको आधारभूत शेयरधनीहरूले कम्पनीलाई उपलब्ध गराएको जानकारी,

- यस कम्पनीका आधारभूत शेयरधनी कन्वनजंगा इन्बेष्टमेण्ट कम्पनी प्रा. लि. ले कम्पनीको संस्थापक शेयर २१,२२,००० थान बित्रि गर्ने सम्बन्धमा जानकारी गराएकोछ।

(ड) विगत आर्थिक वर्षमा कम्पनीका संचालक तथा पदाधिकारीहरूले लिएको शेयरको स्वामित्वको विवरण र कम्पनीको शेयर कारोबारमा निजहरू संलग्न रहेको भए सो सम्बन्धमा निजहरूबाट कम्पनीले प्राप्त गरेको जानकारी,

- नभएको ।

(ढ) विगत आर्थिक वर्षमा कम्पनीसँग सम्बन्धित सम्झौताहरूमा कुनै संचालक तथा निजको नजिकको नातेदारको व्यक्तिगत स्वार्थको बारेमा उपलब्ध गराइएको जानकारीको व्यहोरा,

- नभएको ।

(ण) कम्पनीले आफ्नो शेयर आफैले खरिद गरेको भए त्यसरी आफ्नो शेयर खरिद गर्नुको कारण, त्यस्तो शेयरको संख्या र अड्डिक्त मूल्य तथा त्यसरी शेयर खरिद गरे बापत कम्पनीले भूत्कानी गरेको रकम,

- नभएको ।

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

- छुट्टै नभएको । संचालक समितिबाट नियन्त्रण गरिएको ।

(थ) विगत आर्थिक वर्षको कूल व्यवस्थापन खर्चको विवरण,

- लेखापरीक्षण प्रतिवेदनमा उल्लेख गरेको ।

(द) लेखापरीक्षण समितिका सदस्यहरूको नामावली, निजहरूले प्राप्त गरेको पारिश्रमिक, भत्ता तथा सुविधा, सो समितिले गरेको काम कारवाहीको विवरण र सो समितिले कुनै सुभाव दिएको भए सोको विवरण,

- विशेषज्ञबाट कार्य भझरहेको छ ।

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

- नभएको ।

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

पारिश्रमिक

सि.नं.	नाम	पद	आ.व. २०८१/०८२
१.	श्री तेन्जिन जम्पे लामा	संचालक सदस्य	रु २९,९७,०००
२.	श्री भुषण थापा*	संचालक सदस्य	रु ४,२४,०००
३.	श्रीमती केसाङ्ग दिकि लामा	प्रबन्ध संचालक	रु २६,६४,०००

बैठक भत्ता

सि.नं.	नाम	पद	आ.व. २०८१/०८२
१.	श्रीमती याड्चेन डोमा लामा	अध्यक्ष	रु १६८,०००
२.	श्री तेन्जिन जम्पे लामा	संचालक सदस्य	रु १४०,०००
३.	श्री भुषण थापा *	संचालक सदस्य	-
४.	श्री छेतेन वाङ्गेल खाड्कर लामा	संचालक सदस्य	रु १४०,०००
५.	श्री गोबिन्द पौडेल **	संचालक सदस्य	-
६.	श्री दावा छेतेन शेर्पा ***	संचालक सदस्य	रु १०,०००
७.	श्रीमती केसाङ्ग दिकि लामा	प्रबन्ध संचालक	रु १४०,०००

* मिति २०८१|०६|०१ मा राजिनामा पेश गरेकोमा मिति २०८१|१२|१७ को संचालक समितिको बैठकबाट राजिनामा स्विकृत भएको ।

** मिति २०८१|१२|०८ मा राजिनामा पेश गरेकोमा मिति २०८१|१२|१७ को संचालक समितिको बैठकबाट राजिनामा स्विकृत भएको ।

*** मिति २०८१|१२|१७ को संचालक समितिको बैठकबाट नियुक्त हुनुभएको ।

(प) शेयरधनीहरूले बुझिलिन बाँकी रहेको लाभांशको रकम,

— नभएको ।

(फ) दफा १४१ बमोजिम सम्पत्ति खरिद वा बिक्री गरेको कुराको विवरण,

— नभएको ।

(ब) दफा १७५ बमोजिम सम्बद्ध कम्पनी बीच भएको कारोबारको विवरण,

— नभएको ।

(भ) यस ऐन तथा प्रचलित कानून बमोजिम संचालक समितिको प्रतिवेदनमा खुलाउनु पर्ने अन्य कुनै कुरा,

— नभएको ।

(म) अन्य आवश्यक कुराहरू ।

— नभएको ।

संस्थागत सुशासन सम्बन्धी वार्षिक अनुपालना प्रतिवेदन

(सूचीकृत संगठित संस्थाहरूको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ बमोजिम)

सूचीकृत सङ्गठित संस्थाको नाम ठेगाना, ईमेल र वेबसाइट सहित	ग्रीनलाईफ हाईड्रोपावर लि. का. म. न. पा. वडा नं. २८, कमलपोखरी, काठमाण्डौ Email: nepalgreenlife@gmail.com Website: greenlifehydropower.com.np
फोन न.	०१-४५११३७३
प्रतिवेदन पेश गरिएको आ. व.	२०८१-२०८२

१. संचालक समिति सम्बन्धी विवरण :

(क) संचालक समितिको अध्यक्षको नाम तथा नियुक्ति मिति : याड्चेन डोमा लामा (२०७८/१०/२१)

(ख) संस्थाको शेयर संरचना सम्बन्धी विवरण :

शेयरहोल्डर	शेयर संख्या	प्रतिशत
संस्थापक	१,४४,००,०००	८० %
सर्वसाधारण	३६,००,०००	२० %
जम्मा	१,८०,००,०००	१०० %

कुल शेयरधनी संख्या : १६७,१७७

(ग) संचालक समिति सम्बन्धी विवरण :

क्र. सं.	संचालकहरूको नाम तथा ठेगाना	प्रतिनिधित्व भएको समुह	शेयर संख्या	नियुक्त भएको मिति	पद तथा गोपनियताको शपथ लिएको मिति	संचालक नियुक्तिको तरिका (विधि)
१.	याड्चेन डोमा लामा ल.उ.म.न.पा.-४, ललितपुर	संस्थापक	३७,१८,४८०	२०७८/१०/२१	२०७८/१०/२१	१२ औं साधारण सभामा सर्वसम्मती
२.	केसाङ दिकि लामा ल.उ.म.न.पा.-४, ललितपुर	संस्थापक	६,४४,३००	२०७८/१०/२१	२०७८/१०/२१	१२ औं साधारण सभामा सर्वसम्मती
३.	भूषण थापा ल.उ.म.न.पा.-५, ललितपुर	संस्थापक	४,९७,५००	२०७८/१०/२१	२०७८/१०/२१	१२ औं साधारण सभामा सर्वसम्मती
४.	छेतेन वाङ्गेल खाडकर लामा का.म.न.पा.-२४, काठमाण्डौ	संस्थापक	१,७६,०००	२०७८/१०/२१	२०७८/१०/२१	१२ औं साधारण सभामा सर्वसम्मती

क्र. सं.	संचालकहरूको नाम तथा ठेगाना	प्रतिनिधित्व भएको समुह	शेयर संख्या	नियुक्त भएको मिति	पद तथा गोपनियताको शपथ लिएको मिति	संचालक नियुक्तिको तरिका (विधि)
५.	तेन्जिन जम्पे लामा ल.उ.म.न.पा.-४, ललितपुर	संस्थापक	लगानी कर्ता कम्पनी इन्जेन कन्सलटेन्सी प्रा. लि. का प्रतिनिधि	२०७८/१०/२१	२०७८/१०/२१	१२ औं साधारण सभामा सर्वसम्मती
६.	गोबिन्द पौडेल तारकेरावारी-५, ओखलढुङ्गा	सर्वसाधारण	१,०००	२०७८/१०/२१	२०७८/१०/२१	१२ औं साधारण सभामा सर्वसम्मती
७.	दावा छेतेन शेर्पा ओलाङ्गुङ्गोला - ४, ताप्लेजुङ	संस्थापक	१०,०००	२०८१/१२/१७	२०८१/१२/१७	संचालक समितिले नियुक्ति गरेको र १३ औं, १४ औं र १५ औं संयुक्त साधारण सभाले अनुमोदन गरेको

(घ) संचालक समितिको बैठक

- संचालक समितिको बैठक संचालन सम्बन्धी विवरण :

क्र. सं.	यस आ.व. मा बसेको संचालक समितिको बैठकको मिति	उपस्थित संचालकको संख्या	बैठकको निर्णयमा भिन्न मत राखी हस्ताक्षर गर्ने संचालकको संख्या	गत आ.व. मा बसेको बैठकको मिति
१	२०८१/०४/०२	४	-	२०८०/०६/०४
२	२०८१/०४/२४	४	-	२०८०/०६/२६
३	२०८१/०६/०८	४	-	२०८०/०७/१३
४	२०८१/०९/०९	४	-	२०८०/०७/२४
५	२०८१/०९/११	४	-	२०८०/०८/२१
६	२०८१/०९/१२	४	-	२०८०/०९/१७
७	२०८१/०९/२३	४	-	२०८०/०९/२२
८	२०८१/१२/०३	४	-	२०८०/१०/०२
९	२०८१/१२/१२	४	-	२०८०/१०/०३
१०	२०८१/१२/१७	४	-	२०८०/११/११
११	२०८२/०१/१६	५	-	२०८०/१२/२८
१२	२०८२/०१/२१	४	-	२०८१/०१/२८
१३	२०८२/०२/१३	४	-	२०८१/०३/०५
१४	२०८२/०२/१४	४	-	२०८१/०३/२४

- कुनै संचालक समितिको बैठक आवश्यक गणपुरक संख्या नपुगी स्थगित भएको छैन।

■ संचालक समितिको बैठक सम्बन्धी अन्य विवरण :

संचालक समितिको बैठकमा संचालक वा वैकल्पिक संचालक उपस्थित भए-नभएको (नभएको अवस्थामा बैठकको मिति सहित कारण खुलाउने):	संचालक समितिको प्रत्येक बैठकमा बहुमत संख्या पुगेको छ ।
संचालक समितिको बैठकमा उपस्थित संचालकहरू, छलफल भएको विषय र तत्सम्बन्धमा भएको निर्णयको विवरण (माइन्यट) को छुट्टै अभिलेख राखे नराखेको:	संचालक समितिको प्रत्येक बैठकको लिखित अभिलेख राखी उपस्थित संचालकहरूको हस्ताक्षरबाट प्रमाणित गरि एको छ ।
संचालक समितिको दुई लगातार बसेको बैठकको अधिकतम अन्तर (दिनमा) :	८३ दिन
संचालक समितिको बैठक भत्ता निर्धारण सम्बन्धमा बसेको वार्षिक साधारण सभाको मिति:	१२ औं साधारण सभा २०७८/१०/२१
संचालक समितिको प्रति बैठक भत्ता रु.	अध्यक्षलाई रु १२,०००/- र संचालकलाई ९०,०००/-
आ.व. २०८१/८२ को संचालक समितिको कुल बैठक खर्च रु	रु ५,९८,०००/-

२. संचालकको आचरण सम्बन्धी तथा अन्य विवरण :

संचालकको आचरण सम्बन्धमा सम्बन्धित संस्थाको आचार संहिता भए/नभएको :	नभएको
एकाघर परिवारको एक भन्दा बढी संचालक भएको सो सम्बन्धी विवरण	१. याड्येन डोमा लामा २. तेन्जिन जम्पे लामा
संचालकहरूको वार्षिक रूपमा सिकाई तथा पुर्नताजगी कार्यक्रम सम्बन्धी विवरण प्रत्येक संचालकले आफू संचालकको पदमा नियुक्त वा मनोनयन भएको पन्थ दिनभित्र देहायका कुराको लिखित जानकारी गराएको/नगराएको र नगराएको भए सोको विवरण:	नभएको
<ul style="list-style-type: none"> - संस्थासँग निज वा निजको एकाघरको परिवारको कुनै सदस्यले कुनै किसिमको करार गरेको वा गर्न लागेको भए सो को विवरण, - निज वा निजको एकाघरको परिवारको कुनै सदस्यले संस्था वा सो संस्थाको मुख्य वा सहायक कम्पनीमा लिएको शेयर वा डिबेन्चरको विवरण, - निज अन्य कुनै सङ्घठित संस्थाको आधारभूत शेयरधनी वा संचालक रहेको भए त्यसको विवरण, - निजको एकाघरको परिवारको कुनै सदस्य संस्थामा पदाधिकारी वा कर्मचारीको हैसियतमा काम गरिरहेको भए सोको विवरण । - संचालकले उस्तै प्रकृतिको उद्देश्य भएको सूचिकृत संस्थाका संचालक, तलवी पदाधिकारी, कार्यकारी प्रमुख वा कर्मचारी भइ कार्य गरेको भए सोको विवरण: 	<ul style="list-style-type: none"> नभएको नभएको अनुसुचि १ मा संलग्न रहेको नभएको नभएको
संचालकहरूलाई नियमन निकाय तथा अन्य निकायहरूबाट कुनै कारवाही गरिएको भए सोको विवरण:	आषाढ २०८० को त्रैमासिक प्रतिवेदन ढिलो प्रकाशित गरेको कारण धितोपत्र बोर्डले रु ५००००/- जरिवाना गरेको

३. संस्थाको जोखिम व्यवस्थापन तथा आन्तरिक नियन्त्रण प्रणाली सम्बन्धी विवरण :

(क) जोखिम व्यवस्थापनको लागि कुनै समिति गठन भए/नभएको गठन नभएको भए सो को कारण : सम्बन्धित बिज्ञहरूको राय तथा सुभाब लिई संचालक समितिले स्वयम् निगरानी गरिरहेको हुदॉ जोखिम व्यवस्थापन समिति छुट्टै गठन नगरेको

(ख) जोखिम व्यवस्थापन समिति सम्बन्धी जानकारी :

- (अ) समितिको संरचना (संयोजक तथा सदस्यहरूको नाम तथा पद)
- (आ) समितिको बैठक संख्या
- (इ) समितिको कार्य सम्बन्धी छोटो विवरण

(ग) आन्तरिक नियन्त्रण कार्यविधि भए/नभएको : नभएको

(घ) आन्तरिक नियन्त्रण प्रणालीका लागि कुनै समिति गठन भए/नभएको गठन नभएको भए सोको कारण : व्यवसायिक कारोबार सुरु नभएकोले आन्तरिक नियन्त्रण समिति गठन नभएको

(ङ) आन्तरिक नियन्त्रण प्रणाली समिति सम्बन्धी विवरण : हाल गठन नगरेको

- (अ) समितिको संरचना (संयोजक तथा सदस्यहरूको नाम तथा पद)
- (आ) समितिको बैठक संख्या
- (इ) समितिको कार्य सम्बन्धी छोटो विवरण

(च) आर्थिक प्रशासन विनियमावली भए/नभएको : नभएको

४. सूचना तथा जानकारी प्रवाह सम्बन्धी विवरण :

(क) संस्थाले सार्वजनिक गरेको सूचना तथा जानकारी प्रवाहको विवरण:

विषय	माध्यम	सार्वजनिक गरेको मिति
वार्षिक साधारण सभाको सूचना	आ.व. २०८१/८२ मा वार्षिक साधारण सभा नगरिएको । आ.व. २०७८/७९, २०७९/८० र २०८०/८१ को संयुक्त वार्षिक साधारण सभाको सूचना आर्थिक राष्ट्रिय दैनिक र प्रभाव राष्ट्रिय दैनिकमा प्रकाशित गरिएको	२०८२/०६/२१, २०८२/०६/२८, २०८२/०७/२१
विशेष साधारण सभाको सूचना	नभएको	
बार्षिक प्रतिवेदन	आ.व. २०८१/८२ मा वार्षिक साधारण सभा नगरिएको । आ.व. २०७८/७९, २०७९/८० र २०८०/८१ को संयुक्त वार्षिक साधारण सभा २०८२/०७/२८ मा सम्पन्न भएको र वार्षिक प्रतिवेदन नेपाल स्टक एक्सचेन्जको वेबसाईट र कम्पनीको वेबसाईटमा प्रविस्त गरिएको ।	२०८२/०८/२९
त्रैमासिक प्रतिवेदन	नेपाल समाचारपत्र राष्ट्रिय दैनिक, आर्थिक राष्ट्रिय दैनिक	२०८१/०७/२८, २०८१/१०/३०, २०८२/०१/२९ र २०८२/०४/३०

धितोपत्रको मूल्यमा प्रभाव पार्ने मूल्य संवेदनशील सूचना	नभएको	
अन्य (लेखा परिक्षक नियूक्ति गर्ने सम्बन्धमा गरिएको बोलपत्र सम्बन्धी)	आर्थिक राष्ट्रिय दैनिक	२०८१/०९/०७

(ख) सूचना सार्वजनिक नगरेको वा अन्य कारणले धितोपत्र बोर्ड तथा अन्य निकायबाट कारवाहिमा परेको भए सो सम्बन्धी जानकारी : आषाढ २०८० को त्रैमासिक प्रतिवेदन ढिलो प्रकाशित गरेको कारण धितोपत्र बोर्डले रु ५०,०००/- जरिवना गरिएको ।

(ग) पछिल्ला वार्षिक तथा विशेष साधारण सभा सन्पन्न भएको मिति :

- १३ औं, १४ औं तथा १५ औं संयुक्त वार्षिक साधारण सभा २०८२/०७/२८
- विशेष साधारण सभा भएको छैन ।

५. संस्थागत संरचना र कर्मचारी सम्बन्धी विवरण :

(क) कर्मचारीहरूको संरचना, पदपूर्ति, वृत्ति विकाश, तालिम, तलव, भत्ता तथा अन्य सुविधा, हाजिर र विदा, आचारसंहिता लगायतका कुराहरू समेटिएको कर्मचारी सेवा शर्त विनियमावली/व्यवस्था भए नभएको : नभएको

(ख) सांगठानीक संरचना संलग्न गर्ने : अनुसुचि २ मा संलग्न रहेको

(ग) उच्च व्यवस्थापन तहका कर्मचारीहरूको नाम, शैक्षिक योग्यता तथा अनुभव सम्बन्धी विवरण :

नाम र पद	शैक्षिक योग्यता	अनुभव
केसाङ्ग दिकि लामा	एम. बि. ए.	सम्बन्धित बिषयमा १९ बर्ष भन्दा बढीको कार्य अनुभव
तेन्जिन जम्पे लामा	एम. टेक. (Electrical Computer Science) र एम. बि. ए.	सम्बन्धित बिषयमा १६ बर्ष भन्दा बढीको कार्य अनुभव

(घ) कर्मचारी सम्बन्धी अन्य विवरण :

संरचना अनुसार कर्मचारी पदपूर्ति गर्ने गरे/नगरेको :	गरेको
नयाँ कर्मचारीहरूको पदपूर्ति गर्दा अपनाएको प्रकृया :	आन्तरिक बढुवा र हेड हन्टिङ
व्यवस्थापन स्तरका कमचारीको संख्या :	२
कूल कर्मचारीको संख्या :	२७
कर्मचारीहरूको सक्सेसन प्लान भए/नभएको :	नभएको

आ. व. मा कर्मचारीहरूलाई दिईएको तालिम संख्या तथा सम्मेलित कर्मचारीको संख्या :	नभएको
आ. व. को कर्मचारी तालिम खर्च रु :	छैन
कुल खर्चमा कर्मचारी खर्चको प्रतिशत :	५३.२८ प्रतिशत
कुल कर्मचारी खर्चमा कर्मचारी तालीम खर्चको प्रतिशत :	छैन

६. संस्थाको लेखा तथा लेखापरीक्षण सम्बन्धी विवरण :

(क) लेखा सम्बन्धी विवरण :

संस्थाको पछिल्लो आ. व. को वित्तीय विवरण NFRS अनुसार तयार गरे/ नगरेको, नगरेको भए सोको कारण :	गरेको
संचालक समितिबाट पछिल्लो वित्तीय विवरण स्वीकृत भएको मिति:	२०८२/०९/०४ (आ.व. २०८१/८२)
चौथौ त्रैमासिक वित्तीय विवरण प्रकाशन गरेको मिति :	२०८२/०४/३०
अन्तिम लेखापरीक्षण सम्पन्न भएको मिति :	२०८२/०९/०७ (आ.व. २०८१/८२)
साधारण सभाबाट वित्तीय विवरण स्वीकृत भएको मिति :	२०८२/०७/२८ (आ.व. २०७८/७९, २०७९/८० र २०८०/८१)
संस्थाको आन्तरिक लेखा परीक्षण सम्बन्धी विवरण :	
(अ) आन्तरिक रूपमा लेखा परीक्षण गर्ने गरिएको वा वाह्य विज्ञ नियुक्त गर्ने गरिएको	नगरेको
(आ) वाह्य विज्ञ नियुक्त गरिएको भए सोको विवरण	नभएको
(इ) आन्तरिक लेखापरीक्षण कर्ति अवधिको गर्ने गरिएको (त्रैमासिक, चौमासिक वा अर्धवार्षिक)	नगरेको

(ख) लेखापरीक्षण समिति सम्बन्धी विवरण : समिति गठन नगरिएको

संयोजक तथा सदस्यहरूको नाम, पद तथा योग्यता :	
बैठक बसेको मिति तथा उपस्थित सदस्य संख्या :	
प्रति बैठक भत्ता रु. :	
लेखापरीक्षण समितिले आफ्नो काम कारवाहीको प्रतिवेदन संचालक समितिमा पेश गरेको मिति :	

७. अन्य विवरण :

संस्थाले संचालक तथा निजको एकाघरका परिवारको वित्तीय स्वार्थ भएको व्यक्ति, बैड्क तथा बित्तीय संस्थाबाट ऋण वा सापटी वा अन्य कुनै रूपमा रकम लिए/नलिएको	लिएको
प्रचलित कानून बमोजिम कम्पनीको संचालक, शेयरधनी, कर्मचारी, सल्लाहाकार, परामर्शदाताको हैसियतमा पाउने सुविधा वा लाभ बाहेक सुचिकृत सङ्खित संस्थाको वित्तीय स्वार्थ भएको कनै व्यक्ति, फर्म, कम्पनी, कर्मचारी, सल्लाहाकार वा परामर्शदाताले संस्थाको कुनै सम्पत्ति कुनै किसिमले भोगचलन गरे/नगरेको	नगरेको
नियमनकारी निकायले इजाजतपत्र जारी गर्दा तोकेको शर्तहरूको पालना भए/नभएको	भएको
नियमकारी निकायले संस्थाको नियमन निरीक्षण वा सुपरीवेक्षण गर्दा संस्थालाई दिइएको निर्देशन पालना भए/नभएको	हाल सम्म त्यस्तो निर्देशन प्राप्त नभएको
संस्था वा संचालक विरुद्ध अदालतमा कुनै मद्दा चलिरहको भए सोको विवरण	छैन

परिपालन अधिकृतको नाम : श्री कमल राज पौड्याल

पद : परिपालना अधिकृत तथा बरीष्ठ बित्तिय व्यबस्थापक

सि. ए. रोशन दाहाल

(पार्टनर)

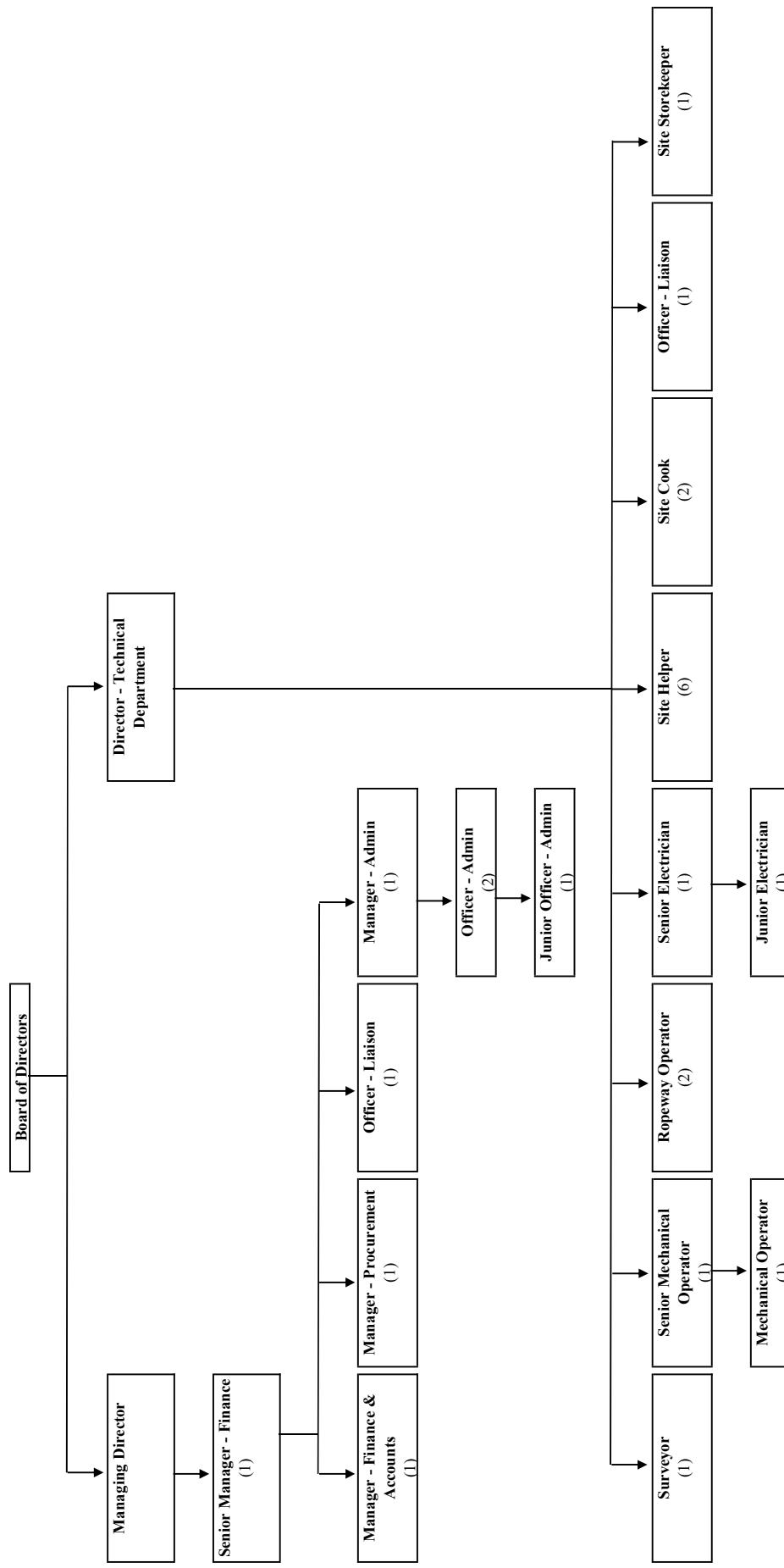
एस. सुवेदी एण्ड एसोसिएट्स, चार्टर्ड एकाउन्टेन्ट्स

अनुसूचिहरू :

अनुसूचि १. संचालकहरू सङ्गठित संस्थाको आधारभूत शेयरधनी वा संचालक रहेको विवरण :

संचालकको नाम	सङ्गठित संस्थाको आधारभूत शेयरधनी रहेको	सङ्गठित संस्थाको संचालक रहेको
याड्चेन डोमा लामा	ग्रिनलाईफ इन्भेष्टमेण्ट कम्पनी प्रा. लि. इन्जेन कन्सलटेन्सी प्रा. लि.	ग्रिनलाईफ इन्भेष्टमेण्ट कम्पनी प्रा. लि. इन्जेन कन्सलटेन्सी प्रा. लि.
केसाङ्ग दिकि लामा	ग्रिनलाईफ इन्भेष्टमेण्ट कम्पनी प्रा.ली.	ग्रिनलाईफ इन्भेष्टमेण्ट कम्पनी प्रा.ली.
छेतेन वाङ्गेल खाडकर लामा	—	—
तेन्जिन जम्पे लामा	—	—
दावा छेतेन शेर्पा	—	तमोर बचत तथा ऋण सहकारी संस्था लि.

अनुसूचि २ :

Organisation Chart - FY 2081-82

Greenlife Hydropower Limited (the Company) is a limited liability company domiciled in Nepal and established under the Companies Act, 2063 on Ashwin 04, 2066 with the principal objective to generate and sell hydro-power electricity. Its registered office is located at Kathmandu Metropolitan City-28, Kathmandu District of Nepal. The Company obtained the power generation license of Khani Khola-1 Hydro-electricity Project with installed capacity of 25 MW from Department of Electricity Development (DoED) on Baisakh 28, 2068, which was subsequently raised to 40 MW as per the amendment to the power generation license issued by Department of Electricity Development (DoED) on Ashadh 10, 2071. The Company has entered into a Power Purchase Agreement (PPA) with Nepal Electricity Authority (NEA) on Ashwin 24, 2067. The project is Run of River (ROR) type.

Salient Features of the Project

Khani Khola-1 Hydropower Project

1 Project Location

Development Region	Central Development Region
Zone	Bagmati
District	Dolakha
Headworks Site	Gaurishankar Rural Municipality, formerly Marbu VDC
Powerhouse Site	Gaurishankar Rural Municipality, formerly Marbu VDC
<i>Geographical Co-ordinates</i>	
Latitude	27° 47' 48"N to 27° 50' 28"N
Longitude	86° 20' 00"E to 86° 22' 00"E

2 General

Name of River	Khani Khola, Napke Khola & Hanapu Khola
Nearest Town	Charikot
Type of Scheme	Run-of-River
Gross Head	963m
Installed Capacity	40,000 kW
Average Annual Energy after Outage	227.822 GWh

3 Hydrology

Catchment Area	76 Km ² (Inclusive of Napke & Hanapu Khola)
Mean Annual Discharge	6.688 m ³ /s
Discharge Design	5.10 m ³ /s (40 % PoE)

Riparian Release 0.15 m³/sec

Design Flood Discharge 193 m³/s (100 Yr. flood)

4 Headworks

Type of Diversion Weir Broad Crested Concrete Ogee Overflow Weir

Length of Weir 8.0 m

Height of Weir 3.0 m (From River Bed)

Crest Elevation 3388 m

Size of Undersluice Gate 2.00 m x 2.70 m (1 No.)

Crest Level of Undersluice 3,441.0 m

Intake Type Side Intake Orifice

No. of Openings 2 (Two)

Size of Orifice 2.50 m x 1.00 m

Sill Level of Intake 3386.50 m

5 Gravel Trap

length of Gravel Trap 8.50 m

Size 1.50 m x 3.4 m

6 Approach Canal

Type of Approach Canal RCC Rectangular

Length 11.0 m

Size 1.50 m x 1.75 m

Longitudinal Slope

1 in 200

7 Desanding Basin

Type	Double Chambered, RCC
No. of Chamber	2
Dimension (L x B) m	75.0 m (Effective) x 7.50 m
Normal Water Level	3387.426 m
Trap Efficiency	90%
Particle Size to be settled	> 0.15 mm

8 Pipe Inlet/Link Canal

Type	Trapezoidal
Length	17.50 m

9 Headrace Tunnel

Type	D Shape, Pressure Flow
Support Type	Shotcrete & Concrete Lined
Length	1,900 m
Size	2.20 m

10 Surge Tank

Type	Conventional, Rectangular RCC
Shape	Circular

Diameter	5 m
Height	32.20 m
Normal Water Level	3382.32 m
Up-Surge Level	3395.62 m
Down-Surge Level	3375.04 m

11 Underground Penstock (Inclined & Horizontal)

Internal Diameter	1.20 m~1.30 m
Length	1470 m
Thickness	12~26 mm

12 Powerhouse

Type	Underground
Size (L x B x H)	45 m x 12 m x 13 m
Turbine Axis Level	2425 m

13 Tailrace Tunnel

Type	Inverted D-Shaped
Length	245 m
Size (W x H)	2.20 m x 2.20 m
Slope	1 In 300

14 Turbine

Type	Horizontal Axis Pelton
------	------------------------

Number	3 (Three)
Rated Output Capacity per Unit	13750 kW
Efficiency	91%

15 Governor

Type	Electro-hydraulic with PID Control
Adjustment for Speed Droop	Between 0 to 5%

16 Generator

Type	Synchronous, Three phase
Rated output capacity per unit	15,686 kVA
Power Factor	0.85
Voltage	11 kV
Frequency	50 Hz.
No. of Units	3 (Three)
Excitation system	Brushless or Static
Efficiency	97%

17 Transformer

Type	Single Phase, Oil Immersed
No. of Units	6 + 1 as Spare
Rated capacity of Each Unit	8000 kVA
Voltage Ratio	132/11 kV
Vector Group	YNd 11
Efficiency	99%

18 Transmission Line to be constructed by Company

Voltage level	132 kV
Length (approx.)	18.0 km
From	Powerhouse
To	Singati Sub-station
Conductor	“WOLF”

टिप्पनी:

टिप्पनी:



Intake and Connecting Pipe



Intake –Bellmouth





Headrace Connecting Pipe



Descender Basin



Headrace Tunnel



Ropeway





Powerhouse Main Access Tunnel





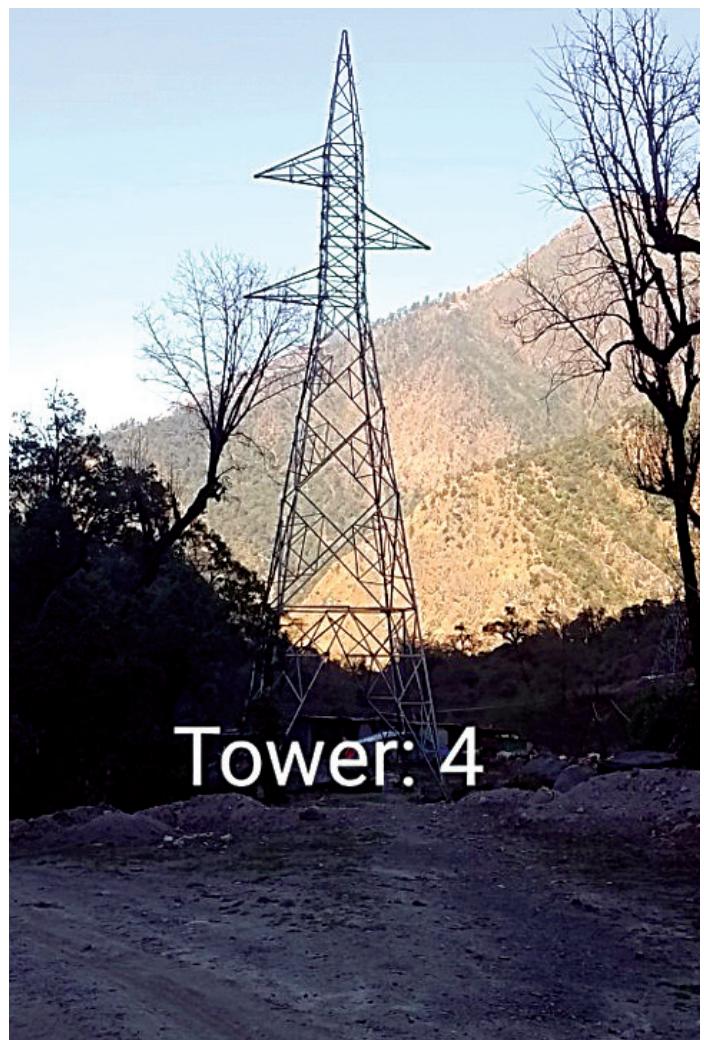
Power House Control Room



Powerhouse Switch Yard

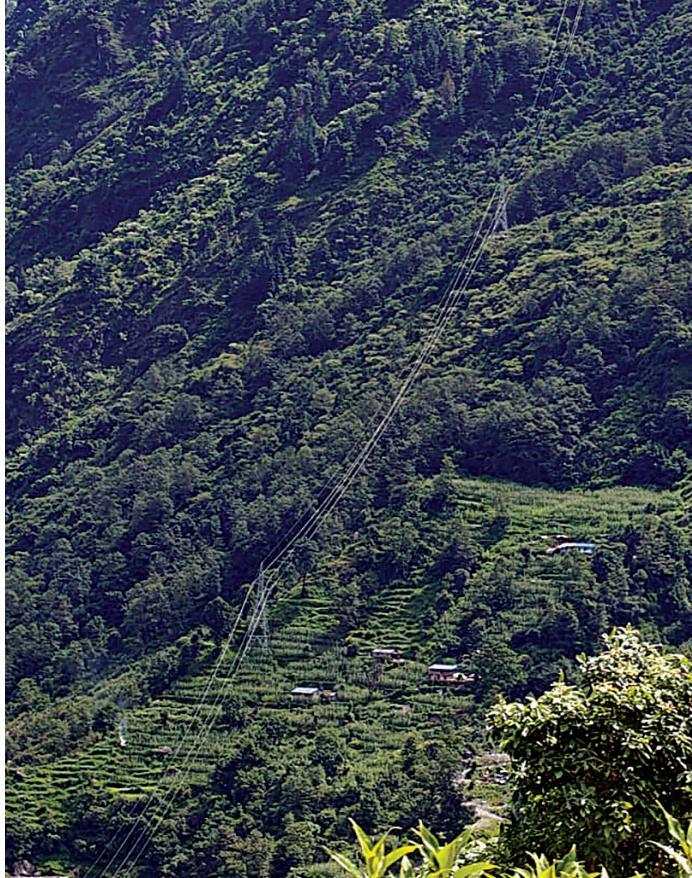


Transmission Line Tower





Singati- Receiving End Switch Yard



Transmission Line



Tower After Stringing

Greenlife Hydropower Ltd.

Kamalpokhari, Kathmandu, Nepal, Contact: 01-4511373
Website: www.greenlifehydropower.com.np

