

विलिमे जलविद्युत कम्पनी लिमिटेड

२९औं वार्षिक प्रतिवेदन २०८१/०८२



विषय-सूची

वित्तीय क्ललक आ.व. २०८१/०८२

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उनान्तीसौं वार्षिक साधारण सभा सरबन्धी सूचना
साधारण सभा सरबन्धी अन्य जानकारी

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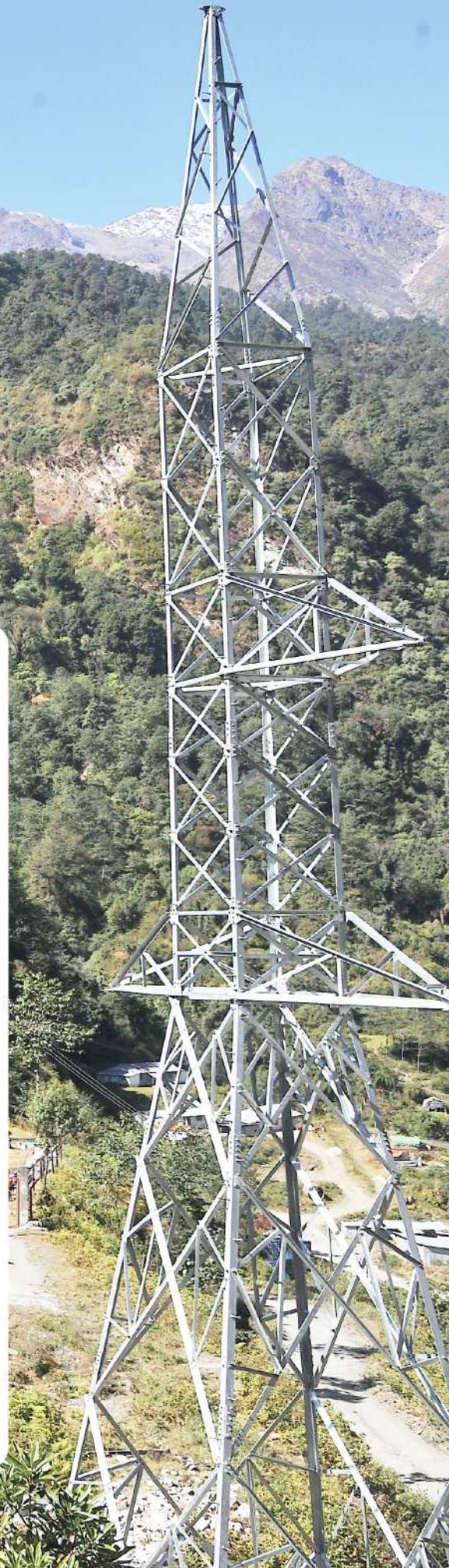
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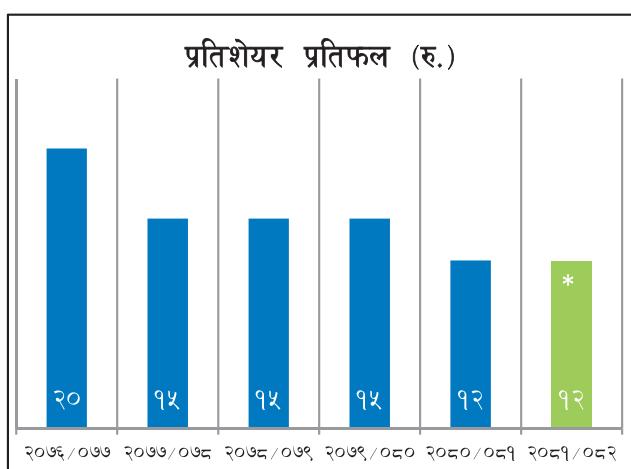
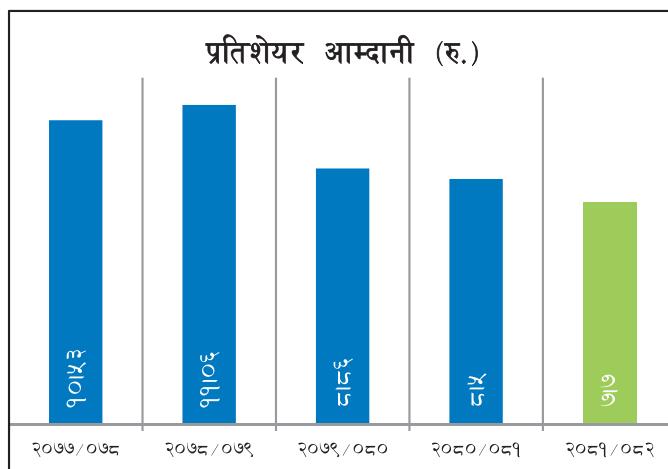
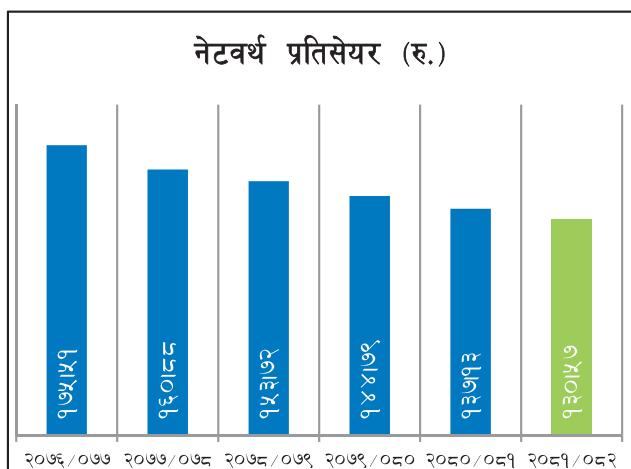
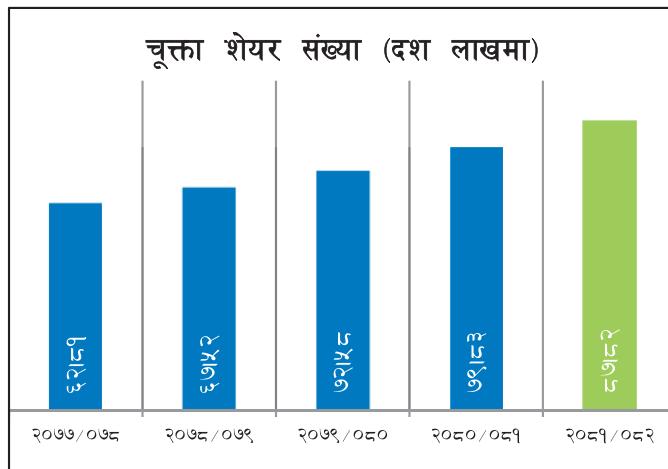
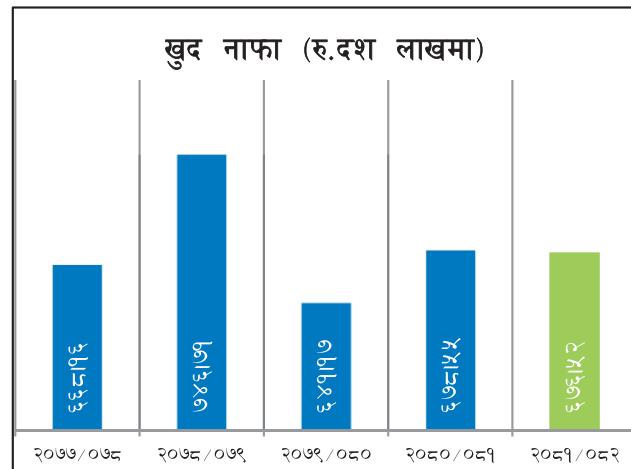
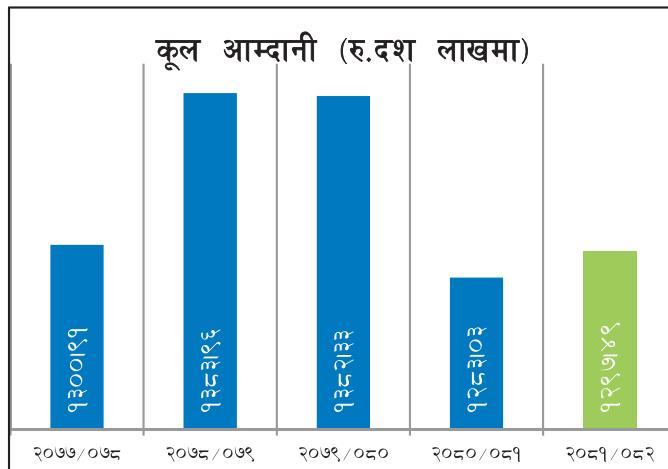
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सान्जेन जलविद्युत आयोजना

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वित्तीय भालक आ.व. २०२१/०२२



* प्रस्तावित

सञ्चालक समिति



श्री हितेन्द्र देव शाक्य
अध्यक्ष (प्रतिनिधि, ने.वि.प्रा. संस्थापक)



श्री दीर्घायू कुमार श्रेष्ठ
सञ्चालक



श्री फुलेन्द्रराज जोशी
सञ्चालक



श्री सुभाष कुमार मिश्र
सञ्चालक



श्री समिर प्रसाद पोखरेल
सञ्चालक



श्री तुलसी राम ढकाल
सञ्चालक



श्री रामप्रसाद रिमाल
सञ्चालक



श्री भीमप्रसाद तिम्लिसिना
सञ्चालक



श्री शान्ति लक्ष्मी शाक्य
सञ्चालक

व्यवस्थापन प्रतिनिधि



श्री बाबुराजा महर्जन
प्रमुख कार्यकारी अधिकृत



श्री नारायण प्रसाद आचार्य
कम्पनी सचिव



गोलजुङ गाउँमा रहेको रिजर्वायर ।



विद्युत-गृह कन्ट्रोल रूम ।



सेतिनदी-३ को बाँध क्षेत्र।



मध्यभोटेकोशी जलविद्युत आयोजनाको हेडवर्क्स।

चिलिमे जलविद्युत कम्पनी लिमिटेड

उनान्तीसौं वार्षिक साधारण सभा सम्बन्धी सूचना ।

यस कम्पनीको मिति २०८२/०९/०८ मा बसेको सञ्चालक समितिको ४४९औं बैठकको निर्णयानुसार यस कम्पनीको २९,३०५ वार्षिक साधारण सभा निम्न लिखित मिति, समय र स्थानमा बसी निम्न विषयहरु उपर छलफल तथा निर्णय गर्नुपर्ने भएको हुँदा सम्पूर्ण शेयरधनी महानुभावहरुको जानकारीको लागि अनुरोध गरिएको छ ।

सभा हुने मिति, समय र स्थान:

मिति : २०८२ साल पौष ३० गते बुधवार (तद्रअनुसार ई.सं. जनवरी १४, २०२६)

समय : विहान ११:३० बजे ।

स्थान : कुण्डलिनि दरवार, वंशीधर मार्ग, काठमाडौं, नेपाल ।

साधारण सभाको विषय-सूची:

१. सञ्चालक समितिको आ.व. २०८१/०८२ को वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने बारे ।
२. लेखापरीक्षकको प्रतिवेदन सहित २०८२ साल आषाढ मसान्तको वासलात र आ.व. २०८१/०८२ को नाफा/(नोक्सान) हिसाव तथा नगद प्रवाह विवरण सहितका अनुसूचीहरु उपर छलफल गरी पारित गर्ने बारे ।
३. आ.व. २०८२/०८३ को लागि लेखापरीक्षकको नियुक्ति तथा निजको पारिश्रमिक निर्धारण गर्ने बारे ।
४. सञ्चालक समितिबाट सिफारिश भए बमोजिम आ.व. २०८१/०८२ आषाढ मसान्तामा कायम भएको चुक्ता पूँजीको आधारमा आ.व. २०८१/०८२ आषाढ मसान्तसम्मको सञ्चितिबाट ४% नगद लाभांश वापत रु. ३५,१२,९५,८७६.९५ (नियमानुसार सेयरधनीले तिरु पर्ने कर समेत) बितरण गर्ने स्वीकृति सम्बन्धमा ।
५. विशेष प्रस्ताव:
 - (क) बोनस शेयर वितरण गर्ने प्रयोजनका लागि प्रबन्धपत्र तथा नियमावलीका सम्बन्धित दफाहरू आवश्यकता अनुसार संशोधन गर्ने सम्बन्धमा ।
 - (ख) सञ्चालक समितिबाट सिफारिश भए बमोजिम आ.व. २०८१/०८२ आषाढ मसान्तको चुक्ता पूँजीको ८% ले हुन आउने रकम रु. ७०,२५,९१,७५३/९१ वरावरको बोनश शेयर आ.व. २०८१/०८२ आषाढ मसान्तको सञ्चित मुनाफाबाट बितरण गर्ने स्वीकृति सम्बन्धमा ।
 - (ग) सेतिनदी-३ जलविद्युत आयोनाको उत्पादनको अनुमति पत्रको स्वामित्व श्री चिलिमे-सेती हाडोपावर कम्पनी लिमिटेडलाई हस्तान्तरण गर्ने सम्बन्धमा ।
६. विविध ।

(कम्पनीको आ.व. २०८१/०८२ को नियमित उनान्तीसौं वार्षिक साधारण सभा प्रयोजनका लागि मिति २०८२/०९/१७ गते १ दिन शेयर दाखिला खारेज बन्द गर्ने ।)



सञ्चालक समितिको आज्ञाले,
कम्पनी सचिव

साधारण सभा सम्बन्धी अन्य जानकारी

- १) यस चिलिमे जलविद्युत कम्पनी लिमिटेडको मिति २०८२/०९/३० गते हुने २९औं वार्षिक साधारण सभा प्रयोजनका लागि मिति २०८२/०९/१७ गते (एक दिन) शेयर दर्ता पुस्तिका बन्द गरिने ब्यहोरा सम्बन्धित सभैमा जानकारीको लागि अनुरोध छ । नेपाल स्टक एक्सचेन्ज लिमिटेडमा मिति २०८२/०९/१६ गतेसम्म कारोबार भई प्रचलित कानून बमोजिम यस कम्पनीका सेयर रजिस्ट्रार श्री सिद्धार्थ क्यापिटल लिमिटेड, नक्शाल, काठमाडौंमा प्राप्त सेयर दाखिल खारेजको आधारमा शेयरधनी दर्ता किताबमा कायम रहेका शेयरधनीहरूले सो सभामा भाग लिन, छलफल गर्न, मतदान गर्न तथा बोनस शेयर र नगद लाभांश पाउने ब्यहोरा पनि जानकारीको लागि अनुरोध छ ।
- २) आफ्नो मन्तव्य राख्न चाहनु हुने शेयरधनी महानुभावहरूले सभा शुरु हुन भन्दा कम्तीमा ७२ घण्टा अगावै agm@chilime.com.np मा ई-मेल गरी वा बिहान १०:०० बजेदेखि बिहान ११:०० बजेभित्र कम्पनी सचिवलाई सम्पर्क गरी आफ्नो नाम र ई-मेल ठेगाना टिपाउनु पर्नेछ ।
- ३) कम्पनीको शेयरधनी दर्ता किताबमा नाम दर्ता भएका शेयरधनीहरूले आफै वा प्रतिनिधि मार्फत सभामा भाग लिन, छलफल गर्न र मतदान गर्न सक्नेछन् । नाबालक शेयरधनीहरूको तर्फबाट नाबालकको संरक्षक वा निजले नियुक्त गरेको प्रतिनिधिले सभामा भाग लिन, छलफल गर्न र मतदान गर्न सक्नेछन् । शेयरधनीहरूको दर्ता किताबमा संरक्षकको रूपमा नाम लेखिएको व्यक्तिलाई मात्र संरक्षक मानिनेछ । सभा हुने दिन सभामा उपस्थितिका लागि हाजिर पुस्तिका बिहान १०:०० बजेदेखि खुल्ला रहनेछ । हाजिर गर्नका लागि परचय खुल्ने कागजातहरू जस्तै नागरिकता, चालक अनुमति पत्र आदि अनिवार्यरूपमा प्रस्तुत गर्नुपर्ने छ ।
- ४) संयूक्तरूपमा एकजना भन्दा बढी व्यक्तिको नाममा शेयर लिएकोमा त्यस्तो साफेदारहरूद्वारा मनोनित गरिएको साफेदारले वा निजहरूले मनोनित गरेको प्रतिनिधिले र सो बमोजिम कुनै साफेदार मनोनित हुन नसकेकोमा शेयरधनीहरूको दर्ता किताबमा जसको नाम पहिले उल्लेख भएको छ सोही व्यक्तिले दिएको मत वा प्रतिनिधिपत्र मात्र सदर हुनेछ ।
- ५) सभामा भाग लिन, छलफल गर्न र मतदान गर्नको लागि प्रतिनिधि नियुक्त गर्न चाहने शेयरधनीले कम्पनीको अर्को कुनै शेयरधनीलाई मात्र प्रतिनिधि नियुक्त गर्न सक्नेछ ।
- ६) प्रतिनिधि नियुक्त हुने शेयरधनीले सभा शुरु हुन भन्दा कम्तीमा ७२ घण्टा अगावै प्रतिनिधिपत्र यस कम्पनीको शेयर रजिस्ट्रार सिद्धार्थ क्यापिटल लि., नक्शाल, काठमाडौंमा बुझाई सक्नुपर्नेछ ।
- ७) प्रतिनिधि नियुक्त गरी सोको लागि प्रतिनिधिपत्र यस संस्थाको शेयर रजिस्ट्रार सिद्धार्थ क्यापिटल लि., नक्शाल, काठमाडौंमा बुझाई सकेपछि प्रतिनिधि बदर गरी अर्को प्रतिनिधि दिन चाहेमा सो को सूचना सभा शुरु हुन भन्दा ४८ घण्टा अगावै यस संस्थाको शेयर रजिस्ट्रार सिद्धार्थ क्यापिटल लि., नक्शाल, काठमाडौंमा दिनु पर्नेछ । नयाँ प्रतिनिधिको हकमा माथि वुँदा नं. ५ र ६ मा उल्लेख भए बमोजिम हुनेछ ।
- ८) एकै शेयरधनीले एक भन्दा बढी प्रतिनिधि नियुक्त गरेको अवस्थामा वुँदा नं. ७ बमोजिम सूचना नदिएमा त्यस्तो सबै प्रतिनिधि बदर हुनेछ ।
- ९) प्रतिनिधि नियुक्त गर्ने शेयरधनीले कुनै कारणवश त्यस्तो प्रतिनिधि बदर गरी आफै सभामा सहभागी भई सभामा भाग लिन, छलफल गर्न र मतदान गर्न चाहेमा सोको लिखित सूचना सभा शुरु हुन भन्दा कम्तीमा ७२ घण्टा अगावै यस संस्थाको शेयर रजिस्ट्रार सिद्धार्थ क्यापिटल लि., नक्शाल, काठमाडौंमा बुझाई सक्नुपर्नेछ ।
- १०) विविध शीर्षक अन्तर्गत प्रश्न गर्न चाहने शेयरधनीले आफूले प्रश्न गर्न चाहेको बिषय बारे सभा हुनुभन्दा ७ दिन अगावै कम्पनीको चिलिमेटावर, धुम्वाराही, काठमाडौं स्थित केन्द्रीय कार्यालयमा जानकारी दिनुपर्नेछ । त्यसरी जानकारी नदिएको विषय उपर छलफल गर्न सकिने छैन ।

द्रष्टव्य: वार्षिक साधारण सभाको सूचना सहितको छलफलको विषय सूची यस कम्पनीको वेबसाइट www.chilime.com.np मा पनि राखिएको हुँदा त्यहाँबाट समेत हेर्न सकिने ब्यहोरा जानकारी गराउँदछौं ।



चिलिमे जलविद्युत कम्पनी लिमिटेड

चिलिमे टावर, धुम्वाराही, काठमाडौं ।

प्रतिनिधि नियुक्त गर्ने फारम ।

..... बस्ने म/हामी

... ले चिलिमे जलविद्युत कम्पनी लिमिटेडको शेयरधनीको हैसियतले मिति २०८२ साल पौष ३० गते बुधवार (तद्रअनुसार ई.सं. जनवरी १४, २०२६) का दिन हुने उनान्तीसौं वार्षिक साधारण सभामा मेरो/हाम्रो प्रतिनिधित्व गरी भाग लिनका लागि
..... बस्ने श्री लाई
नियुक्त गरेको छु/छौं ।



चिलिमे जलविद्युत कम्पनी लिमिटेड

चिलिमे टावर, धुम्वाराही, काठमाडौं ।

प्रवेश-पत्र ।

कम्पनीको मिति २०८२ साल पौष ३० गते बुधवार (तद्रअनुसार ई.सं. जनवरी १४, २०२६) का दिन हुने उनान्तीसौं वार्षिक साधारण सभामा भाग लिन यो प्रवेश-पत्र जारी गरिएको छ ।

वार्षिक साधारण सभामा भाग लिने शेयरधनी महानुभावहरूले आफ्नो BOID नम्वर ईमेल (agm@chilime.com.np) मार्फत कम्पनीलाई जानकारी गराउनु पर्नेछ ।



मध्यभोटेकोशी विद्युत केन्द्रको पावर हाउस ।



चेस्कोद्वारा सार्वजनिक सुनुवाई कार्यक्रम गरिदै ।

सञ्चालक समितिको तर्फबाट २५औं वार्षिक साधारण सभामा अध्यक्षबाट प्रस्तुत

आ.व. २०८१/०८२ को वार्षिक प्रतिवेदन ।

आदरणीय शेयरधनी महानुभावहरू,

अविरल बग्ने नदी जस्तै राष्ट्रको जलविद्युत विकास यात्रालाई निरन्तर ऊर्जा प्रदान गर्ने पवित्र उद्देश्यसहित स्थापित चिलिमे जलविद्युत कम्पनी लिमिटेड आज आफ्नो गैरवशाली उनान्तिसौं वर्षे यात्राको उज्यालो र फराकिलो मैदानमा आइपुगेको छ । स्थापना कालका कठिन मोडहरू, निर्माणकालका संघर्षपूर्ण दिनहरू, सञ्चालनकालका चुनौतीपूर्ण क्षणहरू पार गर्दै कम्पनी आज हामी शेयरधनीको भरोसाको बलियो आधारस्तम्भका रूपमा उभिन सफल भएको छ । ऊर्जाको उज्यालोले राष्ट्रको भविष्य चम्काउने पवित्र अभिप्रायसहित यस चिलिमे जलविद्युत कम्पनी लिमिटेडले स्वच्छ ऊर्जा उत्पादनमार्फत प्रत्यक्ष/अप्रत्यक्ष रूपमा राष्ट्रिय अर्थतन्त्रमा योगदान पुर्याउँदै आएको छ । यस कम्पनीले समिक्षा अवधिमा पनि निरन्तरता, अनुशासन, पारदर्शिता र उत्तरदायित्वका मूल्यमान्यतालाई आत्मसात् गर्दै आएको छ ।

स्वच्छ, नवीकरणीय र दिगो ऊर्जाको उत्पादनमार्फत राष्ट्रलाई आत्मनिर्भर बनाउने संकल्प बोकेर अघि बढेको यस कम्पनीले विगत आर्थिक वर्षमा पनि आफ्नो व्यावसायिक मर्यादालाई एक कदम अघि बढाउँदै उल्लेखनीय उपलब्धिहरू हासिल गरेको छ ।

यस उनान्तिसौं वार्षिक साधारण सभाको शुभअवसरमा कम्पनी ऐन, २०८३ बमोजिम तयार गरिएको यो वार्षिक प्रतिवेदन आदरणीय शेयरधनी, नियामक निकाय, लगानीकर्ता, कर्मचारी तथा सम्पूर्ण सरोकारवालाहरूको अवलोकन र निर्देशनका लागि आदरपूर्वक प्रस्तुत गर्दछौं ।

कम्पनी ऐन, २०८३ अन्तर्गत दर्ता भई सञ्चालनमा रहेको चिलिमे जलविद्युत कम्पनी लिमिटेड एक पब्लिक कम्पनी हो । यहाँहरूको कम्पनीले सम्बन्धित ऐन, नियामावली, प्राविधिक मापदण्ड र नियामक निर्देशनहरूको पूर्ण पालना गर्दै सुशासनको अभ्यासलाई संस्थागत रूपमा अवलम्बन गर्दै आएको छ । कम्पनीका शेयरधनी, सञ्चालक समिति, लेखापरीक्षण समिति तथा व्यवस्थापन संयन्त्रबीच सन्तुलित सहकार्यको माध्यमबाट पारदर्शी तथा उत्तरदायी व्यवस्थापन प्रणाली विकास गरिदै आइएको छ ।

कम्पनीले विगत वर्षमा मुख्य परियोजनाको नियमित सञ्चालनसँगै भविष्यलाई केन्द्रमा राखी सहायक तथा सम्बद्ध कम्पनीहरूमार्फत सञ्चालन हुने जलविद्युत आयोजनाबाट समेत उत्पादन क्षमतामा चरणबद्ध वृद्धि, नयाँ जलविद्युत आयोजनामा लगानी विस्तार, आधुनिक प्रविधिको प्रयोग, दिगो तथा हरित ऊर्जामा जोड, नीजि तथा सार्वजनिक साझेदारी (PPP) मा सहभागिता, जस्ता रणनीतिक योजनाहरू तयार गरी अगाडि बढिएको छ ।

सम्बद्ध कम्पनीमार्फत निर्माण तथा सञ्चालनमा रहेका आयोजनाहरू कार्यान्वयन आएसँगै कम्पनी केवल उत्पादनकर्ता मात्र नभई राष्ट्रिय ऊर्जा सुरक्षाको मेरुदण्डका रूपमा स्थापित हुने अपेक्षा गरिएको छ ।

१. विगत आर्थिक वर्षको समग्र समीक्षा

समीक्षा अवधिमा कम्पनीले विगत लामो समयदेखि प्रतिक्षारत उपलब्ध हासिल गर्न सफल भएको छ । राष्ट्रलाई ऊर्जामा आत्मनिर्भर बनाउने दिगो लक्ष्यसहित कम्पनीले आफ्ना सम्बद्ध कम्पनीहरूमार्फत अघि बढाएका चार वटा जलविद्युत आयोजना मध्ये तीन वटा जलविद्युत आयोजनाहरूको निर्माण कार्य यो प्रतिवेदन तयार हुँदासम्म अवधिमा सफलतापूर्वक सम्पन्न गरी विद्युत उत्पादन प्रारम्भ गर्न र उत्पादित विद्युत नेपाल विद्युत प्राधिकरणको राष्ट्रिय प्रसारण प्रणालीमा आबद्ध गराउन सक्षम भएको छ । चार मध्ये सान्जेन (माथिल्लो) १४.८ मेगावाट जलविद्युत आयोजना अविल्लो आर्थिक वर्षमा नै सम्पन्न भै सकेको थियो ।

यी आयोजनाहरू केवल माटो, दुइगा, इँटा, सिमेन्ट र मेसिनका संरचना मात्र नभई कम्पनीको दिर्घदृष्टि, व्यवस्थापकीय धैर्य, प्राविधिक दक्षता र वित्तीय अनुशासनको मूर्त प्रतीक हुन् । कठिन भौगोलिक अवस्था, जटिल कानुनी प्रकृया, विभिन्न स्टेकहोल्डरका अथाह अपेक्षाहरू, आत्मनिर्भर हुन नसकेको प्राविधिक क्षमता, सीमित पूर्वाधार, प्रतिकुल मौसम र दुर्गम क्षेत्रमा काम गर्नु पर्ने बाध्यताबीच पनि ती आयोजनाहरू निर्धारित मापदण्डअनुसार सम्पन्न हुनु कम्पनीका लागि ऐतिहासिक उपलब्धि हो ।

चारै आयोजनाबाट उत्पादित विद्युत शक्ति राष्ट्रिय ग्रिडमा समाहित भएसँगै देशको ऊर्जा आपूर्तिमा थप स्थायित्व, कम्पनीको आम्दानी झोतमा विविधता र दीर्घकालीन रूपमा शेयरधनीहरूको प्रतिफल सुरक्षित हुने आधार थप सुदूर भएको छ । यी आयोजनाहरूको सफल समापनले कम्पनीलाई केवल एउटा सञ्चालनकर्ता नभई, नेपालको जलविद्युत विकास यात्राको जिम्मेवार सहयात्रीका रूपमा स्थापित गरेको छ ।

२. आयोजना निर्माणमा भोगिएका चुनौती, अवरोध र तिनको व्यवस्थापन जलविद्युत आयोजना केवल प्राविधिक विषय मात्र नभई कानुन, अर्थतन्त्र, समाज, वातावरण र मानवीय संवेदनाको समिश्रण रहेछ भन्ने कुरा उल्लेखित आयोजनाहरूको समापन पश्चात् पुष्टि भएको छ । चारै आयोजनाहरूको निर्माण तथा सञ्चालनसम्मको यात्रामा कम्पनीले अनेकौं किसिमका आरोह-अवरोह, राप, ताप, चाप, दबाव र प्रतिकुल परिस्थितहरू साहसका साथ सामना गर्नु परेको यथार्थलाई यस प्रतिवेदन मार्फत स्पष्ट रूपमा अभिलेख गर्न चाहन्छौं ।

- आयोजनाका विभिन्न चरणमा जग्गा अधिग्रहण, वातावरणीय स्वीकृति, वन क्षेत्र प्रयोग, स्थानीय तहका अनुमति, अदालती प्रक्रियाहरू जस्ता विषयमा उत्पन्न भएका कानुनी अद्वितीयहरूले आयोजना कार्यान्वयनमा ढिलाइ र लागत बढाउने अवस्था सिर्जना गर्यो । यद्यपि

कम्पनीले विधिको मर्यादा ननाधी सम्बन्धित निकायसँग निरन्तर समन्वय गर्दै यी सम्पूर्ण समस्या क्रमशः समाधान गर्दै अघि बद्न सफल भयो ।

- विदेशी मुद्रा सटही दरमा आएको अप्रत्याशित वृद्धिले आयोजनामा प्रयोग भएका धेरैजसो विदेशी उपकरण तथा स्पेयर पार्ट्स आयात गर्दा, ठेकेदारलाई अमेरिकी डलरमा भुक्तानी दिँदा, परामर्शदातालाई विदेशी मुद्रामा भुक्तानी दिँदा लगायतका कारण आयोजना लागतमा उल्लेखनीय चाप सिर्जना गयो । परियोजनाको प्रारम्भिक अनुमानभन्दा धेरै बढी लगानी आवश्यक पर्नु कम्पनीका लागि तुलो वित्तीय चुनौती बनेको थियो । तथापि, विवेकपूर्ण वित्तीय व्यवस्थापन, ऋण पुनर्संरचना र खर्च नियन्त्रणमार्फत कम्पनीले यो संकटलाई सन्तुलित रूपमा व्यवस्थापन गर्न सफल भइएको कुरा यहाँहरू समक्ष सगौरवका साथ निवेदन गर्दछ ।
- निर्माण सामग्रीको मूल्यवृद्धि, मजदुरी लागतमा वृद्धि, ढुवानी खर्च, इन्धन मूल्य लगायतका कारणले आयोजनाको कुल लागत प्रारम्भिक अनुमानभन्दा उल्लेखनीय रूपमा बद्न गयो । यसले नगद प्रवाह व्यवस्थापनमा दबाव सिर्जना गरे तापनि कम्पनीले दीर्घकालीन दृष्टिकोण अडिग राख्दै आयोजना अलपत्र छोड्ने बाटो रोजनुभन्दा जिम्मेवारीपूर्वक सम्पन्न गर्ने मार्ग अपनायो ।
- ठेकेदार, आपूर्तिकर्ता तथा परामर्शदातासँग भएका करिपय सम्झौतामा समयसीमा सम्बन्धी विवाद, कार्यसम्पादनमा ढिलाइ, प्राविधिक असहमति, दाबी तथा प्रतिदाबी जस्ता विषयमा कन्ट्राक्चुअल अद्विनहरू उत्पन्न भए । कम्पनीले वार्ता, मध्यस्थता र आवश्यक परे कानुनी प्रक्रियामार्फत यी विवादहरू समाधान गर्दै परियोजनालाई निरन्तर गतिमा अधि बढाई अपेक्षित नीतिजा हासिल गर्न सफल भयो ।
- आयोजनास्थल आसपासका स्थानीय समुदायका अपेक्षा, सामाजिक माग, सडक, रोजगारी, क्षतिपूर्ति, वातावरणीय चिन्ता लगायतका विषयले समय-समयमा अवरोध तथा निर्माण कार्य अवरुद्ध हुने अवस्था समेत सिर्जना भयो । करिपय अवस्थामा निर्माण सामग्री ढुवानीदेखि विद्युत प्रसारण लाइन निर्माणसम्मका काम अवरुद्ध बनाइए । यद्यपि कम्पनीले संवाद, सहकार्य, सामाजिक उत्तरदायित्व कार्यक्रम तथा स्थानीय सहभागिताको माध्यमबाट विश्वास निर्माण गर्दै ती अवरोधहरू क्रमशः समाधान गयो ।
- आयोजनाको लागत वृद्धिमा योगदान गर्ने प्रत्यक्ष तत्वहरू मध्ये निर्माण अवधिको पूँजीकृत व्याजको हिस्सा सबैभन्दा फराकिलो रहन गयो । आयोजना निर्माण अवधि लम्बिदै जाँदा प्रत्येक तीन/तीन महिनामा पूँजीकरण हुने व्याजका कारण ऋणको पहाड चुलिदै गयो । यद्यपि

यसका उज्याला र अध्यारा पाटाहरूको विश्लेषण हुँदै जाला, रोजगारी सृजना, स्थानीय तथा राष्ट्रिय स्रोत साधनको उपयोग, को मूल्य भने कुनै कागजी नोटमा लेखेको अंकले मात्र मापन हुन नसक्ला ।

३. विगतदेखि वर्तमान

आयोजना निर्माणको क्रममा आइलागेका सम्पूर्ण कानुनी, वित्तीय, प्राविधिक, सामाजिक र संविदात्मक चुनौतीहरूका बाबजुद पनि कम्पनीले आयोजनालाई अधुरो नछोडी, सफलताको शिखरमा पुऱ्याउने दृढ सङ्कल्प राख्यो । त्यही सङ्कल्प, त्यही धैर्य, त्यही अदम्य साहस र त्यही जिम्मेवारीको परिणामस्वरूप आज चारै वटा आयोजना सम्पन्न भई राष्ट्रिय ग्रिडमा विद्युत प्रवाह गरिरहेका छन् । यो सफलता आकस्मिक संयोग होइन, यो सयौ रात जाग्राम बसेका सम्बन्धित कम्पनिका कर्मचारीहरूको श्रम, सञ्चालक समितिको दुरदृष्टि, लगानीकर्ताको विश्वास र स्थानीय समुदायसँग गरिएको सहकार्यको संयुक्त परिणाम हो ।

जलविद्युत उत्पादन निरन्तर रूपमा सञ्चालन, विद्युत बिक्रीमार्फत स्थिर आम्दानी, लागत नियन्त्रण तथा सञ्चालन दक्षतामा सुधार, वित्तीय तरलताको सुटूँडीकरण, मानव संसाधन क्षमतामा विस्तार, परियोजना व्यवस्थापन प्रणालीमा गुणात्मक सुधार जस्ता तत्वहरू हाम्रो कम्पनी साथै सम्बद्ध कम्पनीहरूका मुख्य सफलताका मेरुदन्ड हुन् । यद्यपि ऊर्जा क्षेत्रमा देखिएका बाह्य चुनौती, बजार अस्थिरता तथा जलवायुगत परिवर्तनका प्रभावहरूबीच पनि कम्पनीले आफ्नो लक्ष्यप्रति अविचलित रही अधि बद्न सफल भएको छ ।

यसरी सफलताको शिखर चुम्ने दृढ संकल्पका साथ प्रस्थान गरिएको यो लामो यात्रामा आफ्नो पूर्वनिर्धारित लक्ष्यप्रति अविचलित भई, चुनौतीहरूलाई अजेय साहसका साथ सामना गर्दै सहयात्रीको रूपमा साथ दिने लगानीकर्ताहरू, सरकारी-अर्धसरकारी-गैहसरकारी संस्थाहरू, नेपाल विद्युत प्राधिकरण, चिलिमे जलविद्युत कम्पनी लि. का पदाधिकारी तथा कर्मचारीहरू, सम्बन्धित कम्पनिका सञ्चालक समितिका साथीहरू, कर्मठ तथा निष्ठावान अहोरात्र खट्टने कर्मचारीहरू प्रति म आभारी छु र यहाँहरू सबै व्यक्तित्वहरू मुरी मुरी धन्यवादको हकदार हुनुहुन्छ भन्न चाहन्छु ।

४. आर्थिक वर्ष २०८१/०८२ को आर्थिक कारोबारको सिंहावलोकन

कम्पनी ऐन, २०८३ बमोजिम लेखापरीक्षकबाट परीक्षण गरिएका वित्तीय विवरणहरू अनुसार:

विवरण	आर्थिक वर्ष		वृद्धि वा कमि	
	२०८१/०८२	२०८०/०८१	फरक रकम (रु.)	प्रतिशत (%)
विद्युत विक्री आय	१,१२५,७०७.९२	१,११५,९१८.९६	९,७८८.९६	०.८८
विक्रीको लागत	(२५९,४०४.९८)	(२६९,६००.५८)	१०,१९५.६०	(३.७८)
कुल नाफा	८६६,३०२.९४	८४६,३१८.३८	१२,९८४.५५	२.३६
कर्मचारी खर्च	(५७,७७९.९८)	(६४,८६६.०८)	७,०८६.९०	(१०.९३)
प्रशासनिक तथा सञ्चालन खर्च	(२७,८९१.४२)	(२२,९१३.९८)	(४,९७७.४४)	२१.७२
हास खर्च	(७४,२२६६.७५)	(७३,२७७.४८)	(९८९.२७)	१.३५
सञ्चालन नाफा	७०६,३६५.५९	६८५,२६०.८५	२१,१०४.७४	३.०८
वित्तीय आमदानी	१३४,७४६.३५	१६०,८९७.१५	(२६,१५०.८०)	(१६.२५)
अन्य आमदानी	३७,०३३.७६	६,२११.०८	३०,८२२.६९	४९६.२५
सम्पत्ति अपलेखन	(२२.८६)	-	(२२.८६)	(२२.८६)
कर तथा कर्मचारी वोनश अगाडिको नाफा / (नोक्सान)	८७८,१२२.८५	८५२,३६९.०७	२५,७५३.७७	३.०२
कर्मचारी वोनश	(१७,५६२.४६)	(१७,०४७.३८)	५१५.०८	(३.०२)
आयकर अधिको नाफा / (नोक्सान)	८६०,५६०.३९	८३५,३२१.६९	१०.३०	०.००
आयकर	(१५६,४६९.२९)	(१५७,८०४.३८)	१,३३५.०९	०.००
डिफर्ड कर खर्च आमदानी	(२०,७२५.३२)	७,८८२.६८	(२८,६०८.००)	०.००
आयकर पछिको नाफा / (नोक्सानी)	६८३,३६५.७८	६८५,३९९.९९	(२७,२६२.६१)	०.००
सामाजिक उत्तरदायित्व व्यवस्था	(६,८३३.६६)	(६,८५४.००)	२०.३४	०.००
खुद नाफा / (नोक्सानी)	६७६,५३२.१२	६७८,५४५.९९	(२७,२४२.२७)	०.००
प्रति शेयर आमदानी (रु.)	७.७०	८.५०	(०.८०)	०.००

(उपरोक्त विवरणहरूलाई लेखापरीक्षकको प्रतिवेदनसहित यस प्रतिवेदनको अविभाज्य अङ्गका रूपमा संलग्न गरिएको छ)

आर्थिक वर्ष २०८१/०८२ र आ.व. २०८०/०८१ लाई दाँजेर हेर्दा केही शीर्षकहरूमा घटेको, केहीमा बढेको र केहीमा करिव स्थिर रहेको देखिन्छ । मुख्य रूपमा विद्युत विक्री आमदानीमा उल्लेख्य रूपमा फरक परेको देखिदैन । प्रत्यक्ष खर्च अन्तर्गत भने खर्च कटौति गर्न सफल भएको देखिन्छ । मुख्यत कर्मचारी खर्च वृद्धि भएतापनि प्लान्टमा जडित मेशिन उपकरणहरूको मर्मत संभार खर्च, प्लान्ट वीमा तथा अन्य खर्चहरूमा किफायत गर्न सकिएकोले खर्चको प्रतिशत घट्न गएको छ ।

त्यस्तै गरी कम्पनीको केन्द्रीय कार्यालयको प्रशासनिक खर्चमा भने वृद्धि देखिएको छ । मुख्यतः अन्य खर्चहरू, अन्य सेवा (सुरक्षा सेवा) सवारी ईन्धन, विज्ञापन जस्ता शीर्षकहरूमा खर्च बढ्दि हुन गएको छ । समग्रमा कर्मचारी खर्च भने न्युन हुन हुन गएको छ । केही कर्मचारीहरू अवकाश वा छोडेर गएका र काजमा गएको कारण सम्बन्धित शीर्षकको खर्चमा कटौति भएको छ ।

समिक्षा आवमा अन्य आमदानिमा उल्लेख्य रूपमा वृद्धि हुन गएको देखिन्छ । चिलिमे ईन्जिनियरिङ एण्ड सर्भिसेस कम्पनी लि. बाट प्राप्त रु. ३ करोड नगद लाभांशका कारण अन्य आमदानी वृद्धि हुन गएको छ । अर्कोतर्फ वित्तीय आमदानी वा व्याज आमदानी भने न्युन हुन गएको छ । वित्तीय वजारमा व्याजदर दिनानु दिन घट्दै जाँदा यसबाट प्राप्त हुने आमदानी पनि सोही अनुसार घट्न गएको छ ।

४.१ वर्षगत विद्युत विक्रीको विवरण

व्यवसायीक उत्पादन शुरू भएदेखि (२०६०/०५/०८) देखि हालसम्म विद्युत उत्पादन तथा विक्रीको अवस्था निम्नानुसार रहेकोछ:

आ.व.	सम्झौता गरिएको ऊर्जा (युनिट हजारमा)	लक्षित उर्जा उत्पादन (युनिट हजारमा)	प्रसारण गरिएको ऊर्जा (युनिट हजारमा)	भुक्तानी भएको अधिक ऊर्जा (युनिट हजारमा)	जम्मा विक्री ऊर्जा (युनिट हजारमा)	आमदानी रु. (हजारमा)
२०६०/६१	१,३२,९१७.००	१,१५,१९८.००	१,१९,८३१.००	२,२६४.००	१,११,४१३.००	५,८५,८३७.४०
२०६१/६२	१,३२,९१७.००	१,३२,७९५.००	१,३४,३०९.००	२,६४६.००	१,२४,४८७.००	६,९०,९०२.२०
२०६२/६३	१,३२,९१७.००	१,३३,२२४.००	१,४५,०८४.००	६,५३०.००	१,३६,३२८.००	८,१६,६०७.०९
२०६३/६४	१,३२,९१७.००	१,३२,७९०.००	१,४७,६२०.००	७,१८८.००	१,३९,६५१.००	९,०३,५४०.७९
२०६४/६५	१,३२,९१७.००	१,३२,७९५.००	१,४५,०७५.००	६,९०८.००	१,३८,९६६.००	८,७०,०१४.५३
२०६५/६६	१,३२,९१७.००	१,३७,५८५.००	१,४६,२२०.००	११,१४८.००	१,४२,१२७.००	८,८३,४४६.००
२०६६/६७	१,३२,९१७.००	१,४०,८९३.००	१,४८,१३२.००	९,०६२.००	१,४१,५६५.००	८,८६,५६४.९०
२०६७/६८	१,३२,९१७.००	१,३२,७९५.००	१,५०,९९०.००	१०,०७६.००	१,४१,८५६.००	८,८५,०४६.००
२०६८/६९	१,३२,९१७.००	१,४२,८७९.००	१,५६,०८३.००	१३,१३१.००	१,४५,७८१.००	९,००,६३८.६५
२०६९/७०	१,३२,९१७.००	१,४८,२२७.००	१,५४,०९९.००	५,७९२.००	१,४९,६४९.००	९,६८,५५३.५१
२०७०/७१	१,३३,१२९.९७	१,५१,५४१.००	१,५१,३९०.००	११,२०२.३६	१,४४,३३२.३३	११,२८,३९२.४५
२०७१/७२	१,३२,७९५.३५	१,५१,५४१.००	१,४७,४७८.००	१८,२९२.०७	१,५१,०८७.४१	११,५५,३६२.४३
२०७२/७३	१,३२,९१७.००	१,५४,९७६.००	१,५४,५०८.००	२३,२०२.००	१,५२,८६८.००	११,६३,११८.५५
२०७३/७४	१,३२,९१७.००	१,५५,५७३.००	१,५५,५७८.००	२२,७९८.००	१,५४,७९२.००	११,९६,८८९.७४
२०७४/७५	१,३२,९१७.००	१,५५,५७३.००	१,४९,२८८.००	१८,९३३.००	१,४७,९००.००	११,३८,४३२.८६
२०७५/७६	१,३२,७९५.३४	१,५५,५७३.००	१,५७,६६३.५३	२०,९५४.४६	१,५३,७४९.८०	११,७०,४१८.२१
२०७६/७७	१,३२,९१७.००	१,६८,९९०.०१	१,५५,६६८.७२	१३,४३३.१९	१,४६,३५०.१९	११,४०,७३९.३१
२०७७/७८	१,३२,७७२.००	१,७०,३८१.४०	१,४८,६३१.८३	१९,९३८.२१	१,४८,०५०.६४	११,२८,०१८.१३
२०७८/७९	१,३३,२४६.५४	१,७०,९६८.१९	१,६३,८९०.३७	२२,८२२.५४	१,५६,०६९.०८	११,८१,७४०.१८
२०७९/८०	१,३२,७९५.३४	१,७१,०३६.७३	१,५२,२८०.०४	२०,२८७.८९	१,४८,१३५.६४	११,१२८,६४२.९२
२०८०/८१	१,३२,९१७.००	१,७०,४४४.२६	१,४९,३९६.९५	१०,८८१.१९	१,४२,०३४.९२	११,१५,९२१.२३
२०८१/८२	१,३३,२२३.६४	१,६७,९८१.९४	१,४६,७९६.४६	१८,०९२.११	१,४६,७९६.४६	११,२५,७०७.९२
जम्मा	२९,२४,५१३.१९	३२,९३,५७२.५३	३२,७८,९९२.९०	२,९५,४२२.०२	३१,६३,००६.४६	२,२१,६४,५३५.००

यस कम्पनीको मुख्य लगानीकर्ता नेपाल विद्युत प्राधिकरण र यस कम्पनीबीच मिति २०५४/०३/११ गतेका दिन विद्युत खरिद विक्री सम्झौता भएको थियो । जसअनुसार वार्षिक कन्ट्र्याक्ट ईनर्जी १३३२२३ मेगावाट घण्टा रहेको छ । सम्झौता गर्दाका वर्षत प्रतियूनिट विक्री दर रु. ३.०० रहेको थियो । सोही सम्झौतामा प्रत्येक वर्ष ८ प्रतिशतका दरल मूल्य वृद्धि पाउने व्यवस्था पनि रहेको थियो । उल्लेखित व्यवस्था अनुसार हाल विक्री दर प्रति यूनिट रु. ८.१७ पुगेको छ । अर्को संशोधन नभएसम्म यही दर कायम रहने देखिन्छ ।

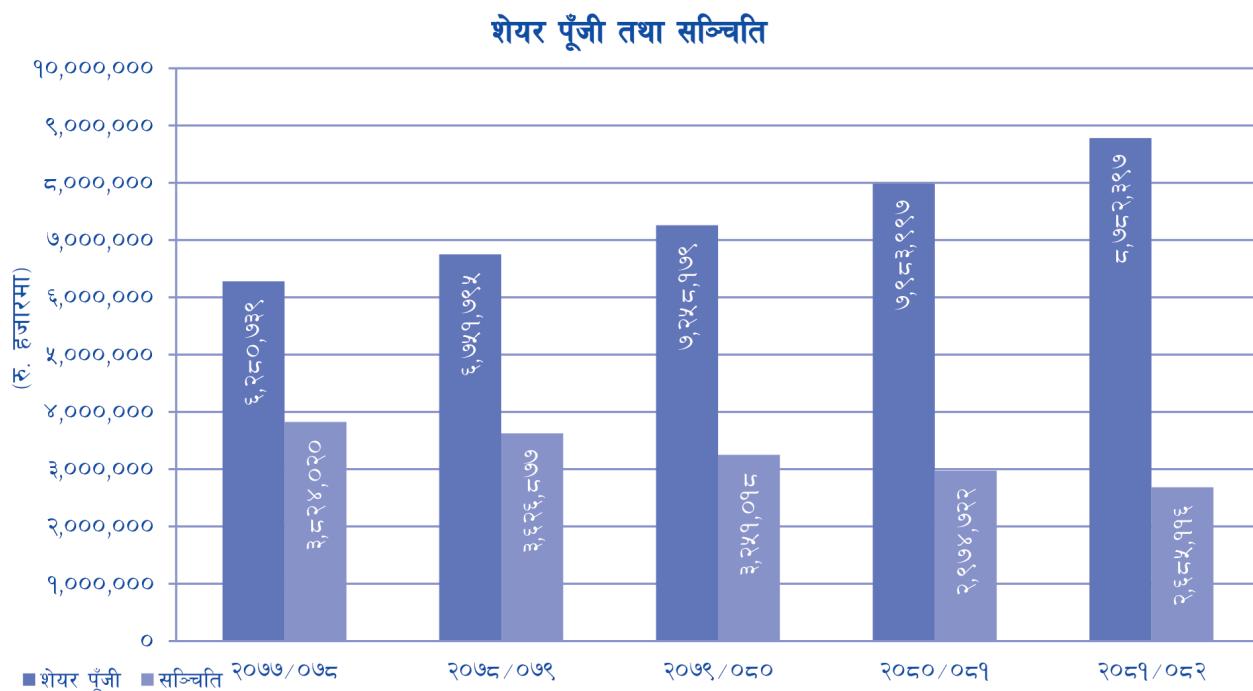
आ.व. २०८१/८२ मा १६ करोड ७९ लाख ८२ हजार उत्पादन गर्ने लक्ष्य रहेकोमा करिब १४ करोड ६७ लाख ९७ हजार यूनिट उर्जा ने.वि.प्रा. को ग्रीडमा आपूर्ति गर्ने कम्पनी सफल भएको छ । समिक्षा आ.व. को बैशाख र जेष्ठ महिनामा हाइड्रोलोजिका कारण र असार महिनामा नदीमा आएका बाढीका कारण प्लान्टमा सामान्य क्षति हुँदा कन्ट्र्याक्ट ईनर्जी भन्दा ४०२५५४० यूनिटले कम उत्पादन भएको थियो । यद्यपि अन्य महिनाहरूमा भने कन्ट्र्याक्ट ईनर्जीभन्दा बढी नै उत्पादन भएको र सोही अनुसार ने.वि.प्रा. को ग्रीडमा आपूर्ति गरिएका कारण अधिक ईनर्जी वापत १८०१२११० यूनिट विक्री गरी कम्पनीले रु. ७ करोड ३४ लाख ८९ थप आय आर्जन गर्न सफल भइएको छ ।

अतः समिक्षा अवधिमा डिम (कन्ट्र्याक्ट) ईनर्जी वापत १२८७८४३५० यूनिट र अधिक वापत १८०१२११० यूनिट समेत १४६७९६४६ यूनिट ने.वि.प्रा.लाई उपलब्ध गराई यस वापत रु. १ अर्व १२ करोड ५७ लाख ७ हजार आय आर्जन गर्ने कम्पनी सफल भएको छ । समिक्षा अवधिमा ने.वि.प्रा. ले कम्पनीले आपूर्ति गर्न सकेको जति सबै अधिक ईनर्जिको भुक्तानी गरेको छ । यस अर्थमा ने.वि.प्रा. लाई म धन्यवाद दिन चाहन्छ ।

४.२ शेयर पूँजी र सञ्चितको व्यवस्था

यस कम्पनीको स्थापनाकालमा ने.वि.प्रा. बाट शेयर पूँजी वापतको रकम संकलन गरिएको थियो । तत् समयमा तहाँबाट ४८ लाख ९६ हजार कित्ता वापत् रु. ४८ करोड ९६ लाख प्राप्त भएको थियो । तत् पश्चात् दोस्रो चरणमा २०६३ सालातिर कम्पनीले कम्पनी तथा ने.वि.प्रा. का बहालवाला तथा पूर्व कर्मचारी तथा सञ्चालकहरूलाई २५ प्रतिशत अर्थात् २४ लाख कित्ता शेयर विक्री वितरण गरी रु. २४ करोड संकलन गरेको थियो । तत्पश्चात् तेस्रो चरणमा स्थानीयवासी तथा सर्वसाधारणलाई सेयर विक्री वितरण गरेको थियो । तेस्रो चरणमा गर्दा भने कम्पनीले स्थानीयवासीलाई विक्री वितरण गरेको १ लाख ८० हजार कित्ता रु. १००/- को दरमा र वाँकी १५ लाख ६९ हजार ६ सय कित्ता प्रिमियम मूल्यमा विक्री वितरण गरी रकम संकलन गरेको थियो । कम्पनीले हालसम्म ९.१५ गुणा बोनश शेयर वितरण गरिसकेको छ ।

विगत पाँच वर्षको शेयर पूँजी र सञ्चितको अवस्था निम्नानुसारको ग्राफचित्रबाट प्रष्ट हुन्छ:

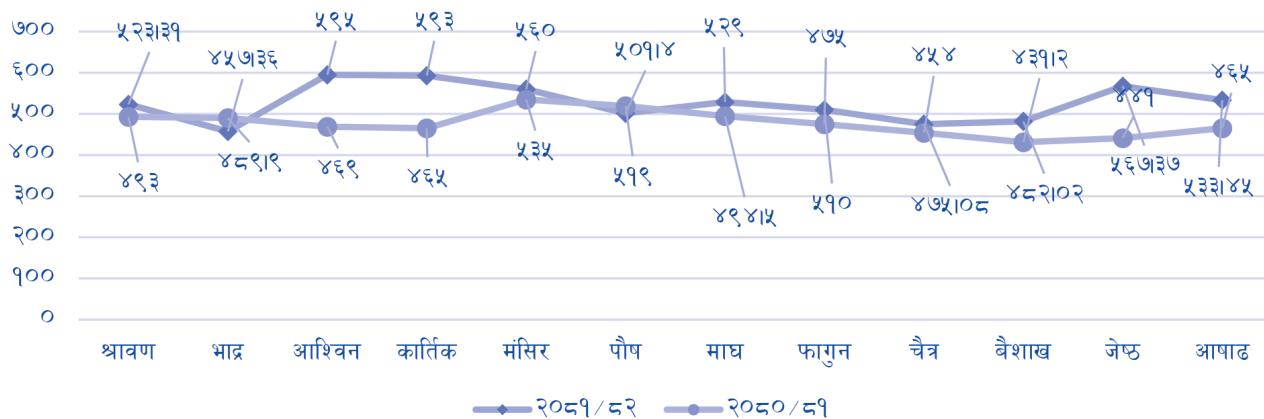


४.३ शेयर कारोबार सम्बन्धी

यस कम्पनीले समग्र हाइड्रोपावर सेक्टरमा बजार पूँजीकरणको हिसाबले ६.५७ प्रतिशत हिस्सा ओगटेको देखिन्छ । वर्षभरिको उच्च मूल्य रु. ६९७/- रहेको छ भने न्युनतम् मूल्य रु. ४५६/- रहेको छ । त्यस्तै गरी असार मसान्तको अन्तिम मूल्य रु. ५३३/४५ रहेको छ । वर्षभरिको औषत मूल्य रु. ५६६/०९ रहेको छ । अन्तिम मूल्य र औषत मूल्य हेदा खास फरक देखिदैन । शेयर मूल्यमा उतार चढाव आउनु भनेको धितोपत्र विनिमय बजारमा देखिने माग र आपूर्तिको अन्तरसम्बन्ध हो भन्ने हाग्गो विश्लेषण रहेको छ ।

विवरण	सूचिकृत शेयर	चुन्ता पूँजी (रु दश लाखमा)	जम्मा कारोबार यूनिट	जम्मा कारोबार मूल्य (रु. दश लाखमा)	जम्मा कारोबार (रु)	अन्तिम मूल्य (रु.)	औषत मूल्य (रु.)	कारोबार दिन	बजार पूँजीकरण (रु दश लाखमा)
समग्र उद्योग	१७०२०३३५५४	१७०,२०३.३६	२०६४६७३०१५	८२२,९९७.९	९,०१७,९१०			२३१	७१३,४८३.२७
चिलिमे	८७८२		२७२१९४३१	१५,४०६.३४	१०९,१०८	५३३.४५	५६६.०९	२३१	४६,८४९.७०
चिलिमेको अनुपात %	०००५		१.३२	१.८७	१.२१				६.५७

आ.व. २०८०/०८१ र २०८१/०८२ को शेयरको बजार मूल्यः



४.४ लाभांश तथा नाफा विनियोजन नीति

कम्पनी ऐन, २०६३ तथा कम्पनीको लाभांश वितरण नीति अनुसार सञ्चालक समितिले आर्थिक वर्ष २०८१/०८२ को खुद नाफाबाट शेयरधनीलाई १२ प्रतिशत लाभांश वितरण गर्ने प्रस्ताव यस साधारण सभासमक्ष प्रस्तुत गरेको छ । प्रतिफल प्रस्ताव गर्दा कम्पनीले निर्माण तथा सञ्चालनका लागि प्रस्ताव गरेका नयाँ जलविद्युत आयोजनाहरू जस्तै सेतीनदी-३ जलविद्युत आयोजना (८७ मेवा), बूढीगण्डकी प्रोक जलविद्युत आयोजना (८१ मेवा), बूढीगण्डकी-१ जलविद्युत आयोजना (९३ मेवा) तथा चुम्चेत स्यारखोला जलविद्युत आयोजनामा (४५ मेवा) यस कम्पनीको तर्फबाट गर्नु पर्ने शेयर लगानी तथा हाल सञ्चालनमा रहेका सम्बद्ध कम्पनीहरूलाई उपलब्ध गराइएको सापेटि समेतलाई मध्य नजर गर्दै नगद प्रवाहको अंकल गरी प्रतिफल प्रस्ताव गरिएको छ । यहाँहरूलाई विधितै छ, यस कम्पनीको वार्षिक आय करिब करिब एकनाश नै छ । कम्पनीसँग हुने नगद र वित्तिय वजारमा चलन चलितमा रहेको व्याज दर बमोजिम मुद्रती निक्षेपबाट प्राप्त हुने व्याज आयमा भर पर्ने भएकोले आम्दानीमा तात्विक असर पर्ने देखिदैन । सम्बद्ध कम्पनीबाट प्राप्त हुने लाभांश पनि तत्कालै आउने देखिदैन किनकी ती कम्पनीहरूले दिर्घकालिन कर्जाको किस्ता चुक्ता गर्न साथै कार्यालय सञ्चालन गर्न नै आफ्ऊो आयको अधिकांश हिस्सा खर्चिनु पर्ने देखिन्छ ।

कम्पनीले हालसम्म रु.६ अर्व ९७ करोड ७७ लाख २५ हजार नगद लाभांश र रु. ७ अर्व ८२ करोड २३ लाख ९६ हजार वरावरको वोनश शेयर वितरण गरिसकेको छ । हाल प्रस्ताव गरेको वोनश शेयर पूँजीकरण गरेपश्चात् कम्पनीको चुक्ता पूँजी रु.९,४८,४९,८८,६७८/- पुग्ने छ । आ.व. २०८१/०८२ को प्रति शेयर आम्दानी रु.७/७० रहेको छ । हाल प्रति शेयर रु.८/- का दरले वोनश शेयर र रु.४/- का दरले नगद लाभांश प्रस्ताव गरिएको छ ।

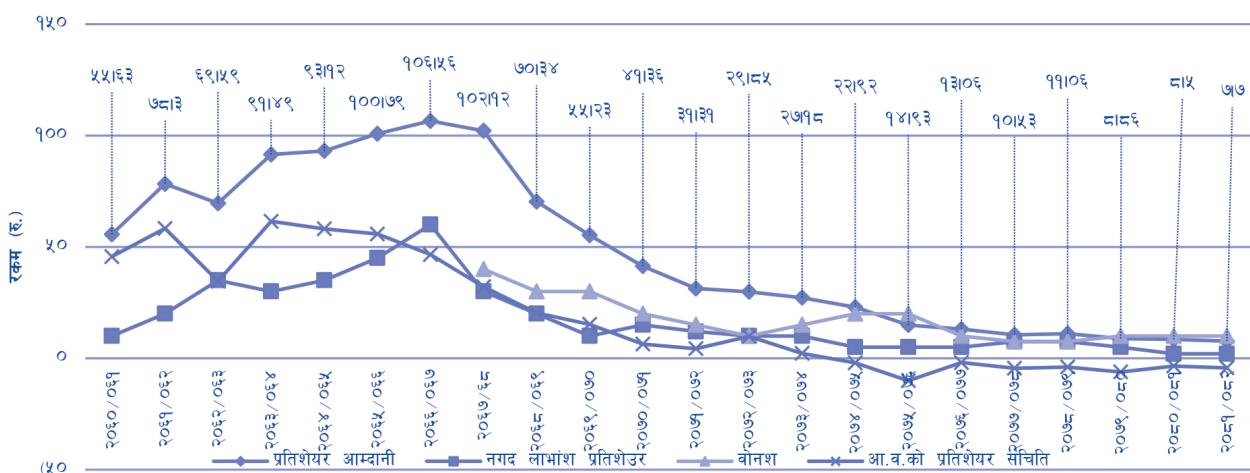
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आ.व.	प्रतिशेयर आम्दानी	नगद लाभांश प्रतिशेयर	वोनश	आ.व.को प्रतिशेयर सञ्चिति
२०८०/०८१	५५१६३		१०	४५१६३
२०८१/०८२	७८१३		२०	५८१३०
२०८२/०८३	६९५९		३५	३४१५९
२०८३/०८४	९१४९		३०	६१४९
२०८४/०८५	९३१२		३५	५८१९२
२०८५/०८६	९००७९		४५	५५०७९
२०८६/०८७	९०६५६		६०	४८१५६
२०८७/०८८	९०२१२		३०	३२१२
२०८८/०८९	७०३४		२०	२०३४
२०८९/०९०	५५२३		३०	१५२३
२०९०/०९१	४१३६		१५	६१३६
२०९१/०९२	३१३१		१२	४१३१
२०९२/०९३	२९८५		१०	९१८५
२०९३/०९४	२७१८		१०	२१८

आ.व.	प्रतिशेयर आम्दानी	नगद लाभांश प्रतिशेयर	वोनश	आ.व.को प्रतिशेयर सञ्चिति
२०७४/०७५		२२९२	५	२०
२०७५/०७६		१४९३	५	२०
२०७६/०७७		१३०६	५	१०
२०७७/०७८		१०५३	७५	७५
२०७८/०७९		११०६	७५	३९४
२०७९/०८०		८८६	५	६१४
२०८०/०८१		८४५	२	३५
२०८१/०८२		७७०	*४	४३०

*प्रस्तावित

प्रतिशेयर आम्दानी, नगद लाभांश तथा सञ्चिति को वर्षगत तुलना:



५. भावी योजनाहरू

कम्पनीले आगामी दिनमा निम्न रणनीतिक लक्ष्यहरू निर्धारण गरेको छः-

- चिलिमे जलविद्युत कम्पनी विशुद्ध हाइड्रोपावर व्यवसायसँग सम्बन्धित भएकोले यसले आफ्ना कार्यक्रमहरू तयार गर्दा पनि सोही अनुसार तयार गर्ने गरेको छ । कम्पनीले चार वटा जलविद्युत आयोजना सम्पन्न गरेर आफ्नो लगानीको यात्रामा पूर्णविराम लाग्न दिएको छैन । कम्पनीले बझाड जिल्लामा ८७ मेगावाट क्षमताको हाइड्रोपावर प्रोजेक्ट (सेतिनदी-३) पहिचान गरी अध्ययन कार्य समेत सम्पन्न गरी निर्माणको चरणमा पुऱ्याइएको छ । पावर पर्चेज एग्रिमेन्ट भएपश्चात् निर्माणका कामले गति लिने छ ।
- गोरखा जिल्लामा पहिचान गरिएको बूढीगण्डकी प्रोक जलविद्युत आयोजना (८१ मेगावाट) को पनि अध्ययन कार्य सम्पन्न गरिसकिएको छ । विद्युत खरिद-विक्री सम्भौता भए पश्चात् मात्र आयोजनाको वित्तिय व्यवस्थापन बाटो खुल्ने भएको र वित्तिय व्यवस्थापन पश्चात् मात्र निर्माणकार्य अगाडि बढाउन सकिने तथ्य यहाँहरूलाई निवेदन गर्न चाहन्छु । अतः हामीहरू यस आयोजनाको पिपीएको प्रतिक्षारत छौं ।
- गोरखा जिल्लामा पहिचान गरिएको चुमचेत स्यारखोला जलविद्युत आयोजना (४५ मेगावाट) को पनि अध्ययन कार्य सम्पन्न गरिसकिएको छ । यस आयोजनाको विद्युत उत्पादनको अनुमतिपत्र प्राप्त भै सकेको छ । विद्युत खरिद-विक्री सम्भौता भए पश्चात् मात्र आयोजनाको वित्तिय व्यवस्थापनको बाटो खुल्ने भएको र वित्तिय व्यवस्थापन पश्चात् मात्र निर्माणकार्य अगाडि बढाउन सकिने तथ्य यहाँहरूलाई निवेदन गर्न चाहन्छु । अतः हामीहरू यस आयोजनाको पिपीएको प्रतिक्षारत छौं ।
- गोरखा जिल्लामा पहिचान गरिएको अर्को बूढीगण्डकी जलविद्युत आयोजना (९३ मेवा) को भने अध्ययनका कामहरू प्रकृयामा रहेका छन् । हाल यो आयोजना सर्वेक्षणको नै प्रकृयामा रहेको छ । यो आयोजनाका अध्ययनका कामहरू सम्पन्न भए पश्चात् निर्माणको चरणमा पुग्ने छ ।
- सेतिनदी-३ जलविद्युत आयोजनाको विद्युत प्रवाह गर्नका लागि राष्ट्रिय प्रशारण ग्रीड कम्पनी लि. को नाउँमा जारी भएका दुईवटा अनुमति पत्र अनुसार ४०० केपीको ट्रान्समिसन लाइन निर्माणका लागि ग्रीड कम्पनीसँग Special Purpose Vehicle (SPV) गठन गरी अगाडि बढाउने तयारी भएको छ । जस अनुसार हालसालै मात्र १२.५ प्रतिशत लगानीको प्रतिवद्धता जनाइएको छ । SPV ले बझाड जिल्लाको कैलाश सवस्टेशनबाट डोटी जिल्लाको शिखर नगरपालिकाको वनलेकसम्म ६० कि.मी. र वनलेकको सवस्टेशनबाट कैलालीको दोदोधारासम्मको ८५ कि.मी समेत जम्मा १४५ कि.मी.

निर्माण हुनेछ ।

- त्यस्तै गरी कम्पनीले लगानीका अन्य अवसरहरूको खोजि कार्य जारी राखेको छ । अन्य कार्यहरू अन्तर्गत, प्रविधिमा आधुनिकीकरण, जोखिम व्यवस्थापन प्रणाली सुदृढीकरण, वातावरणीय तथा सामाजिक उत्तरदायित्व कार्यक्रम विस्तारलाई सधै प्राथमिकतामा राखिएको छ । सबै पहलहरूले कम्पनीलाई राष्ट्रिय ऊर्जा सुरक्षामा अभ सबल साफेदार बनाउने विश्वास लिइएको छ ।

६. चिलिमे टावर

चिलिमे टावर काठमाडौ महानगपालिका वडा नं. ४, धुम्वाराहीमा साढेपाँच रोपनी जग्गामा करिव रु. ७२ करोड लगानीमा निर्माण गरिएको छ । यस टावरमा वेसमेन्टसहित एधार तल्ला रहेका छन् । कम्पनीको कार्यालय प्रयोजनका लागि छैठौं तल्ला प्रयोग गरिएको छ भने बाँकी तल्लाहरू भाडामा दिने योजना बमोजिम हालसम्म डेढ तल्लाबाहेक सबै तल्लाहरू भाडामा दिइ सकिएको छ । यसबाट कम्पनीलाई थप आय आजन हुने अपेक्षा गरिएको छ, जसले दीर्घकालीन वित्तीय स्थायित्वमा योगदान पुऱ्याउनेछ ।

७. लेखापरीक्षण समिति

कम्पनीमा तीन जना सञ्चालक सदस्यहरू रहेको एक लेखापरीक्षण समिति रहेको छ । लेखापरीक्षण समितिको संरचना निम्नानुसार रहेको:

सञ्चालक सदस्य	पद	देविति	सम्म	कैफियत
श्री दिर्घायु कुमार श्रेष्ठ	अध्यक्ष	२०८१.०३.२०	निरन्तर	
श्री लोकहरी लुँटेल	अध्यक्ष	२०७८.०९.२३	२०८१ चैत्र	ने.वि.प्रा. बाट अनिवार्य अवकाश
श्री तुलसिराम ढकाल	सदस्य	२०७२.०२.३०	निरन्तर	
श्री समिर प्रसाद पोखरेल	सदस्य	२०८२/०१/०२	निरन्तर	

आ.व. २०८१/०८२ मा लेखापरीक्षण समितिको १८ पटक बैठक बैठक सम्पन्न गरिएको थियो । बैठकमा वाह्य तथा आन्तरिक लेखापरीक्षकले उपलब्ध गराएका प्रतिवेदन, आवधिक आर्थिक प्रतिवेदन तथा अन्य आर्थिक व्यवस्थापन सम्बन्धी विषयहरूमा छलफल भएका थिए । लेखापरीक्षण समितिको बैठकमा कार्यकारी प्रमुख र कम्पनी सचिव आमन्त्रितको रूपमा उपस्थित हुने परिपाटि रहेको छ । बैठकमा उपस्थित हुने सबै सहभागीहरूलाई प्रति बैठक, बैठक भत्ता वापत रु. ४ हजार दिने गरिएको छ ।

८. सञ्चाक तथा उच्च पदस्थ पदाधिकारीहरूको पारिश्रमिक

सञ्चालक समितिको बैठकमा सहभागी हुँदा प्रति बैठक जनही रु. ९ हजार, सञ्चालक समितिले गठन गरेको उप-समितिको बैठकमा सहभागी हुँदा प्रति बैठक जनही रु. ४ हजार, सञ्चालकलाई सञ्चार तथा यातायात सुविधा वापत मासिक रु. १० हजारका दरले भत्ता उपलब्ध गराउने गरिएको छ । त्यस्तै गरी प्रमुख कार्यकारीले वार्षिक रूपमा पाउने पारिश्रमिक यसै साथ संलग्न प्रतिवेदनमा खुलाइएको छ ।

कम्पनीका सञ्चालक तथा कार्यकारी प्रमुखको दैनिक तथा भ्रमण भत्ता वापत स्वदेशमा भए दैनिक रु. २,५००/- र विदेश जाँदा अमेरिकी डलर २२५ देखि २९९.५ सम्म रहेको छ ।

९. सुशासन, जोखिम व्यवस्थापन तथा आन्तरिक नियन्त्रण

कम्पनीमा सुशासन प्रवर्द्धनका लागि आन्तरिक लेखापरीक्षण प्रणाली, जोखिम पहिचान तथा न्यूनीकरण नीति, पारदर्शी खरिद तथा ठेका प्रक्रिया, सूचना प्रष्टिकरण र सरोकारवालासँग संवाद जस्ता कुराहरूले कम्पनीप्रति लगानीकर्ताको विश्वास थप सुदृढ गर्ने विश्वास गरिएको छ । कम्पनीले स्वतन्त्र लेखापरीक्षकबाट आन्तरिक लेखापरीक्षण कार्य गराउँदै

आएको छ । कम्पनी ऐनको व्यवस्था बमोजिम एक लेखापरीक्षण समिति रहेको छ । कम्पनी ऐनमा भएका व्यवस्थाअनुसार लेखापरीक्षण समितिबाट कामकारवाहीहरू हुँदै आएका छन् । त्यस्तै गरी संस्थागत सूचीकृत सज्जित संस्थाहरूको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ को व्यवस्था बमोजिम जोखिम व्यवस्थापन समिति गठन गरिएको छ । जोखिम व्यवस्थापन समितिको प्रतिवेदन अनुसार कम्पनीमा ठुलो जोखिम नभएको प्रतिवेदन प्राप्त भएको छ । तर केही विषयहरूमा चनाखो हुन भने सुभकाएको छ । त्यस्तै गरी जनशक्ति व्यवस्थापनका लागि एक जना सञ्चालकको संयोजकत्वमा पदपूर्ति समिति गठन गरिएको छ । कर्मचारी व्यवस्थापन सम्बन्धी सम्पूर्ण कार्यहरू यसै समितिमार्फत गरिएको छ । कम्पनीमा हुने खरिद कार्यलाई व्यवस्थित गर्नका लागि आर्थिक प्रशासन विनियमावली सञ्चालक समितिबाट स्वीकृति गराई लागू गरिएको छ । यस विनियमावलीमा खरिदको प्रकृया, आर्थिक अधिकारहरू आदिका सम्बन्धमा विस्तृत रूपमा खुलाइएको छ । कम्पनीका सम्पूर्ण खरिद सम्बन्धी कार्यहरू यही विनियमावलीको अधिनमा रही हुँदै आएको छ । साथै कम्पनीले आफ्नो नियमावलीलाई खरिद ऐनसँग सादृश्यता गर्दै आएको छ । त्यस्तै गरी अन्य आन्तरिक नियन्त्रणका कार्यहरू पनि समय समयमा सञ्चालक समितिको निर्देशन अनुसार हुँदै आएका छन् ।

कम्पनीले ISO 9001:2015 (QMS)/ISO14001:2015 (EMS) लागू गरी यसको नियमित रूपमा आन्तरिक तथा वाह्य लेखापरीक्षण (अडिट) पनि गराउँदै आएको छ ।

१०. सामाजिक उत्तरदायित्व

कम्पनीले आफ्नो व्यावसायिक दायित्वसँगै सामाजिक उत्तरदायित्वलाई पनि उत्तिकै महत्व दिँदै आएको छ, जस अन्तर्गत स्थानीय समुदाय विकास, शिक्षा तथा स्वास्थ्य क्षेत्रमा सहयोग, वातावरण संरक्षणका कार्यक्रम,

रोजगारी सिर्जना तथा सीप विकास रहेका छन् ।

कम्पनीले आ.व. २०८१/०८२ मा जलविद्युत आयोजना प्रभावित क्षेत्रमा वसोवास गर्ने स्थानियवासीहरूको सामूहिक हितलाई मध्य नजर गरी सामुदायिक तथा स्थानिय विकास खर्च गरेको छ । यस समिक्षा आवामा मुल्यतः कम्पनीले आमाछोदिङ्गो गाउँपालिका वडानं ४, गोसाइँकुण्ड गाउँपालिका वडा नं. ५, का स्थानिय वासिहरूको सामूहिक विकासलाई हेरी उनीहरूको जिवनयापनलाई सहज हुने गरी खर्च गरेको छ । जस्तै स्थानीय तह, स्वास्थ्य चौकी, सुरक्षा चौकीलाई विजुली बत्ती, सडक, सडक वर्ति, वृक्षारोपण, कुटानीपिसानी मिल, पहिरो रोकथाम, खानेपानी ईत्यादि । यसवापत कम्पनीले उक्त आवामा रु. १ करोड ४० लाख खर्च गरेको छ । (यसमध्ये केहि रकम भुक्तानी गर्न बाँकी छ)

११. विगत वर्षमा शेयरधनी महानुभावहरूले उठाउनु भएका विषयहरू

विगत वर्षमा शेयरधनी महानुभावहरूले दिनु भएको सुभाव उपर कम्पनीको धारणा निम्नानुसार रहेको छ:

विगतको वार्षिक साधारण सभामा जम्मा ४ जना शेयरधनी महानुभावहरूले आफ्ना सुभाव राख्नु भएको थियो । जस अनुसार सञ्चालक संख्या घटाउनु

पर्ने, हकप्रद शेयर जारी हुने वा नहुने, वितरण हुन नसकेको प्रतिफलको विवरण, प्रशारणलाइनलाई द्रुत गतिमा सम्पन्न गरी विद्युत आपूर्ति सुनिश्चित बनाउनु पर्ने जस्ता विचारहरू प्राप्त भएका थिए ।

यस सम्बन्धमा प्रशारण लाइनको समस्या समाधान भै सकेको छ । प्रतिफलको वर्षगत विवरण लेखापरिक्षण भएका वित्तिय विवरणको भागमा खुलाइएको नै छ । यस्तै शेयर शेयरधनीको संख्या ठुलो हुने भएकोले यस प्रतिवेदनमा खुलाउन सम्भव नभएको व्यहोरा अवगत गराउन चाहन्छ । तसर्थ यस कम्पनीको शेयर रजिस्ट्रार श्री सिद्धार्थ क्यापिटलले विवरण राखेको हुँदा तहाँ गएर यथार्थ अवस्था बुझी बाँकी रहेको डिभिडेन्ट तुरून्त सुरक्षित गर्न म शेयरधनी महानुभावहरूलाई यही सभाबाट अनुरोध गर्दछु । कम्पनीसँग हकप्रद शेयर जारी गर्ने कुनै योजना हालसम्म नरहेको व्यहोरा अनुरोध गर्दछु । यस कम्पनी अन्तर्गतका सहायक/सम्बद्ध कम्पनीहरूले लेखापरीक्षण गरी उपलब्ध गराएको वित्तिय विवरणको आधारमा मात्र यस कम्पनीका वित्तिय विवरणहरू Consolidate हुने भएको र सबै कम्पनीहरूबाट विवरण आउन ढिला हुने गरेकोले वार्षिक साधारण सभाको मिति सोही अनुसार प्रभावित हुन गएको व्यहोरा निवेदन गर्दछु । साथै आगामी दिनहरूमा वार्षिक साधारण सभा छिटो गर्न प्रयास भने गरिने नै छ ।

१२. मानव संसाधन व्यवस्थापन

कुनै पनि संस्थाको सफलताको पछाडि दक्ष जनशक्तिको महत्वपूर्ण भूमिका हुने कुरामा दुई मत रहेन । यस कम्पनीको सफलता हाम्रा दक्ष, इमानदार र प्रतिबद्ध जनशक्तिको परिणाम हो । कम्पनीले आवश्यकतानुसार कर्मचारीको क्षमता अभिवृद्धि, तालिम, सेवासुविधा तथा प्रेरणा प्रणालीलाई थप सुटूँ गर्दै लगेको छ । हाल कम्पनीमा निम्नानुसारका जनशक्तिबाट अमूल्य योगदान भै रहेको छ:

विवरण	कर्पोरेट कार्यालय		चिलिमे जलविद्युत केन्द्र		जम्मा
	अप्राविधिक	प्राविधिक	अप्राविधिक	प्राविधिक	
व्यवस्थापक तह	१	२			४
अधिकृत स्तर	४	१५	१	११	३१
सहायक स्तर	१२	२	२९	२१	६४
जम्मा	१७	१९	३०	३३	९९

कम्पनीको आवश्यकतानुसार कम्पनीका कर्मचारीहरूलाई विभिन्न कार्यस्थलमा खटाउने गरिएको छ । यस कम्पनीको शतप्रतिशत लगानीमा स्थापित चिलिमे ईन्जिनियरिङ एण्ड सर्भिसेस कम्पनी लि. मा ६ जना ईन्जिनियरहरूलाई काजमा खटाइएको छ । त्यस्तै गरी यस कम्पनीको सम्बद्ध कम्पनीको रूपमा सञ्चालित सान्जेन जलविद्युत कम्पनी लि. मा एक जना ईन्जिनियर, चिलिमे सेति हाइड्रोपावर कम्पनी लि. मा दुई जना ईन्जिनियर र दुई जना प्रशासनिक कर्मचारीलाई काजमा खटाइएको छ । विज्ञ कर्मचारीहरूलाई अन्य कम्पनीहरूले माग गरेको खण्डमा पनि अल्कालिन रूपमा काज खटाउने गरिएको छ । कर्पोरेट कार्यालयमा कार्यरत ईन्जिनियरहरूले आवश्यकतानुसार विभिन्न नयाँ जलविद्युत आयोजनाका कामहरू सम्पादन गर्दै आएका छन् । चिलिमे टावरको सञ्चालनका लागि छ जना सुरक्षाकर्मी, तीन जना सरसफाइका लागि, एक जना रिसेप्शनका लागि र एक जना किचनका लागि वाहिरि स्नोतबाट व्यवस्थापन गरिएको छ । त्यस्तै गरी चिलिमे जलविद्युत केन्द्रमा पनि तीन जना भान्सामा काम गर्ने र एक जना प्राविधिक कर्मचारीहरूलाई आउटसोर्सिङ्डबाट व्यवस्थापन

गरिएको छ । सहायक स्तरका कर्मचारीहरू आवश्यकतानुसार आउटसोर्सिङ्ड माध्यमबाट काम चलाउने नीति कम्पनीले लिएको छ ।

१३. आर्थिक वर्ष २०८१/०८२ को कुल व्यवस्थापन खर्चको विवरण

जलविद्युत केन्द्रको विक्रीको लागत र कर्पोरेट कार्यालयको कर्मचारी तथा प्रशासनिक खर्चलाई व्यवस्थापन खर्च मानिएको छ । आ.व. २०८१/०८२ मा कर्मचारी वोनश र रोयलिट बाहेक कम्पनीको व्यवस्थापन खर्च जम्मा रु. २१ करोड ४ लाख ५ हजार रहेको छ । साथै चालू आव २०८२/०८३ को आश्विन मसान्तसम्म करिव रु. १० करोड ५० लाख रहेको छ ।

१४. सञ्चालक समिति

कम्पनिको प्रबन्ध पत्रमा भएको व्यवस्था बमोजिम कम्पनीमा दुई जना स्वतन्त्र सञ्चालक सहित एघार जना सञ्चालक रहने व्यवस्था रहेको छ । जस अन्तर्गत नेपाल विद्युत प्राधिकरणको तर्फबाट पाँच जना, सर्वसाधारणको तर्फबाट एक जना महिला सहित चार जना र दुई जना स्वतन्त्र सञ्चालक

गरी एधार जनाको सञ्चालक समिति रहने व्यवस्था रहेको छ । हाल भने स्वतन्त्र सञ्चालकको पद रिक्त रहेको छ । दुई जना स्वतन्त्र सञ्चालक नियुक्ति भएपश्चात् सञ्चालक समितिले पूर्णता पाउने छ ।

सञ्चालकको नाम	पद	प्रतिनिधित्व गर्ने संस्था	देखि	सम्म
श्री हितेन्द्र देब शाक्य	अध्यक्ष	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०८२/०९/०४	निरन्तर
श्री मनोज सिलवाल	अध्यक्ष	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०८२/०६/१२	२०८२/०९/०३
श्री हितेन्द्र देब शाक्य	अध्यक्ष	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०८२/०१/०२	२०८२/०६/११
श्री कुलमान घिसिड	अध्यक्ष	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०७८/०५/०५	२०८१/१२/०९
श्री दिर्घायु कुमार श्रेष्ठ	सञ्चालक	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०८१/०३/२०	हालसम्म
श्री फणिन्द्रराज जोशी	सञ्चालक	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०८२/०१/०२	हालसम्म
श्री सुभाष कुमार मिश्र	सञ्चालक	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०७९/०९/१४	हालसम्म
श्री समिर प्रसाद पोखरेल	सञ्चालक	प्रतिनिधि, ने.वि.प्रा. संस्थापक	२०८२/०१/०२	हालसम्म
श्री तुलसिराम ढकाल	सञ्चालक	प्रतिनिधि, सर्वसाधारण	२०७२/०२/३०	हालसम्म
श्री रामप्रसाद रिमाल	सञ्चालक	प्रतिनिधि, सर्वसाधारण	२०७२/०२/३०	हालसम्म
श्री भिमप्रसाद तिमालिस्ना	सञ्चालक	प्रतिनिधि, सर्वसाधारण	२०७२/०२/३०	हालसम्म
श्री शान्ति लक्ष्मी शाक्य	सञ्चालक	प्रतिनिधि, सर्वसाधारण (महिला)	२०७२/०२/३०	हालसम्म

नोट: सर्वसाधारणबाट नियुक्ति हुने सञ्चालकहरूको तेस्रो कार्यकाल चल्दै रहेको ।

१५. चिलिमे जलविद्युत केन्द्र: क्षमता, गुणस्तर र अनुभवको संगम

चिलिमे जलविद्युत आयोजना वि.सं. २०६० साल भाद्र ८ गतेदेखि औपचारिक रूपमा सञ्चालनमा आएको एक ऐतिहासिक उपलब्धि हो । नेपालको जलविद्युत विकास यात्रामा Public Private Partnership (PPP) मोडेल अन्तर्गत निर्मित यस आयोजना गुणस्तरीय प्रविधि, दक्ष र अनुभवी जनशक्ति, तथा दीर्घकालीन उत्पादन क्षमताको अनुपम उदाहरणका रूपमा स्थापित भएको छ । २२.१ मेगावाटको जडित क्षमता बोकेको चिलिमे पावरहाउसले राष्ट्रिय विद्युत प्रणालीमा निरन्तरता र विश्वसनीयता सहित ऊर्जा आपूर्ति गर्दै स्थानियस्तरदेखि देशको समग्र विकासमा महत्वपूर्ण योगदान पुऱ्याउँदै आएको छ ।

यस पावरहाउसमा जडान गरिएका प्रमुख इलेक्ट्रो-मेकानिकल उपकरणहरू विश्वस्तरको गुणस्तरमा निर्मित, जर्मनीबाट आयात गरिएका अत्याधुनिक प्रविधिका उपकरणहरू हुन् । उच्च प्रविधियुक्त टर्बाइन, जेनरेटर तथा नियन्त्रण प्रणालीका कारण पावरहाउसको सञ्चालन स्थिर, सुरक्षित र दीगो रूपमा भइरहेको छ । यीनै गुणस्तरीय उपकरणहरूको कारण उत्पादन दक्षता उच्च रहनुका साथै मर्मतसम्भार खर्चसमेत अपेक्षाकृत न्यून रहेको छ । उत्पादनको अनुमति पत्रमा उल्लेख गरिएको समयावधि अनुसार यस आयोजनाको अभ करिब २० वर्ष उपयोगी आयु बाँकी रहेको छ, जसले भविष्यमा पनि दीर्घकालीन रूपमा सुरक्षित उत्पादन जारी रहने स्पष्ट संकेत गर्दछ ।

यस पावरहाउसको अर्को महत्वपूर्ण शक्ति भनेको यहाँ कार्यरत अनुभवी, दक्ष र प्रतिबद्ध कर्मचारी टोली हो । लामो कार्यानुभव, निरन्तर तालिम र व्यावसायिक अनुसासनका कारण कर्मचारीहरूले उपकरणको सञ्चालन, मर्मतसम्भार र जोखिम व्यवस्थापनलाई अत्यन्त उच्च स्तरमा कायम राखेका छन् ।

समग्रमा, चिलिमे पावरहाउस २० वर्षभन्दा बढीको सुनिश्चित भविष्यकालीन उत्पादन बोकेको एक सशक्त ऊर्जा संरचना हो । यो केवल राष्ट्रिय प्रिडलाई दीर्घकालीन विद्युत शक्ति प्रदान गर्ने माध्यम मात्र नभै शेयरधनी, उपभोक्ता

साथै स्थानिय समुदायका लागि स्थायित्वको भरोसा बनेको छ ।

१६. सहायक तथा सम्बद्ध कम्पनीहरू

१६.१ चिलिमे इन्जिनियरिङ एण्ड सर्भिसेस कम्पनी लिमिटेड

चिलिमे इन्जिनियरिङ एण्ड सर्भिसेस कम्पनी लिमिटेडको यात्रा २०७३ सालबाट शुरू भएको थियो । यो कम्पनी नेपाली सीप, श्रम र बुद्धिमत्ताले बुनेको एउटा महत्वपूर्ण प्राविधिक संस्था हो । देशभित्रै उत्पन्न प्राविधिक क्षमतालाई समेट्दै आत्मनिर्भर, सक्षम र दिगो प्राविधिक संरचना निर्माण गर्ने दूरदृष्टि बोकेको यो कम्पनी स्थापना कालदेखि नै उत्कृष्ट प्राविधिक सेवा प्रदान गर्ने यात्रामा अडिग रहेको छ । नेपालका दक्ष प्राविधिकहरूको ज्ञान र अनुभवलाई देशमै प्रयोग गर्ने अभियाने जन्माएको यस संस्थाको मूल उद्देश्य विदेशी विशेषज्ञ तथा प्रविधिको वाध्यात्मक निर्भरतालाई क्रमशः न्यून पार्दै स्वदेशी सामर्थ्यलाई अभिवृद्धि गर्नु हो । कम्पनीको कार्यादिशाभिरुप्त स्वदेशमै आर्थिक स्रोतको प्रवाह पैदा गर्ने, प्रविधिको विनिमयमार्फत बाहिरिने मूल्यवान मुद्रा जोगाउने र नेपाली जनशक्तिलाई स्वदेशमै अवसर सिर्जना गर्ने गहन भावना निहित छ । यति मात्र नभई, चिलिमे इन्जिनियरिङ एण्ड सर्भिसेस कम्पनी लिमिटेडले नेपालको ऊर्जा तथा पूर्वाधार क्षेत्रमा प्राविधिक आत्मनिर्भरता स्थापना गर्ने दूगामी लक्ष्यलाई आत्मसात् गर्दै निरन्तर अधि बढिरहेको छ । विदेशी प्रविधिमा भर पर्नुपर्ने अवस्थालाई क्रमशः अन्य गर्दै देशमै उपलब्ध ज्ञान, सीप र प्रविधिलाई संस्थागत रूपमै सुदृढ बनाउनु यसको दीर्घकालीन लक्ष्य हो । समर्पित प्राविधिकहरूको श्रम, अनुभव र नवीनताको जोडले कम्पनीले विगतदेखि वर्तमानसम्म महत्वपूर्ण उपलब्धिहरू हासिल गरेको छ । यही प्रतिबद्धता र प्रयासले नै चिलिमे इन्जिनियरिङ एण्ड सर्भिसेसलाई स्वदेशी प्राविधिक विकासको जग्मा अडिएको, आत्मनिर्भर नेपालको सपना बोकेको र राष्ट्रको दिगो प्राविधिक यात्रालाई गति दिने अग्रणी संस्थाको रूपमा स्थापित गराएका छन् । यसरी, २०७३ सालमा रोपिएको एउटा सानो बीउ आज सुदृढ र दिगो प्राविधिक वृक्षकै रूपमा उभिएको छ । नेपाली प्रतिभाको विश्वास, स्वदेशी प्रविधिको

उर्जाशक्ति र आत्मनिर्भरता प्रति कम्पनीको अचल समर्पणका कारण आज हामी यो अवस्थामा रहेका छौं ।

यस कम्पनीमा चिलिमेको १०० प्रतिशत लगानी रहेको छ । कम्पनीको अधिकृत पूँजी रु. १२ करोड र जारी पूँजी रु. ११ करोड ९० लाख रहेको छ । चिलिमेले यस कम्पनीमा रु. ८ करोड ९२ लाख ५० हजार लगानी गरेको छ । गत वर्षसम्मको सञ्चालित चिलिमेलाई रु. ३ करोड नगद लाभांश प्राप्त भएको थियो । कम्पनी सर्वसाधारणलाई सेयर जारी गर्ने तयारीमा रहेको छ । त्यस्तै गरी कम्पनीले आफ्नो कपरिट अफिस चिलिमे टावरको सातौं तल्ला भाडामा लिई हाल आन्तरिक सजावटका कामहरू गरिरहेको छ ।

१६.२ चिलिमे-सेति हाइड्रोपावर कम्पनी लि.

चिलिमे जलविद्युत कम्पनिको मुख्य लगानीमा चिलिमे-सेति हाइड्रोपावर कम्पनी लि. को स्थापना भएको छ । बभाड जिल्लाको चैनपुर हुँदै बग्ने सेतिनदीको पानी उपयोग गरी निर्माण तथा सञ्चालनका लागि प्रस्ताव गरिएको सेतिनदी-३ जलविद्युत आयोजना (८७ मेवा) निर्माणका लागि यो कम्पनी मिति २०८०/०५/०२ गते स्थापना भएको हो । यस कम्पनीमा चिलिमे जलविद्युत कम्पनी लि. को ३१ प्रतिशत, नेपाल विद्युत प्राधिकरणको १० प्रतिशत, प्रदेश सरकारको ५ प्रतिशत, स्थानिय तहको ५ प्रतिशत र बाँकी सर्वसाधारण समूहको लागि सेयर छुट्टाइएको छ । हाल प्रदेश सरकार र स्थानिय तहलाई छुट्टाइएको सेयरको अंश चिलिमे जलविद्युत कम्पनी लि. को नाउँमा देखाइएको छ । उल्लेखित आयोजनाको अधिकृत पूँजी रु. ५ अर्व ९५ करोड, जारी पूँजी रु. ५ अर्व ९० करोड साथै हालसम्पर्को चुक्ता पूँजी रु. ५८ करोड रहेको छ । हालसम्पर्क ने.वि.प्रा. बाट रु. १९ करोड ९९ लाख सेयर वापत प्राप्त भएको छ भने बाँकी चिलिमे जलविद्युत कम्पनी लि. बाट लगानी भएको छ । यो आयोजनाको अनुमानित लागत निर्माण अवधिको व्याज समेत रु. १९ अर्व ४४ करोड रहेको छ जस मध्ये ३० प्रतिशत ईक्वीटी क्यापिटल र ७० प्रतिशत ऋण क्यापिटल रहने गरी संरचना तयार भएको छ । उल्लेखित आयोजनाका लागि आवश्यक पर्ने नीजि जग्गा अधिग्रहण भै सकेको छ । विद्युत विक्रीका लागि ने.वि.प्रा. संग ग्रीड कनेक्सन एग्रिमेन्ट भै सकेको छ । त्यस्तै गरी विद्युत खरिद-विक्री सम्झौता सम्पन्न भएपश्चात् मात्र वित्तिय व्यवस्थापन (Financial Closure) हुने भएकोले PPA को पर्खाई भै रहेको छ । कर्मचारी आवास तथा कार्यालय भवन निर्माणका लागि तयारी भै रहेको छ । कर्मचारी आवासका निर्माणका लागि यस वर्ष टेन्डर हुने भएको छ । कपरिट कार्यालयका लागि चिलिमे टावरको आठौं तल्ला भाडामा लिईएको छ ।

१६.३ सान्जेन जलविद्युत कम्पनी लि.

सान्जेन जलविद्युत कम्पनी लि. मार्फत निर्माण तथा सञ्चालनका लागि अगाडि बढाइएका सान्जेन (माथिल्लो) जलविद्युत आयोजना (१४.८ मेवा) तथा सान्जेन जलविद्युत आयोजना (४२.५ मेवा) सञ्चालनमा आइसकेका छन् । यी आयोजनाको पावरहाउसबाट उत्पादित विद्युत शक्ति नेपाल विद्युत प्राधिकरणको राष्ट्रिय प्रशारण लाइनमा आवद्ध भै सकेको

छ । विद्युत विक्री वापत प्राप्त रकम कर्मचारी सञ्चय कोषको किस्ता तिर्न, कार्यालय सञ्चालन गर्न, नयाँ जलविद्युत आयोजनामा लगानी गर्न तथा सेयरधनीलाई प्रतिफल दिन उपयोग हुँदै जाने छ ।

सान्जेन (माथिल्लो) जलविद्युत आयोजना (१४.८ मेवा) मिति २०८०/०६/२१ देखि र सान्जेन जलविद्युत आयोजना (४२.५ मेवा) मिति २०८२/०९/०१ देखि सञ्चालनमा आइसकेका छन् । यस कम्पनीले कर्मचारी सञ्चय कोषलाई करिव रु. १ अर्व किस्ता समेत चुक्ता गरिसकेको छ । कम्पनीले वार्षिक रूपमा रु. १ अर्व ८५ करोड आय आर्जन गर्दछ । यो रकम सञ्चालन भएको वर्षदेखि लागू हुने गरी आठ वर्षसम्म वार्षिक ३ प्रतिशतका दरले वृद्धि हुँदै जाने प्रावधान रहेको छ । कर्मचारी सञ्चय कोषलाई चुक्ता गरेर बाँकि रहेको नगदको अवस्थालाई विचार गरी सान्जेन जलविद्युत कम्पनीले यस चिलिमे जलविद्युत कम्पनीलाई प्रतिफल दिने अपेक्षा गरिएको छ । यस कम्पनीमा चिलिमेको लगानी ३९.३६ प्रतिशत अर्थात रु. १ अर्व ४३ करोड ६६ लाख ४५ हजार रहेको छ ।

१६.४ मध्य भोटेकोशी जलविद्युत कम्पनी लि.

मध्य भोटेकोशी जलविद्युत कम्पनी लि. मार्फत निर्माण तथा सञ्चालनका लागि अगाडि बढाइएको मध्य भोटेकोशी जलविद्युत आयोजना (१०२ मेवा) मिति २०८२/०७/२० देखि सञ्चालनमा आइसकेको छ । यो आयोजनाको पावरहाउसबाट उत्पादित विद्युत शक्ति नेपाल विद्युत प्राधिकरणको राष्ट्रिय प्रशारण लाइनमा आवद्ध भै सकेको छ । विद्युत विक्री वापत प्राप्त रकम कर्मचारी सञ्चय कोषको किस्ता तिर्न, कार्यालय सञ्चालन गर्न, नयाँ जलविद्युत आयोजनामा लगानी गर्न तथा सेयरधनीलाई प्रतिफल दिन उपयोग हुँदै जाने छ ।

यस कम्पनीले कर्मचारी सञ्चय कोषलाई आगामी पुस १ गतेदेखि किस्ता तिर्न शुरू गर्ने तयारी भै रहेको छ । कम्पनीले वार्षिक रूपमा करिव रु. २ अर्व ८५ करोड आय आर्जन गर्दछ । यो रकम सञ्चालन भएको वर्षदेखि लागू हुने गरी आठ वर्षसम्म वार्षिक ३ प्रतिशतका दरले वृद्धि हुँदै जाने प्रावधान रहेको छ । कर्मचारी सञ्चय कोषलाई चुक्ता गरेर बाँकि रहेको नगदको अवस्थालाई विचार गरी मध्य भोटेकोशी जलविद्युत कम्पनीले यस चिलिमे जलविद्युत कम्पनीलाई प्रतिफल दिने अपेक्षा गरिएको छ । यस कम्पनीमा चिलिमेको लगानि ३७.० प्रतिशत अर्थात रु. २ अर्व २२ करोड लगानी रहेको छ ।

१६.५ रसुवागढी हाइड्रोपावर कम्पनी लि.

रसुवागढी हाइड्रोपावर कम्पनी लि. मार्फत निर्माण तथा सञ्चालनका लागि अगाडि बढाइएको रसुवागढी जलविद्युत आयोजना (१११ मेवा) मिति २०८१/०९/१६ देखि सञ्चालनमा आइसकेको थियो । तर मिति २०८२/०३/१९ गतेदेखि भोटेकोशी नदीमा आएको भिषण बाढीका कारण केही क्षति हुन जाँदा विद्युत उत्पादन कार्य पूर्णरूपमा वन्द हुन पुग्यो । पुनर्निर्माणका कामहरू तदारुक्ताका साथ अगाडि बढाइएको छ । यो प्रतिवेदन तयार गर्दाका वखतसम्म एउटा यूनिको परीक्षण सञ्चालन भएको भन्ने खवर प्राप्त भएको छ । यो आयोजनाको पावरहाउसबाट उत्पादित विद्युत शक्ति

पनि नेपाल विद्युत प्राधिकरणको राष्ट्रिय प्रशारण लाइनमा आवद्ध भै सकेको छ । विद्युत विक्री वापत प्राप्त रकमलाई कर्मचारी सञ्चय कोषको किस्ता तिर्न, कार्यालय सञ्चालन गर्न, नयाँ जलविद्युत आयोजनामा लगानी गर्न तथा सेयरधनीलाई प्रतिफल दिन उपयोग हुँदै जाने छ ।

यस कम्पनीले कर्मचारी सञ्चय कोषलाई हालसम्म एक किस्ता चुक्ता गरिसकेको छ । कम्पनीले वार्षिक रूपमा करिव रु. ३ अर्ब २५ करोड आय आर्जन गर्दछ । यो रकम सञ्चालन भएको वर्षदेखि लागू हुने गरी आठ वर्षसम्म वार्षिक ३ प्रतिशतका दरले वृद्धि हुँदै जाने प्रावधान रहेको छ । कर्मचारी सञ्चय कोषलाई चुक्ता गरेर बाँकि रहेको नगदको अवस्थालाई विचार गरी रमुवागढी हाइड्रोपावर कम्पनीले यस चिलिमे जलविद्युत कम्पनीलाई प्रतिफल दिने अपेक्षा गरिएको छ । यस कम्पनीमा चिलिमेको लगानी ३२.७९ प्रतिशत अथवा रु. २ अर्ब २४ करोड ३७ लाख ३१ हजार रहेको छ ।

१७. लेखापरीक्षण प्रतिवेदन उपर सञ्चालक समितिको प्रतिक्रिया

यस कम्पनीको अगुवाइमा हालसम्म जम्मा पाँच वटा कम्पनीहरू गठन भएका छन् । ती मध्ये तीन वटा कम्पनीहरू नेपाल धितोपत्र विनियम वजारमा सूचिकृत भै सेयर कारोबार समेत भै रहेको छ । बाँकी दुई वटा कम्पनीहरूले सर्वसाधारणलाई शेयर निष्काशन गरेका छैनन् । यस कम्पनीले वार्षिक रूपमा वित्तीय विवरणहरू तयार गर्दा आफ्नोमात्र छुट्टै र ती सबै कम्पनीले लेखापरीक्षण गरी लेखापरीक्षकबाट प्रमाणित गराई उपलब्ध गराएको वित्तीय विवरणको आधारमा एकिकृत गरी Consolidated प्रतिवेदन तयार गर्ने गरिएको छ । यसरी तयार गरिएका वित्तीय विवरणहरूको विस्तृत विवरण यहाँहरूलाई उपलब्ध गराइएको वार्षिक प्रतिवेदनमा खुलाइएको छ । यस कम्पनीका सहायक सम्बद्ध कम्पनीहरूको वित्तीय विवरणहरू एकिकृत (Consolidate) गर्दा नेपाल वित्तीय प्रतिवेदन मापदण्ड (Nepal Financial Reporting Standards-NFRS) तथा सो ले नसमेटेको हकमा अन्तराष्ट्रिय वित्तीय मापदण्ड (International Financial Reporting Standards-INFRS) ले निर्दिष्ट गरे बमोजिम गरिएको छ । यसरी सहायक तथा सम्बद्ध कम्पनीहरूले लेखापरीक्षण गरेका वित्तीय विवरणहरू उपलब्ध गराउन ढिला गर्ने गरेकोले यस कम्पनिको लेखापरीक्षण पनि सोही अनुसार प्रभावित हुने हुँदा वार्षिक साधारण सभाको समय पनि सोही अनुसार समान्य रूपमा ढिला हुने गरेको छ ।

१८. परिपालना अधिकृतको प्रतिवेदन सम्बन्धमा

परिपालना अधिकृतको प्रतिवेदन अनुसार कम्पनीको व्यवसायिक क्षमता तथा प्रतिष्ठामा कुनै किसिमको आँच आउने किसिमको कैफियत नदेखिएको व्यहोरा अनुरोध गर्दछु ।

१९. जोखिम व्यवस्थापन सम्बन्धमा

सूचीकृत संगठित संस्थाहरूको संस्थागत सुशासन सम्बन्धी निर्देशिका, २०७४ को व्यवस्था बमोजिम कम्पनीका सञ्चालक श्री भिम प्रसाद तिमालिसना समेत रहने गरी एक जोखिम व्यवस्थापन उप-समिति रहेको छ । उक्त उप-समितिद्वारा कम्पनीको केन्द्रीय कार्यालय र अन्तर्गतको चिलिमे

जलविद्युत प्लान्ट तथा यस कम्पनीको मुख्य लगानीमा स्थापना भएका जलविद्युत कम्पनी र अन्तर्गतका जलविद्युत आयोजनाहरू र चिलिमे इन्जिनियरिङ एण्ड सर्भिसेस कम्पनीसँग सम्बन्धित जोखिमहरूको परिचान, विश्लेषण गरी यसका न्यूनीकरणका उपायहरू समेत संलग्न गरी प्रतिवेदन पेश हुन आएको छ । उक्त प्रतिवेदनमा जोखिमहरूलाई दुई भागमा विभाजन गरिएको छ । जस अन्तर्गत प्राकृतिक जोखिम र मानवीय क्रियाकलापबाट उत्पन्न हुने जोखिमहरू समावेश गरिएको छ । प्रतिवेदन अनुसार समय समयमा आउने बाढी, पहिरो, भूकम्प, दुवानीमा हुने विभिन्न किसिमका अवरोधहरू, जियोलोजिकल समस्या, राष्ट्रिय तथा अन्तर्राष्ट्रिय ठेकेदारको ढिलासुस्तिका कारण आयोजना निर्माण सम्पन्न गर्न हुने विलम्ब जस्ता जोखिमहरू समावेश गरिएको छ । यस्तै गरी चिलिमे जलविद्युत केन्द्रमा पनि केही जोखिमहरू रहेको कुरा प्रतिवेदनमा औत्याइएको छ । पावरप्लान्टमा जडित उपकरणहरूको प्रणालिमा हुने प्राविधिक परिवर्तन, बाढी, पहिरो, सुरक्षा व्यवस्था, हाइड्रोलोजिमा हुने प्राविधिक परिवर्तन, बाढी, पहिरो, देखिन्छ । चिलिमे इन्जिनियरिङ एण्ड सर्भिसेस कम्पनी लि. ले परामर्श सेवा विक्री गर्नका लागि सीमित वजारमा प्रतिस्पर्धा गरी आय आर्जन गर्नु पर्ने देखिन्छ । यस कम्पनीले आफ्नो व्यवसायिक क्षमता अभिवृद्धि गर्नका लागि निकै मेहनत गर्नु पर्ने कुरा प्रतिवेदनमा औत्याइएको छ । अन्य जलविद्युत कम्पनीको जस्तो वार्षिक आमदानीका लागि कुनै संस्था, निकाय वा व्यक्तिसँग सम्झौता नहुने हुँदा वजारमा प्रतिस्पर्धी भएर जानुको विकल्प देखिदैन ।

२०. अन्य सम्बन्धमा

समय सापेक्ष नयाँ प्रविधित तथा थप व्यवस्थापकीय सुधारमार्फत कम्पनीलाई आधुनिकिकरण गर्दै लिगाने छ ।

२१. आभार तथा प्रतिबद्धता

यस कम्पनीले सञ्चालन गरेको जलविद्युत केन्द्र तथा यस कम्पनीले प्रबद्धन गरेका कम्पनीहरूमार्फत अगाडि बढाइएका जलविद्युत आयोजनाहरूको निर्माण तथा विकासको लागि प्रत्यक्ष वा अप्रत्यक्ष रूपले सहयोग पुऱ्याउँदै आउनु भएका ऊर्जा, जलश्रोत तथा सिंचाई मन्त्रालय, संस्थापक संस्था नेपाल विद्युत प्राधिकरण, वन तथा वातावरण मन्त्रालय, अर्थ मन्त्रालय, गृह मन्त्रालय, श्रम तथा रोजगार मन्त्रालय, उद्योग तथा वाणिज्य मन्त्रालय, विद्युत विकास विभाग, नेपाल राष्ट्र बैंक, वन विभाग, राष्ट्रिय निकुञ्ज तथा वन्य जन्तु संरक्षण विभाग, उद्योग विभाग, श्रम विभाग, अध्यागमन विभाग, भन्सार विभाग लगायत नेपाल सरकारका विभिन्न निकायहरू, प्रदेश तथा स्थानीय सरकारका प्रतिनिधिहरू तथा पदाधिकारीहरू साथै निर्माण व्यवसायीहरूलाई म धन्यवाद दिन चाहन्छु ।

नेपाल धितोपत्र बोर्ड, कम्पनी रजिस्ट्रारको कार्यालय, नेपाल धितोपत्र विनियम बजार लि. लाई निरन्तर सहयोग र सद्भावको लागि धन्यवाद दिन चाहन्छु ।

साथै, सिद्धार्थ क्यापिटल लि.लाई कम्पनीको शेयर रजिस्ट्रार सेवा प्रदान गरेकोमा धन्यवाद दिन चाहन्छु ।

साथै प्रत्यक्ष वा परोक्षरूपमा सहयोग गर्नुहुने पत्रकार मित्रहरूलाई पनि धन्यवाद दिन चाहन्छु । आयोजनाको सफल कार्यान्वयन तथा सुचारुरूपले सञ्चालन गर्नका लागि सहयोग पुऱ्याउने चिलिमे जलविद्युत कम्पनी कर्मचारी यूनियन, नेपाल विद्युत प्राधिकरण कर्मचारी यूनियन, संघ तथा परिषद् लगायत सबै कर्मचारीहरूलाई हार्दिक धन्यवाद दिन चाहन्छु । कम्पनी तथा निर्माणाधीन आयोजनाहरूलाई यस चरणसम्म सफलतापूर्वक पुऱ्याउन क्रियाशील आयोजना तथा कम्पनीका सबै कर्मचारीहरूलाई धन्यवाद दिन चाहन्छु ।

कम्पनीको स्थापना, निर्माण, सञ्चालन र व्यवस्थापनमा आफ्ना अमूल्य योगदान पुऱ्याउन भएका सम्पूर्ण सञ्चालक, पूर्व सञ्चालक, कार्यकारी प्रमुख तथा कर्मचारीहरूलाई पनि धन्यवाद दिन चाहन्छु । कम्पनीले निर्माण तथा विकासका लागि अगार्डि सारेका रसुवागढी, मध्य भोटेकोशी, सान्जेन र सान्जेन (माथिल्लो) आयोजनाहरूको निर्माणको लागि अहोरात्र खटिनु भएका उक्त कम्पनीका सञ्चालक, पूर्व सञ्चालक, कार्यकारी प्रमुख लगायत सम्पूर्ण कर्मचारीहरू तथा उक्त आयोजनाहरूमा आवश्यक त्रहण उपलब्ध गराउने कर्मचारी सञ्चय कोषलाई विशेष धन्यवाद दिन चाहन्छु । साथै, कम्पनीको वित्तीय व्यवस्थापनमा सदैव सहयोग र सदूचाव राख्ने

वित्तीय संस्था एवं बैंकहरूलाई पनि धन्यवाद दिन चाहन्छु । अन्त्यमा, सम्पूर्ण शेयरधनी महानुभावहरूलाई कम्पनी र सञ्चालक समितिप्रति देखाउनु भएको सहयोग, सदूचाव र विश्वासको साथै यस गरिमामय सभामा सहभागी भई व्यस्त कार्यतालिका हुँदाहुँदै पनि आफ्नो अमूल्य समय छुट्याई यस सभालाई सफलतापूर्वक सम्पन्न गर्न सहयोग गरिदिनु भएकोमा पुनः एक पटक हार्दिक कृतज्ञता तथा धन्यवाद ज्ञापन गर्न चाहन्छु ।

२२. सञ्चालक समितिको तर्फबाट अनुमोदन

कम्पनी ऐन, २०८३ को प्रावधान अनुसार यो वार्षिक प्रतिवेदन सञ्चालक समितिको बैठकबाट अनुमोदन गरी उनान्तीसाँ वार्षिक साधारण सभामा प्रस्तुत गरिएको हो ।

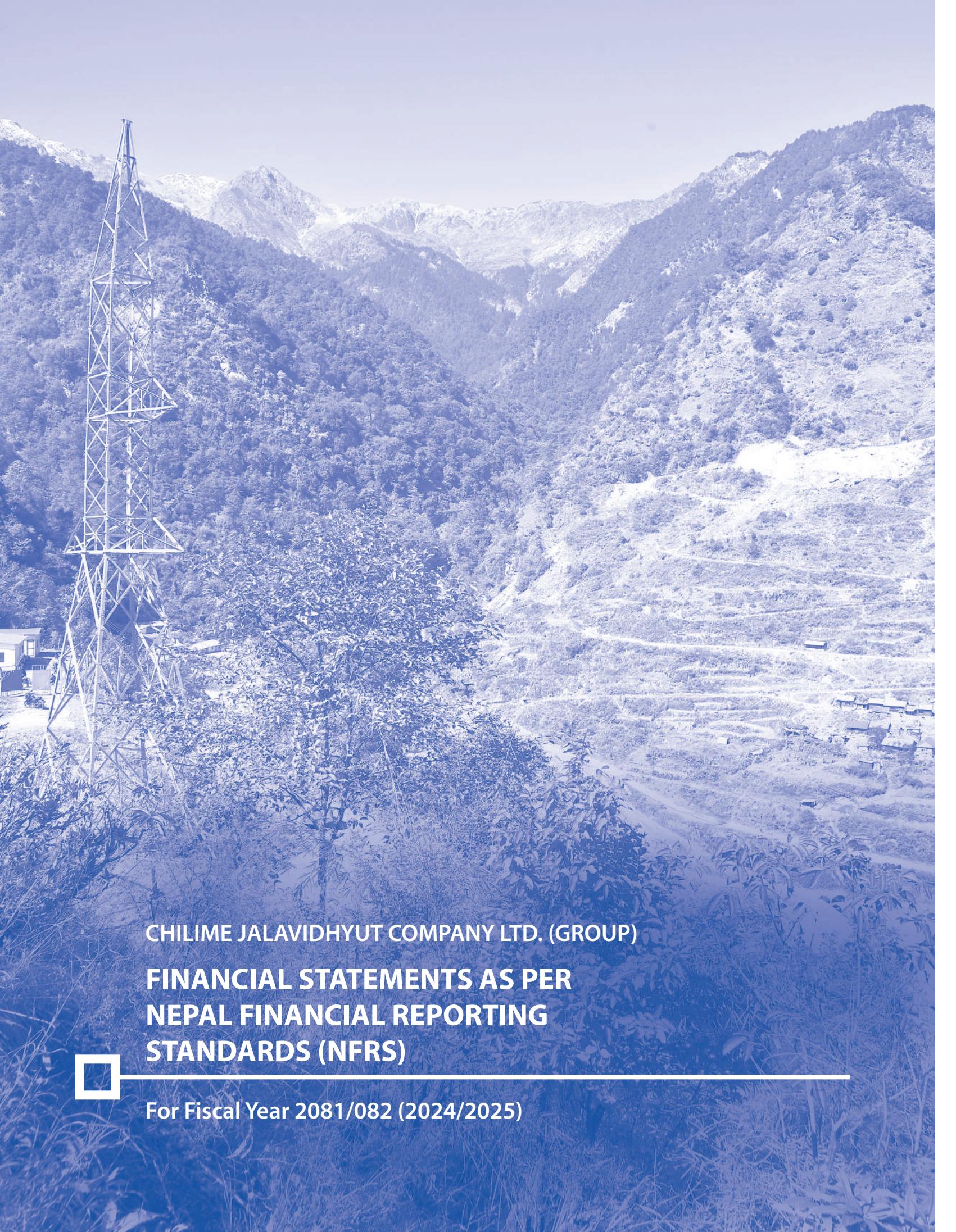
धन्यवाद,

अध्यक्ष, सञ्चालक समिति

चिलिमे जलविद्युत कम्पनी लिमिटेड

मिति : २०८२/०९/०८ (सञ्चालक समितिबाट स्वीकृत)





CHILIME JALAVIDHYUT COMPANY LTD. (GROUP)

FINANCIAL STATEMENTS AS PER

NEPAL FINANCIAL REPORTING

STANDARDS (NFRS)



For Fiscal Year 2081/082 (2024/2025)

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Chilime Jalavidhyut Company Limited.

Report on Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Chilime Jalavidhyut Company Limited, (the "Company"), and its subsidiaries (collectively referred to as the "Group"), which comprise consolidated statement of financial position as at Ashad 32, 2082 (16 July, 2025), consolidated statement of profit or loss, consolidated statement of other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at Ashad end, 2082, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRS).

Basis for Qualified Opinion.

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 consolidated financial statements section of our report.

The Group's investment in Rasuwagadhi Hydropower Company Limited, an associate accounted for under the equity method, is carried at NPR 23,691,268,414.00 in the consolidated statement of financial position as at Ashad end 2082, and the Group's share of the associate's net income of NPR (15,42,72,290) is included in the consolidated statement of profit or (loss) for the year then ended based on management certified financial statements of the associates. We were unable to obtain sufficient appropriate audit evidence regarding the carrying amount of the Group's investment in Rasuwagadhi Hydropower Company Limited as at Ashad end 2082 and the Group's share of the associate's net income for the year then ended because till the date of our audit report, audit of the financial statement of the associates were not completed. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We are independent of the group 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 consolidated financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We did not come across any matter that were considered to be as Key Audit Matter pertaining to our role as an independent auditor of standalone financial statement of the company.

Key Audit Matter	How our Audit addressed the matter
Information Technology (IT) System and Controls The Company uses several IT/software systems with or without integrating with ERP system for management of its business operations like accounting, inventory records, Human resource Management etc. This software is purchased from outside vendors and Chilime Jalavidhyut Company Limited has not conducted an in-house system audit of the systems. Also, backdated entry can also be made in the system.	We tested a sample of automated controls that are designed to enforce appropriate segregation of duties, roles and controls. This included assessing the design of relevant automated processes and controls. We reviewed samples of the financial information produced by various systems. We evaluated the effectiveness of the controls in the system.



Delay in Contract

We observed that the contract works undertaken by various contractors were not completed on the due date of completion mentioned in the initial contract. Due to the delay in the completion of the project the commencement date of the project will be extended resulting in an extension in revenue recognition over years. Also, there is increased costs of contracts due to price escalations.

As a result, the Extension of completion time of the contracts was significant to our audit.

Our audit procedures' performance includes the following:

1. Review of the contracts including revised contracts for extension dates.
2. Review of project status report prepared by technical professional.
3. Site inspection to ascertain whether the project is actually at the stages shown by the project status report.

The report of Chilime Engineering And Services Company Limited and Chilime Seti Hydropower Company Limited, (subsidiary of the Company) has not reported any matters in the Key Audit Matter paragraph of the report:
The opinion of the respective auditors is not qualified in these matters.

Other Matters

We did not audit the financial statements and other financial information of subsidiaries whose financial statements reflect total assets of NPR 1,003.57 million as at Ashad 32, 2082 (16 July, 2025), net Income of NPR 14,440 million and net cash inflow of NPR 65.363 million for the year ended on that date, as considered in the consolidated financial statements. These financial statements and other financial information have been audited by other auditors whose report has been furnished to us by the management and our opinion on the financial statements in so far as it relates to the accounts and disclosures included in respect of these subsidiaries are based solely on the report of the other auditors.

Notice Issued on Land Sale/Purchase Suspension

The company, via the Rasuwa District Administration Office, issued a notice to suspend the sale/purchase of land for road construction to the headworks site. Notably, this notice applied to land situated considerably distant from the designated construction area. Despite repeated appeals from the landowner to rescind the stay order, the company has not undertaken any corrective measures. This lack of action poses the risk of potential legal proceedings against the company initiated by the affected landowner.

VAT Registration

The company assigned its employees and leased vehicles to subsidiary entities, receiving periodic payments in return. These transactions were deducted from the respective expenditure headings and were not explicitly documented as the company's income. Despite falling within the purview of taxable transactions under the VAT Act, 2052, the company has not undergone registration under the aforementioned act, issued tax invoices, or remitted VAT for these transactions.

Responsibilities of Management and Those charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with NFRS, and for such internal control as management determines necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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



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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related standards.

Report on Other Legal and Regulatory Requirement

As per the Companies Act 2063, based on our audit carried out on a sampling basis, we report that, in our opinion:

- We have obtained information and explanations asked for which, to the best knowledge and belief, were necessary for the purpose of our audit.
- In our opinion the company has kept proper books of accounts as required by law so far, as it appears from our examination of those books.
- In our opinion, consolidated statement of financial position, consolidated statements of profit or loss, consolidated statements of other comprehensive income, consolidated changes in equity and consolidated statements cash flows, have been prepared in accordance with the requirements of the Companies Act, 2063 and are in agreement with the books of account maintained by the company.
- To the best of our information and according to the explanation given to us and so far, appeared from our examination of the books of accounts of the company, 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.
- We have not come across any fraudulence in the accounts so far as it appears from our examination of the books of accounts.

The engagement partner on the audit resulting in this independent auditor's report is CA Madhu Pokharel

For and on behalf of K. M. U & Associates Chartered Accountants



Madhu Pokharel, FCA
Partner

Place: Kathmandu, Nepal

Date: 2082.09.08

UDIN: 251229CA01329F6ze

Consolidated Statement of Financial Position

As at 32 Ashadh 2082 (16 July 2025)

Amount in NPR

Particulars	Explanatory Note	Group		CJCL		
		As at 32 Ashadh 2082 (16/07/2025)	As at 31 Ashadh 2081 (15/07/2024)	As at 32 Ashadh 2082 (16/07/2025)	As at 31 Ashadh 2081 (15/07/2024)	
Assets						
Noncurrent assets						
Property, plant and equipment	1	2,713,897,930	5,600,140,325	2,154,625,392	1,653,318,215	
Intangible Assets	1	756,560	-	-	-	
Capital Work-In-Progress	1.1.5	274,431,285	32,159,342,292	71,419,466	529,631,723	
Investment Work-In- Progress	2	265,248,691	255,731,664	268,505,070	255,731,664	
Financial Assets						
Investment in subsidiaries	5.1.1	-	-	671,086,400	4,351,462,300	
Investment in Associates	5.1.1	5,209,263,889	2,089,336,043	5,900,375,900	2,220,000,000	
Total noncurrent assets		8,463,598,356	40,104,550,324	9,066,012,228	9,010,143,903	
Current assets						
Inventory	3	99,563,579	140,161,660	90,050,349	95,856,918	
Advances and Deposit	4	464,185,765	606,599,987	463,544,529	103,560,813	
Financial Assets						
Investment in Term Deposits	5.1.2	384,982,911	1,543,871,393	325,012,911	1,436,776,393	
Other current assets	5.1.3	1,846,561,246	266,246,252	1,781,269,090	602,233,838	
Cash and cash equivalent	5.1.4	258,044,862	674,016,561	192,681,471	140,765,329	
Current Tax Assets (Net)	5.2.2	-	17,998,427	-	7,347,474	
Total current assets		3,053,338,363	3,248,894,281	2,852,558,350	2,386,540,766	
Total assets		11,516,936,720	43,353,444,605	11,918,570,578	11,396,684,669	
Equity and liabilities						
Equity						
Paid up share capital	6	8,782,396,924	7,983,997,203	8,782,396,924	7,983,997,203	
Retained earnings	7	2,036,801,850	2,633,924,822	2,685,115,562	2,964,703,284	
		10,819,198,774	10,617,922,026	11,467,512,486	10,948,700,487	
Non- Controlling Interest		253,151,223	6,569,047,818	-	-	
Liabilities						
Noncurrent liabilities						
Defined Benefit Plans	8.1.3	187,689,952	170,540,620	185,675,500	170,540,620	
Deferred tax Liabilities	10.2	126,360,085	105,612,908	127,292,970	106,163,942	
Financial Liabilities						
Long Term Borrowings	5.2.3	-	24,638,571,157	-	-	
Other Non-Current Liabilities		-	256,978,356	-	-	
Total noncurrent liabilities		314,050,038	25,171,703,041	312,968,470	276,704,562	
Current liabilities						
Provisions for employee benefits	11	23,042,578	37,980,879	21,804,907	18,971,136	
Corporate Social Responsibility Fund	9	19,245,521	19,469,349	19,245,521	19,469,349	
Financial Liabilities						
Trade and Other Payables	5.2.1	55,551,630	937,321,491	63,563,253	132,839,134	
Current Tax Liabilities (Net)	5.2.2	32,696,955	-	33,475,942	-	
Total current liabilities		130,536,684	994,771,719	138,089,623	171,279,619	
Total equity and liabilities		11,516,936,720	43,353,444,605	11,918,570,578	11,396,684,669	
Contingent Liabilities & Commitments	23.1	-	288,537,462	-	288,537,462	

As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman	Madhu Pokharel, FCA K.M.U.& Associates Chartered Accountants
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director		
Date: 2082/09/08		Baburaja Maharjan Chief Executive Officer	Narayan Prasad Acharya Chief Finance Officer		
Place: Kathmandu, Nepal					

Consolidated Statement of Comprehensive Income

For the year ended 32 Ashadh 2082 (16 July 2025)

Amount in NPR

Particulars	Explanatory Note	Group		CJCL	
		For the period 2081-82 (2024/025)	For the period 2080-81 (2023/024)	For the period 2081-82 (2024/025)	For the period 2080-81 (2023/024)
Revenue	12	1,222,996,442	1,461,425,867	1,125,707,917	1,115,918,961
Direct Expenses	13	322,271,180	387,712,326	259,404,979	269,600,577
Gross Profit (Loss)		900,725,262	1,073,713,541	866,302,938	846,318,385
Employee benefit expense	8	86,328,272	122,913,514	57,779,185	64,866,081
Operating and Administrative Expenses	14	39,343,750	81,411,348	27,891,415	22,913,978
Depreciation and amortization	1.3	77,669,321	179,049,929	74,266,746	73,277,478
Impairment Losses	5.1.3.1	425,200	-	-	-
Foreign Exchange Loss	18	-	12,218,645	-	-
Profit (Loss) from Operations	-	696,958,719	678,120,104	706,365,592	685,260,848
Finance Income	15	139,925,664	177,161,716	134,746,350	160,897,151
Other Income	16	9,870,395	9,666,420	37,033,764	6,211,076
Finance Cost	17	-	171,282,486	-	-
Loss on Sales of Assets	1	22,858	-	22,858	-
Profit (Loss) before Share of Results in Associates, Employee Bonus and Taxes		846,731,922	693,665,754	878,122,848	852,369,074
Share of Profit (Loss) of Associates accounted for using Equity Method		(279,490,278)	(7,748,345)	-	-
Madhye Bhotekoshi JALAVIDYUT Company Limited		(15,427,584)	(7,748,345)	-	-
Rasuwagadhi Hydropower Company Limited		(154,272,290)	-	-	-
Sanjen Hydropower Company Limited		(109,790,404)	-	-	-
Profit/(Loss) before Tax and Bonus		567,241,644	685,917,410	878,122,848	852,369,074
Employee Bonus	8.2.2	18,799,138	19,136,935	17,562,457	17,047,381
Profit/(Loss) Before Tax		548,442,505	666,780,474	860,560,391	835,321,693
Income Tax Expenses (Income)		183,313,252	161,137,047	177,205,930	149,921,699
Current Tax Expense (Income)	10.1	162,910,131	168,994,598	156,480,607	157,804,379
Deferred Tax Expense (Income)	10.2	20,343,473	(7,857,551)	20,725,323	(7,882,680)
Prior Year Tax Adjustments		59,648	-	-	-
Profit after Tax		365,129,254	505,643,427	683,354,461	685,399,994
Corporate Social Responsibility Expenses	9	6,833,545	6,854,000	6,833,545	6,854,000
Net Profit for the year		358,295,709	498,789,427	676,520,916	678,545,994
Profit Attributable to:					
Non-Controlling Interests		(689,957)	(123,712,753)		
Shareholders of CJCL		358,985,666	622,502,179		
Earnings per share	19				
Basic earnings per share		4.09	7.09	7.70	8.50
Diluted earnings per share		4.09	7.09	7.70	7.73

As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director	Madhu Pokharel, FCA K.M.U.& Associates Chartered Accountants

Date: 2082/09/08
Place: Kathmandu, Nepal

Baburaja Maharjan
Chief Executive Officer

Narayan Prasad Acharya
Chief Finance Officer

Consolidated Statement of Other Comprehensive Income

As at 32 Ashadh 2082 (16 July 2025)

Amount in NPR

Particulars	Group		CJCL	
	For the period 2081-82 (2024/025)	For the period 2080-81 (2023/024)	For the period 2081-82 (2024/025)	For the period 2080-81 (2023/024)
Profit or loss for the period	358,295,709	498,789,427	676,520,916	678,545,994
Other comprehensive income				
a) Items that will not be reclassified to profit or loss				
- Gains/(losses) from investments in equity instruments measured at fair value				
- Gain/(loss) on revaluation				
- Actuarial gain/ loss on defined benefit plans	2,374,730	18,304,440	2,374,730	18,304,440
- Income tax relating to above items	(403,704)	(3,111,755)	(403,704)	(3,111,755)
Net other compressive income that will not be reclassified to profit or loss	1,971,026	15,192,685	1,971,026	15,192,685
b) Items that are or may be reclassified to profit or loss				
- Gains/(losses) on cash flow hedge	-	-	-	-
- Exchange gains/(losses) (arising from translating financial assets of foreign operation)	-	-	-	-
- Income tax relating to above items	-	-	-	-
Net other compressive income that are or may be reclassified to profit or loss	-			
Other comprehensive income for the period, net of income tax	1,971,026	15,192,685	1,971,026	15,192,685
Total Comprehensive Income for the period	360,266,735	513,982,112	678,491,942	693,738,679

As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman	Madhu Pokharel, FCA K.M.U.& Associates Chartered Accountants
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director		
Date: 2082/09/08 Place: Kathmandu, Nepal	Baburaja Maharjan Chief Executive Officer	Narayan Prasad Acharya Chief Finance Officer			

Consolidated Cash Flow Statement

As at 32 Ashadh 2082 (16 July 2025)

Amount in NPR

Particular	Group		CJCL	
	For the period 2081-82	For the period 2080-81	For the period 2081-82	For the period 2080-81
Cash flows from operating activities				
Profit after tax	360,266,735	637,694,912	678,491,942	693,738,679
Adjustments for non-cash items and non operating adjustments				
Depreciation & Impairment	78,094,521	192,587,925	74,266,746	73,277,478
Provision for Income Tax	162,910,131	168,994,598	156,480,607	157,804,379
Finance Income	(139,925,664)	(177,161,716)	(134,746,350)	(160,897,151)
Deferred Tax Expenses (Income)	20,747,177	(4,745,796)	21,129,027	(4,770,926)
Loss on Sale of Assets	22,858	-	22,858	-
Increase in Defined Benefit Obligation	17,149,332	1,473,056	15,134,880	1,473,056
Foreign Exchange (Gain) loss	(179,568)	(217,539)	(179,568)	(217,539)
Prior Period Adjustment	-	1,266,115	-	1,266,115
Changes in Operating assets and Liabilities				
Change in operating assets	(1,397,302,691)	545,924,561	(1,533,212,399)	172,774,620
Change in operating liabilities	(1,154,051,523)	(638,943,904)	(66,665,938)	12,509,795
Net cash used in Operating activities	(2,052,268,692)	726,872,213	(789,278,194)	946,958,507
Cash flows from investing activities				
Acquisition of Property, Plant and Equipment	(596,345,249)	(3,803,415,572)	(575,596,780)	(11,435,028)
Acquisition of Intangible assets	(204,500)	-	-	-
Proceeds from Disposal of Property, Plant and Equipment	3,404,749,335	525,803,962		-
Decrease/ (Increase) in Capital Work in Progress	31,884,911,007	15,130,165,546	458,212,257	(188,979,574)
Decrease/ (Increase) in Term Investment	1,158,888,483	(4,959,331)	1,111,763,483	(162,531,331)
Decrease/ (Increase) in Investment in Progress	(9,517,027)	(31,651,258)	(12,773,406)	348,183,179
Income from Investment and Bank Deposit	139,925,664	177,161,716	134,746,350	160,897,151
Decrease/ (Increase) in Investment in Subsidiaries	-	-	3,680,375,900	1,701,483,600
Decrease/ (Increase) in Investment in Associates	(3,119,927,846)	(2,089,336,043)	(3,680,375,900)	(2,220,000,000)
Net cash used in investing activities	32,862,479,868	9,903,769,020	1,116,351,903	(372,382,004)
Cash flows from financing activities				
Increase/ (Decrease) in Controlling Interest	-	(521,720)	-	-
OCI from Associates	-	22,623,664		
Increase/ (Decrease) in Non-Controlling Interest	(6,315,896,595)	(3,480,885,771)	-	-
Dividends paid to ordinary shareholders	(159,679,944)	(362,908,964)	(159,679,944)	(362,908,964)
Increase/ (Decrease) in Borrowings	(24,638,571,157)	(6,573,756,923)	-	-
Actual Tax Paid	(112,214,749)	(191,793,828)	(115,657,191)	(164,387,318)
Net cash (used in)/from financing activities	(31,226,362,445)	(10,587,243,542)	(275,337,135)	(527,296,282)
Net increase/(decrease) in cash and cash equivalents	(416,151,269)	43,397,691	51,736,574	47,280,222
Cash and cash equivalents at beginning of year	674,016,563	630,401,332	140,765,329	93,267,568
Effect of exchange rate changes on cash & cash equivalents	179,568	217,539	179,568	217,539
Cash and cash equivalents at end of year	258,044,862	674,016,561	192,681,471	140,765,329

As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director	Madhu Pokharel, FCA K.M.U.& Associates Chartered Accountants

Date: 2082/09/08
Place: Kathmandu, Nepal

Baburaja Maharjan
Chief Executive Officer

Narayan Prasad Acharya
Chief Finance Officer

Consolidated Statement of Changes in Equity

For the year ended 32 Ashadh 2082 (16 July 2025)

Amount in NPR

Particulars	Share Capital	Retained earnings	Non-controlling Interest (NCI)	Total
Balance at 1 Shrawan 2080	7,983,997,205	2,633,924,821	6,569,047,818	17,186,969,843
Adjustment/Restatement	-	-	-	-
Adjusted/Restated balance at 1 Shrawan 2081	7,983,997,205	2,633,924,821	6,569,047,818	17,186,969,843
Profit for the year	-	358,985,666	(689,957)	358,295,709
Share issued	-	-	-	-
Bonus shares issued	798,399,720	(798,399,720)	-	-
Cash dividend paid	-	(159,679,944)	-	(159,679,944)
Other comprehensive Income (Loss)	-	1,971,026	-	1,971,026
Total Balance at 1 Shrawan 2081	8,782,396,925	2,036,801,848	6,568,357,861	17,387,556,634
Disposal of NCI due to Loss of control	-	-	(6,315,206,638)	(6,315,206,638)
Sanjen	-	-	(1,973,317,596)	(1,973,317,596)
Rasuwagadhi	-	-	(4,341,889,042)	(4,341,889,042)
Share of OCI from Associates	-	-	-	-
Madhya Bhotekoshi JALAVIDYUT Company Limited	-	-	-	-
Rasuwagadhi Hydropower Company Limited	-	-	-	-
Sanjen Hydropower Company Limited	-	-	-	-
Transactions with owners, directly recognised in equity	-	-	-	-
Share management expenses	-	-	-	-
Others	-	-	-	-
Balance at Ashad end 2082	8,782,396,924	2,036,801,848	253,151,223	11,072,349,996

As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman	Madhu Pokharel, FCA K.M.U.& Associates Chartered Accountants
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director		
Date: 2082/09/08 Place: Kathmandu, Nepal	Baburaja Maharjan Chief Executive Officer	Narayan Prasad Acharya Chief Finance Officer			

Statement of Changes in Equity
For the year ended 32 Ashad 2082 (16 July 2025)

Particulars	Share Capital	Retained earnings	Total	Amount in NPR
Balance at Shrawan 1, 2080	7,258,179,276	3,359,691,496	10,617,870,772	
Adjustment/Restatement	-	-	-	-
Adjusted/Restated balance at Shrawan 1, 2080	7,258,179,276	3,359,691,496	10,617,870,772	
Profit for the year		678,545,994	678,545,994	
Share issued				-
Bonus shares issued	725,817,928	(725,817,928)		-
Cash dividend paid		(362,908,964)	(362,908,964)	
Other comprehensive Income /(loss)		15,192,685	15,192,685	
Balance at Ashad end 2081	7,983,997,204	2,964,703,284	10,948,700,487	
Balance at 1 Shrawan 2081	7,983,997,204	2,964,703,284	10,948,700,487	
Adjustment/Restatement	-	-	-	-
Adjusted/Restated balance at 1 Shrawan 2081	7,983,997,204	2,964,703,284	10,948,700,487	
Profit for the year		676,520,916	676,520,916	
Share issued				-
Bonus shares issued	798,399,720	(798,399,720)		-
Cash dividend paid		(159,679,944)	(159,679,944)	
Other comprehensive Income /(loss)		1,971,026	1,971,026	
Transactions with owners, directly recognized in equity				
Share management expenses			-	-
Others			-	-
Balance at Ashad end 2082	8,782,396,924	2,685,115,562	11,467,512,486	

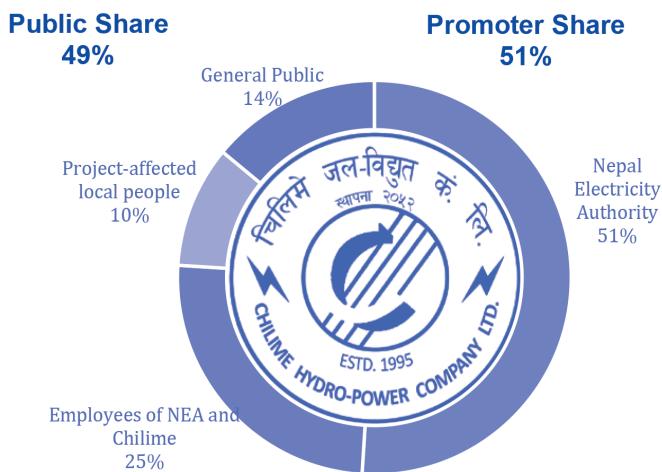
As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman	Madhu Pokharel, FCA K.M.U& Associates Chartered Accountants
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director		
Date: 2082/09/08 Place: Kathmandu, Nepal	Baburaja Maharjan Chief Executive Officer	Narayan Prasad Acharya Chief Finance Officer			

A. General Information of the Company

Chilime Jalavidut Company Limited (CJCL) was established in 1995 with the goal of generating hydroelectric power by optimally utilizing Nepal's domestic resources. Registered as a Public Limited Company with the Office of the Company Registrar, CJCL owns and operates a 22.1 MW hydropower plant in Rasuwa District, located 133 km north of Kathmandu. The plant, commissioned on August 25, 2003, produces approximately 150 GWh of electricity annually, which is sold in bulk to the Nepal Electricity Authority (NEA) under a Power Purchase Agreement (PPA).

NEA holds a majority stake of 51% in CJCL, while the remaining 49% is owned by the general public, including 10% equity reserved for project-affected local communities. The company's shares are listed and actively traded on the Nepal Stock Exchange (NEPSE). Initially, CJCL's equity was divided among several groups; however, the 19th Annual General Meeting resolved to consolidate these into two categories: Promoter (NEA) and General Public.



With the objective of further development of hydropower, CJCL has invested in other hydroelectric projects through four hydropower companies namely Sanjen JALAVIDYUT Company Ltd. (SJCL), Madhya Bhotekoshi JALAVIDYUT Company Ltd. (MBJCL), Rasuwaghadi Hydropower Company Ltd. (RGHPCL), Chilime-Seti Hydropower Company Ltd. (CSHCL) and one consulting company namely Chilime Engineering & Services Companies Ltd. (ChesCo). CSHCL has almost completed prerequisites for the construction of the project. Further, the feasibility study of Budhigandaki Pork-1 (93 MW) has been undergoing. The Department of Electricity Development (DOED) granted generation licenses for two projects namely Budhigandaki Pork (81 MW) and Chumchet Syarkhola Hydroelectric Project (45 MW). Feasibility studies are being carrying out by the CJCL's fully owned subsidiary ChesCo.

B. Statement of Compliance

The financial statements have been prepared in accordance with Nepal Financial Reporting Standards (NFRS) to the extent applicable and as published by the Accounting Standards Board (ASB) – Nepal and is approved by the 449th Board of Directors' meeting held on 23rd December 2025 (2082/09/08) and have been recommended for shareholder's approval by the 29th Annual General Meeting.

C. Basis of Preparation and Reporting Pronouncements

The Company has, for the preparation and presentation of financial statements, opted to adopt Nepal Financial Reporting Standards (NFRSs) from the erstwhile Nepal Accounting Standards (NASs) both pronounced by Accounting Standards Board (ASB) Nepal. NFRS was first pronounced by ASB Nepal as effective on 13 September 2013. The regulatory requirement for the Company to adopt NFRS was from the financial year 2073/74 (2016-17), however the Company opted for early adoption of NFRS as the basis of financial statement and prepared its first NFRS compliant financial statements in FY 2072/73 (2015/016).

NFRS conform, in material respect, to International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

Though a new Nepal Financial Reporting Standards (NFRS) 2018 has already been published by Accounting Standard Board during March 2021, which has introduced some new standards and have also made changes in the some of the NFRS/NAS's of 2013, no effect for such new standards are given in the current financials considering a notice from ICAN dated 2077/05/01 (2017/08/20) as per which NFRS 9, 14, 16, and 17 (major introductions in NFRS 2018) shall only be applicable with effect from Shrawan 01, 2078 (16 July 2020).

Further, a number of new Standards and Amendments to the existing Standards and Interpretations have been issued by IASB after the pronouncements of NFRS with varying effective dates. Those only become applicable when ASB Nepal incorporates them within NFRS.

D. Consolidation of Financial Statements

Financial Statements of the parent Company, CJCL, and its CSHPCL and CHESCO and Its associate MBJCL, RGHPCL and SJCL have been consolidated in accordance with NFRS 10 & NAS 28.

NFRS 10 states that an investor, regardless of the nature of its involvement with an entity (the investee), shall determine whether it is a parent by assessing whether it controls the investee. An investor controls an investee when it is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

Thus, an investor controls an investee if and only if the investor has all the following:

- power over the investee;
- exposure, or rights, to variable returns from its involvement with the investee; and
- the ability to use its power over the investee to affect the amount of the investor's returns

Appendix B38 of Application guidance of NFRS 10 states that an investor can have power even if it holds less than a majority of the voting rights of an investee. An investor can have power with less than a majority of the voting rights of an investee, for example, through:

- a contractual arrangement between the investor and other vote holders (see paragraph B39);
- rights arising from other contractual arrangements (see paragraph B40);
- the investor's voting rights (see paragraphs B41–B45);
- potential voting rights (see paragraphs B47–B50); or

v. a combination of above

Loss of Control

If a parent loses control of a subsidiary, it shall:

- (a) de-recognize:
 - (i) the assets (including any goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost; and
 - (ii) the carrying amount of any non-controlling interests in the former subsidiary at the date when control is lost (including any components of other comprehensive income attributable to them).
- (b) recognize:
 - (i) the fair value of the consideration received, if any, from the transaction, event or circumstances that resulted in the loss of control;
 - (ii) if the transaction, event or circumstances that resulted in the loss of control involves a distribution of shares of the subsidiary to owners in their capacity as owners, that distribution; and (iii) any investment retained in the former subsidiary at its fair value at the date when control is lost.
 - (c) reclassify to profit or loss, or transfer directly to retained earnings if required by other NFRSs, the amounts recognized in other comprehensive income in relation to the subsidiary on the basis described in paragraph B99.
 - (d) recognize any resulting difference as a gain or loss in profit or loss attributable to the parent

The consolidated Financial Statements have been prepared on the following basis:

- a) CJCL holds 100% of the shares of CHESCO and 74.42% of CSHCL during the financial reporting period but doesn't hold majority shares in RGHPC, MBJCL and SJCL.
- b) CJCL holds 39.36% and 32.79% equity shares in SJCL and RGHPC, respectively. In the previous year, SJCL and RGHPC were classified as subsidiaries due to CJCL's control exercised through the Board of Directors. During the current year, CJCL lost such control, and accordingly, SJCL and RGHPC have been reclassified as associates.

As a result, the assets and liabilities of SJCL and RGHPC have been deconsolidated from the consolidated financial statements, and the investments have been accounted for using the equity method in accordance with NAS 28. There has been no change in CJCL's shareholding in these entities; the change in classification arose solely from changes in the composition of the Board of Directors. Consequently, no consideration was received in respect of this change. The investment in the associates has been initially recognized in the consolidated financial statements at its carrying (book) value.

- c) The Financial Statements of the parent and its subsidiaries have been combined on a line-by-line basis by adding together the carrying values of like items of assets, liabilities, revenues and expenses after eliminating material intra-group balances/ transactions and resulting profits in full. Unrealized profits/ losses resulting from intra-group transactions have also been eliminated except to the extent that recoverable value of related assets is lower than their cost to the Group.
- d) Associates of the parent have been accounted for using the Equity Method as described in NAS 28 "**Investment in**

Associates and Joint Ventures", wherein profit (loss) of the associates have been considered in proportion of the parent's holding in those associates.

- e) The consolidated Financial Statements have been prepared using uniform accounting policies. Differences in accounting policies, if any, has been disclosed separately.
- f) Non-Controlling Interest's share in net assets of 'the Group' is identified and presented in the consolidated statement of Financial Position separate from liabilities and the equity of the Company's shareholders as Non-Controlling Interest (NCI).
- g) The extent of the group's control on the subsidiaries is reflected by the shareholding as well as voting rights in the subsidiaries.
- h) The Financial Statements of the subsidiary used for consolidation are drawn for the same reporting period as that of the Parent Company i.e. year ended Ashadh 32, 2082 (July 16th, 2025).
- i) The parent has acquired the shares in the subsidiaries in the form of promoter shares at par value.

E. Financial Period

The Company prepares Financial Statements in accordance with the Nepalese Financial Year (FY) using Nepalese Calendar. The corresponding dates for Gregorian Calendar are as follows:

Particulars	Nepalese Calendar Date / Period	Gregorian Calendar Date / Period
Comparative Reporting period	1 st Shrawan 2080–31 st Asadh 2081	17 July 2023 – 15 July 2024
Primary Reporting Period	1 st Shrawan 2081–32 nd Asadh 2082	16 July 2024 – 16 July 2025

F. Accounting Convention

The Financial Statements have been prepared on historical cost conventions except for certain financial elements that have been measured at fair value, wherever standard requires or allows such measurement. The fair values, wherever used, are discussed in relevant notes.

The financial statements are prepared on accrual basis. The financial statements have been prepared an on-going-concern basis. The Company has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future.

G. Presentations

Presentation Currency

The Company and its subsidiaries/associates are operating within the jurisdiction of Nepal. Nepalese Rupees (NPR.) is the presentation and functional currency of the Company. Accordingly, the financial statements are prepared and presented in Nepalese Rupees and rounded off to the nearest Rupee.

Rearrangement and Reclassification

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

Statement of Financial Position

The elements of Statement of Financial Position (SoFP) other than equity is presented in order of their liquidity by considering current and non-current nature which are further detailed in relevant sections.

Statement of Profit or Loss and Other Comprehensive Income

The elements of Statement of Profit or Loss (SoPL) and Other Comprehensive Income (OCI) have been prepared using classification 'by function' method. The details of revenue, expenses, gains and/ or losses have been disclosed in the relevant section of these notes.

Earnings per share (EPS) has been disclosed in the face of 'SoPL and OCI' in accordance with NAS 33.

Statement of Cash Flows

The Statement of Cash Flows (SCFs) has been prepared using indirect method and the activities have been grouped under three major categories (Cash flows from operating activities, Cash flows from investing activities and Cash flows from financing activities) in accordance with NAS 07.

Statements of Changes in Equity

The Statement of Changes in Equity (SoCE) has been prepared disclosing changes in each element of equity.

H. Accounting Policies and Accounting Estimates

Accounting Policies

The Company, under NFRS, is required to apply accounting policies to most appropriately suit its circumstances and operating environment. The preparation of Financial Statements in conformity with NFRS requires management to make judgments, estimates and assumptions in respect of the application of accounting policies and the reported amounts of assets, liabilities, income and expenses.

Specific accounting policies have been included in the relevant notes for each item of the Financial Statements. The effect and nature of changes, if any, have been disclosed.

Accounting Estimates

The preparation of Financial Statements in conformity with NFRS requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of Financial Statements and the reported amounts of revenue and expenses during the reporting period.

Management has applied estimation in preparing and presenting the Financial Statements. The estimates and the underlying assumptions are reviewed on an on-going basis. Revision to accounting estimates is recognized in the period in which the estimates are revised, if the revisions affect only that period; they are recognized in the period of revision and the future periods if the revisions affect both current and future periods.

Specific accounting estimates have been included in the relevant section of the notes wherever the estimates have been applied along with the nature and effect of changes of accounting estimates, if any.

I. Service Concession Arrangements

IFRIC (International Financial Reporting Interpretation Committee) 12 gives guidance on the accounting by operators for public-to-private service concession arrangements. This interpretation sets out general principles on recognizing and measuring obligations and related rights in service concession arrangements. The company has considered about the applicability of IFRIC 12 Service Concession Arrangement, issued by International Accounting Standard Board (IASB) for preparation and presentation of financial statements.

A feature of these service arrangements is the public service nature of the obligation undertaken by the operator. Public policy is for the services related to the infrastructure to be provided to the public, irrespective of the identity of the party that operates the services. The service arrangement contractually obliges the operator to provide the services to the public on behalf of the public sector entity. Other common features are:

- a) the party that grants the service arrangement (the grantor) is a public sector entity, including a governmental body, or a private sector entity to which the responsibility for the service has been devolved.
- b) the operator is responsible for at least some of the management of the infrastructure and related services and does not merely act as an agent on behalf of the grantor.
- c) the contract sets the initial prices to be levied by the operator and regulates price revisions over the period of the service arrangement.
- d) the operator is obliged to hand over the infrastructure to the grantor in a specified condition at the end of the period of the arrangement, for little or no incremental consideration, irrespective of which party initially financed.

IFRIC 12-Service Concession Arrangements applies to public-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;
- 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.

An arrangement within the scope of this interpretation typically involves a private sector entity (an operator) constructing the infrastructure used to provide the public service or upgrading it (for example, by increasing its capacity) and operating and maintaining that infrastructure for a specified period of time. The operator is paid for its services over the period of the arrangement. The arrangement is governed by a contract that sets out performance standards, mechanisms for adjusting prices and arrangements for arbitrating disputes. Such an arrangement is often described as a 'build-operate-transfer', a 'rehabilitate-operate-transfer' or a 'public-to-private' service concession arrangement.

Nepal Electricity Authority (NEA), a government entity, holds more than 50% of the shares in CJCL making it a government-controlled entity. The interpretations provided in IFRIC 12 is based on the relationship of a "Grantor" and an "Operator" under a concession agreement. However, CJCL itself is a body where the majority of the capital investment has been done by a public-service entity i.e. NEA. Nepal Electricity Authority itself plays a major role in the management of the services provided

by CJCL and has control over the assets of the company even before the end of the term of agreement with NEA for project development agreement. In consideration of all these factors, it is concluded that the requirement of IFRIC 12 is not applicable to CJCL as the grantor-operator relationship cannot be established.

J. Elements of Financial Statement

1. Property, Plant and Equipment

Property, Plant and Equipment (PPE) are those tangible assets used for generation and supply of energy, for administrative purpose or for rentals to others. These are recognized as PPEs, if and only if it is probable that future (i.e. for more than one accounting period) economic benefits associated with the items will flow to the Company; and the cost of the item can be measured reliably.

PPEs are stated in the SoFP at their cost less accumulated depreciation and accumulated impairment losses, if applicable.

Cost

The initial cost of PPEs includes purchase price and directly attributable cost of bringing the asset to the location and conditions necessary for it to be capable of operating in the manner intended by management. Subsequent costs that do not qualify the recognition criteria under NAS 16 are expensed as and when incurred.

NAS 16 and IFRIC 1 require cost of PPE to include the estimated cost for dismantling and removal of the assets, and restoring the site on which they are located. Management perceives that such costs are difficult to estimate and considering the past practice the amount of such costs will not be material to affect the economic decision of the user as a result of such non-inclusion. Therefore, asset retirement obligation has not been recognized.

Depreciation

The management has estimated that depreciable amount of the assets is equivalent to the initial cost and thus the cost is systematically allocated based on the expected useful life of an

asset.

If an item of PPE consists of several significant components with different estimated useful lives and if the cost of each component can be measured reliably, those components are depreciated separately over their individual useful lives.

The residual values, useful lives and the depreciation methods of assets are reviewed at least annually, and if expectations differ from previous estimates, changes are made in the estimates and are accounted for as a change in accounting estimates in accordance with NAS 8.

Management has considered that the land used for the Hydropower Plant will have a definite useful life of 50 years (under Built Own Operate and Transfer (BOOT) arrangement, discussed separately under note 1.1.3) and accordingly the cost of the land has been systematically allocated as amortization/ depreciation.

Whereas, if the management considers the assets have an indefinite useful life (like land except those land properties under BOOT arrangement), no amortization / depreciation is charged.

De-recognition

Assets that have been decommissioned or identified as damaged beyond economic repair or rendered useless due to obsolescence, are derecognized whenever identified. On disposal of an item of PPE or when no economic benefits are expected from its use or disposal, the carrying amount of an item is derecognized. The gain or loss arising from the disposal of an item of PPE is the difference between net disposal proceeds, if any, and the carrying amount of that item and is recognized in the SoPL.

The Group incurred a loss of NPR 22,858 when disposing its assets during the reporting period, details of which are given below:

Description	Quantity	Assets			Depreciation			Residual Value
		Gross Value	25%	Written Down Value	up to FY 2080.81	during the period	up to Fy 2081.82	
Time attendance system	1 set	181,365		11,267	170,098	-	170,098	11,267
Vacuum Cleaner	1	28,815		1,801	27,014	-	27,014	1,801
Water Dispenser	1	16,103		1,059	15,043	-	15,043	1,059
Euro guard	1	31,075		2,055	29,020	-	29,020	2,055
Water Dispenser	1	16,103		1,118	14,985	-	14,985	1,118
4 in 1 Samsung Printer	1	31,188		2,427	28,761	-	28,761	2,427
Office Table	21	46,351		88	46,264	-	46,264	88
High Back Revolving Chair	3	29,832		1,120	28,712	-	28,712	1,120
Orchid Chair	4	6,600		21	6,579	5	6,584	16
Samsung TV 21 inch	1.00	18,500		1,901	16,599	-	16,599	1,901
Total		405,931		22,857	383,074	5	383,079	22,852

1.1 Classification, Useful lives and Depreciation Method

1.1.1 Estimation of Useful Lives and Depreciation Method

Depreciation methods have been selected considering the pattern of inflow of economic benefits to the organization and thereby some class of assets are depreciated using Straight Line Method (SLM) and some are depreciated using Diminishing Balance Method (DBM). Management reviews the useful life and residual values of PPE at least once a year. Such life is dependent upon an assessment of both technical and economic life, bases on various internal and external factors using the best information available to the management. The details of estimated useful lives and depreciation method applied are as below:

Asset Class - Sub Class	Deprecation Rate	Useful life (in Years)	Depreciation Method
Land – Plant	2	50	SLM
Land - Not related to plant	-	-	N/A
Building – Powerhouse	2	50	SLM
Building - Office Building (Kathmandu)	14.29	7	SLM
Building - Other Buildings	4	25	SLM
Civil Structure - Plant Civil Structures	2	50	SLM
Civil Structure - Civil Partition & Other Civil Works	25	4	SLM
Distribution Line	4	25	SLM
Hydro Mechanical Works	2	50	SLM
Electro Mechanical Works	Refer to Note 1.1.2		SLM
Tools and Equipment	15	6.67	DBM
Office Equipment	25	4	DBM
Furniture and Fixtures	25	4	DBM
Vehicles	20	5	DBM
Other Assets	15	6.67	DBM

1.1.2 Useful life of Electromechanical Works

The assets under Electromechanical Works heading comprise of various components and sub-components which have different useful lives. The details of estimated useful lives and depreciation rate of component/ sub-component under electromechanical heading are as below:

S.N.	Components	Deprecation Rate	Useful life (in Years)
1.	Turbine	2.00%	50
2.	Generator	3.33%	30
3.	Power Transformers	3.33%	30
4.	Station/ Other Transformers	3.33%	30
5.	66KV Switchgear Equipment	2.00%	50
6.	Relay and Control switchboards	3.33%	30
		5.00%	20
7.	Instrument Transformers	3.33%	30
8.	12 KV Switchgear	2.50%	40
9.	Low Voltage Distribution Panel	2.00%	50
10.	Lightning Arrestor	2.86%	35
11.	Storage Battery and Battery Charger	p	15
12.	Grounding Material	2.00%	50
		2.00%	50
		2.50%	40
		2.86%	35
13.	Ancillary Equipment	3.33%	30
		4.00%	25
		5.00%	20
		6.67%	15

S.N.	Components	Deprecation Rate	Useful life (in Years)
14.	Cables	2.00%	50
		2.86%	35
		3.33%	30
15.	Miscellaneous Materials	2.50%	40
		6.67%	15
16.	Steel Structures	2.00%	50
17.	Communication Equipment	5.00%	20
		6.67%	15

Other notes on PPE

1.1.3 Land

Land properties with ownership documents (i.e. in occupation and with valid documentation) have been considered to meet the asset recognition criteria and have been recognized as asset under appropriate heading.

Land under BOOT Arrangement

CJCL obtained the license for generation of 22.1 MW Hydropower Plant from the then Ministry of Water Resource (Currently Ministry of Energy, Water Resources and Irrigation) for a period of 50 years (i.e. from 26 Shrawan 2054, 10 Aug 1997 to Asadh end 2104, Mid July 2047), therefore the useful life of plant assets (which needs to be handed over at the end of the BOOT period) cannot exceed 50 years even if the economic life of the assets is more, as the entire generation unit needs to be transferred to the Government of Nepal at the end of this license term. Therefore, CJCL depreciates its land assets at the generation unit using a depreciation rate of 2%. The details of land held by the company under BOOT arrangement are as follows:

Amount in NPR		
Location	Area (Ropani-Ana-Paisa-Dam)	Cost
Syafrubesi and Goljung Rasuwa	556-2-0-3	9,257,081

1.1.4 Buildings and Civil Structure

All civil infrastructures have been classified on the basis of their built type (such as Reinforced Cement Concrete pillar structure, load bearing, stone masonry, shed and other structures etc.).

1.1.5 Capital Work in Progress

Costs related to assets in the course of acquisition, study and construction of projects are recognized as Capital Work-in-Progress (CWIP) and are carried at cost, less accumulated impairment losses, if any. Depreciation on this asset commences when the asset is ready for its intended use. This item is shown at cost and disclosed as CWIP under PPE. The CWIP includes the license fee paid to Department of Electricity Development (DoED) and study cost paid to consultant. The details of CWIP are as follows:

Particular	Amount in NPR			
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024
Corporate Bulding (CWIP)	-	528,081,869	-	528,081,869
Capital Working Progress (CWIP)	274,431,285	31,629,710,569	71,419,466	-
Building (Intake)	-	1,549,854	-	1,549,854
Total	274,431,285	32,159,342,292	71,419,466	529,631,723

1.1.6 Restriction on PPE

CJCL will have to transfer the entire generation unit to Government of Nepal under BOOT arrangement at the end of 50 years from operation. Please refer to Note 1.1.3 (above) for more details.

Similar restrictions are also applicable to the assets of the subsidiaries/associates at the expiration of generation license of a period of 35 year applicable to subsidiaries except Chilime Engineering and Services Company Limited.

The PPE of CJCL has been pledged as collateral to Employees Provident Fund (EPF) against loan arrangement for the hydroelectric projects under subsidiaries. The carrying value of PPE pledged is NPR 2,154,625,392.

1.2 Details of Property, Plant and Equipment (PPE) FY 2081/82 (2024/25)

Particulars	Gross block			Depreciation			Net Book Value (NBV)		
	As at 31 Ashadh 2081 (16 July 2024)	Additions During the Year	Disposals During the year	As at 31 Ashadh 2082 (16 July 2025)	Useful Life in years	Accumulated Depreciation As at 31 Ashadh 2081 (16 July 2024)	Depreciation during the year	Total Depreciation for the Year	Accumulated Depreciation As at 31 Ashadh 2082 (16 July 2025)
Land									
Land - Project	532,857,172	20,506,851	-	553,364,024	50	3,887,974	-	185,142	4,073,116
Land - Not related to project	183,373,609	-	-	183,373,609	-	-	-	-	183,373,609
Building									
Office Building (Kathmandu)	-	532,728,606	-	532,728,606	50	80,314,821	-	3,512,794	934,099
Powerhouse	175,639,691	-	-	175,639,691	50	-	-	-	934,099
Building - Others	-	-	-	-	-	-	-	-	-
Office Building (Project)	3,895,369	-	-	3,895,369	25	3,261,477	-	155,815	3,512,792
Residential Building 1	12,311,087	-	-	12,311,087	25	8,302,476	-	492,443	8,794,320
Residential Building 2	10,033,631	-	-	10,033,631	25	7,997,986	-	401,345	8,399,332
Residential Building 3	11,972,821	-	-	11,972,821	25	9,770,28	-	478,913	10,248,940
Clinic Building	513,798	-	-	513,798	25	430,188	-	20,552	450,740
Lab Building	493,425	-	-	493,425	25	413,130	-	19,737	432,867
Store Building	8,142,541	-	-	8,142,541	25	2,183,759	-	325,702	2,509,560
Guard House	1,106,832	-	-	1,106,832	25	926,718	-	44,273	970,591
Civil Structures- Project									
Headrace Tunnel	1,068,168,971	-	-	1,068,168,971	50	448,630,968	-	21,363,379	469,994,347
Headwork	245,085,627	-	-	245,085,627	50	112,070,388	-	4,901,713	116,972,00
Power Canal	79,923,664	-	-	79,923,664	50	36,545,672	-	1,598,473	38,145,194
Reservoir	62,223,180	-	-	62,223,180	50	28,453,815	-	1,244,464	29,697,728
Siphon Structure	13,586,335	-	-	13,586,335	50	6,212,637	-	-	7,373,718
Civil works- others	-	-	-	-	-	-	-	-	-
Other Civil Works	15,294,653	-	-	15,294,653	25	12,805,760	-	611,786	13,417,546
Civil Partition	-	20,059,795	-	20,059,795	20	-	-	87,933	87,933
Distribution Line									
Distribution Line	12,718,433	-	-	12,718,433	25	10,648,767	-	508,737	11,157,504
Hydro Mechanical Works									
Hydro Mechanical Works	160,642,633	3,094,019	-	163,736,652	50	40,227,505	-	3,227,601	43,455,106
Electro Mechanical Works									
Electro Mechanical Works	837,233,000	7,284,545	-	844,517,545	1,12	477,899,819	-	28,205,411	506,334,093
Tools									
Tools and Equipment	56,443,162	16,300	-	56,459,462	7	23,914,022	-	4,522,464	1,688
Office Equipment and Furniture									
Office Equipment	1,355,4803	332,925	304,648	1,358,3,080	4	8,202,064	284,921	1,338,184	28,434,274
Furniture and Fixture	7,164,053	5,688,234	82,783	12,769,504	4	5,371,506	81,555	447,735	577,332
Vehicles									
Vehicles	6,113,472	-	-	6,113,472	5	52,442,476	-	1,737,799	54,180,276
Other Assets									
Other Assets	9,222,133	6,633,974	18,500	15,837,607	7	6,763,824	16,599	3,684,458	17,241
Total Assets	3,582,732,116	596,345,249	405,931	4,178,671,434	1,387,676,828	383,074	75,969,899	1,509,851	77,479,752
WDB as at Ashadh 31, 2081	4,182,415,806	3,803,415,572	525,803,962	7,460,027,417	1,667,299,167	72,412,691	864,787	192,587,925	2,195,605,289
									1,792,547
									5,600,140,325
									6,902,220
									28,021,288
									19,971,862
									1,560,929
									5,981,74,624
									1,28,113,527
									41,778,470
									32,525,902
									7,101,991
									1,877,108
									19,971,862
									3,951,197
									8,705,682
									4,232,073
									2,713,897,930
									6,902,220

Intangible Assets Particulars	Gross Block			Depreciation			Net Book Value (NBV)					
	As at 31 Ashadh (16 July 2024)	Additions During the Year	Disposals During the year	As at 31 Ashadh (16 July 2025)	Useful Life in years	Accumulated Depreciation As at 31 Ashadh 2081 (16 July 2024)	Depreciation during the year	Total Depreciation for the Year	Accumulated Depreciation As at 31 Ashadh (16 July 2025)	As at 31 Ashadh 2081 (16 July 2024)	Adjustment for Disposals	As at 31 Ashadh 2082 (16 July 2025)
Accounting Software	1,390,074	204,500	-	1,594,574	5	648,444	-	186,405	3,164	189,570	838,014	741,630
Total	1,390,074	204,500	-	1,594,574		648,444	-	186,405	- 3,164	189,570	838,014	741,630
WDB as at Asadh 31,2081	-	-	-	-	-	-	-	-	-	-	-	-

1.2 Details of Property, Plant and Equipment (PPE) FY 2081/82 (2024/25)

Particulars	Gross Block					Useful Life in years	Accumulated Depreciation As at 31 Ashadh 2081 (16 July 2024)		
	As at 31 Ashadh 2081 (16 July 2024)	Additions During the Year	Disposals During the year	As at 31 Ashadh 2082 (16 July 2025)	Opening Assets other than disposed		Disposed Assets		
Land									
Land – Project	92,57,081	-	-	92,57,081	50	38,87,974	-		
Land – Not related to project	18,33,73,609	-	-	18,33,73,609	-	-	-		
Building									
Office Building (Kathmandu)	-	53,27,28,606	-	53,27,28,606	50	-	-		
Powerhouse	17,56,39,691	-	-	17,56,39,691	50	8,03,14,821	-		
Building - Others		-	-	-	-	-	-		
Office Building (Project)	38,95,369	-	-	38,95,369	25	32,61,477	-		
Residential Building 1	1,23,11,087	-	-	1,23,11,087	25	83,02,476	-		
Residential Building 2	1,00,33,631	-	-	1,00,33,631	25	79,97,986	-		
Residential Building 3	1,19,72,821	-	-	1,19,72,821	25	97,70,028	-		
Clinic Building	5,13,798	-	-	5,13,798	25	4,30,188	-		
Lab Building	4,93,425	-	-	4,93,425	25	4,13,130	-		
Store Building	81,42,541	-	-	81,42,541	25	21,83,759	-		
Guard House	11,06,832	-	-	11,06,832	25	9,26,718	-		
Civil Structures- Project									
Headrace Tunnel	1,06,81,68,971	-	-	1,06,81,68,971	50	44,86,30,968	-		
Headwork	24,50,85,627	-	-	24,50,85,627	50	11,20,70,388	-		
Power Canal	7,99,23,664	-	-	7,99,23,664	50	3,65,46,721	-		
Reservoir	6,22,23,180	-	-	6,22,23,180	50	2,84,52,815	-		
Siphon Structure	1,35,86,355	-	-	1,35,86,355	50	62,12,637	-		
Civil works- others		-	-	-	-	-	-		
Other Civil Works	1,52,94,653	-	-	1,52,94,653	25	1,28,05,760	-		
Civil Partition	-	2,00,59,795	-	2,00,59,795	20	-	-		
Distribution Line									
Distribution Line	1,27,18,433	-	-	1,27,18,433	25	1,06,48,767	-		
Hydro Mechanical Works									
Hydro Mechanical Works	16,06,42,633	30,94,019	-	16,37,36,652	50	4,02,27,505	-		
Electro Mechanical Works									
Electro Mechanical Works	83,72,33,000	72,84,545	-	84,45,17,545	Refer to Note 1.1.2	47,78,99,819	-		
Tools									
Tools and Equipment	4,40,06,086		-	4,40,06,086	7	2,39,14,022	-		
Accounting Software	5,97,770		-	5,97,770	5	5,97,770	-		
Office Equipment and Furniture									
Office Equipment	1,06,46,244	2,53,400	3,04,648	1,05,94,996	4	81,79,433	2,84,921		
Furniture and Fixture	64,59,032	55,73,812	82,783	1,19,50,061	4	53,69,017	81,555		
Vehicles									
Vehicles	5,91,21,908		-	5,91,21,908	5	5,24,42,476	-		
Other Assets									
Other Assets	91,20,251	66,02,604	18,500	1,57,04,355	7	67,62,824	16,599		
Total Assets	3,04,15,67,693	57,55,96,780	4,05,931	3,61,67,58,542		1,38,82,49,478	3,83,074		
WDB as at Asadh 31, 2081	3,042,127,770	11,435,028	-	3,053,562,798	-	1,326,967,105	-		

Depreciation				Net Book Value (NBV)				
	Depreciation during the year		Total Depreciation for the Year	Accumulated Depreciation As at 31 Ashadh 2082 (16 July 2025)	As at 31 Ashadh 2081 (16 July 2024)	Adjustment for Disposals	As at 31 Ashadh 2082 (16 July 2025)	
	Opening Assets other than disposed	Disposed Assets	For Assets Addition during the Year					
	1,85,142	-	-	1,85,142	40,73,116	53,69,107	-	51,83,965
		-	-	-	-	18,33,73,609	-	18,33,73,609
	-	-	9,34,099	9,34,099	9,34,099	-	-	53,17,94,506
	35,12,794	-	-	35,12,794	8,38,27,615	9,53,24,870	-	9,18,12,076
		-	-	-	-	-	-	-
	1,55,815	-	-	1,55,815	34,17,292	6,33,892	-	4,78,077
	4,92,443	-	-	4,92,443	87,94,920	40,08,611	-	35,16,167
	4,01,345	-	-	4,01,345	83,99,332	20,35,645	-	16,34,300
	4,78,913	-	-	4,78,913	1,02,48,940	22,02,794	-	17,23,881
	20,552	-	-	20,552	4,50,740	83,610	-	63,058
	19,737	-	-	19,737	4,32,867	80,295	-	60,558
	3,25,702	-	-	3,25,702	25,09,460	59,58,782	-	56,33,081
	44,273	-	-	44,273	9,70,991	1,80,114	-	1,35,841
	2,13,63,379	-	-	2,13,63,379	46,99,94,347	61,95,38,003	-	59,81,74,624
	49,01,713	-	-	49,01,713	11,69,72,100	13,30,15,240	-	12,81,13,527
	15,98,473	-	-	15,98,473	3,81,45,194	4,33,76,943	-	4,17,78,470
	12,44,464	-	-	12,44,464	2,96,97,278	3,37,70,366	-	3,25,25,902
	2,71,727	-	-	2,71,727	64,84,364	73,73,718	-	71,01,991
		-	-	-	-	-	-	-
	6,11,786	-	-	6,11,786	1,34,17,546	24,88,894	-	18,77,108
	-	-	87,933	87,933	87,933	-	-	1,99,71,862
	5,08,737	-	-	5,08,737	1,11,57,504	20,69,666	-	15,60,929
	32,12,853	-	14,749	32,27,601	4,34,55,106	12,04,15,128	-	12,02,81,546
						-		-
	2,82,05,411	-	2,28,863	2,84,34,274	50,63,34,093	35,93,33,180	-	33,81,83,452
						-		-
	26,56,903	-	-	26,56,903	2,65,70,926	2,00,92,064	-	1,74,35,161
	-	-	-	-	5,97,770	-	-	-
						-		-
						-		-
	6,16,702	-	79,448	6,96,150	85,90,663	24,66,810	-	20,04,333
	2,72,102	-	1,15,273	3,87,375	56,74,837	10,90,016	-	62,75,223
	13,35,886	-	-	13,35,886	5,37,78,363	66,79,432	-	53,43,546
						-		-
	3,53,176		16,352	3,69,528	71,15,754	23,57,427	-	85,88,601
	7,27,90,029	-	14,76,718	7,42,66,746	1,46,21,33,150	1,65,33,18,215	-	2,15,46,25,392
	72,412,691	-	864,787	73,277,478	1,400,244,583	1,715,160,665	-	1,653,318,215

1.3 Depreciation Expenses

Particulars	FY 2081/82 (2024/25)	FY 2080/81 (2023/24)
Charged to SPL		
Chilime Jalavidyut Company Ltd.	74,266,746	73,277,478
Sanjen Jalavidyut Co. Ltd	-	100,179,545
Madhya Bhotekoshi Jalavidyut Co. Ltd.	-	-
Rasuwagadhi Hydropower Co. Ltd.	-	2,697,603
Chilime Engineering & Services Co. Ltd.	3,214,015	2,819,512
Cilime Seti Hydropower Co. Ltd.	188,560	75,791
Total (a)	77,669,321	179,049,929
Charge to CWIP		
Sanjen JALAVIDYUT Co. Ltd.	-	
Rasuwagadhi Hydropower Co. Ltd.	5,612,055	13,537,996
Madhya Bhotekoshi Jalavidyut Co. Ltd.	-	-
Total (b)	5,612,055	13,537,996
Grand Total (a+b)	83,281,376	192,587,925

Further, depreciation amounting to NPR 386,475,469 and NPR 534,926,755 of Sanjen Jalavidyut Company Limited and Rasuwagadhi Hydropower Company Limited charged to Statement of Profit or Loss has been considered within the share of profit (loss) under equity method as they are now associates from this fiscal year.

1.4 Assets Write Off

Particulars	2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)
Assets disposed due to loss of control	3,404,343,404	
Assets Written Off –CJCL	-	-
Proceeds from sale	405,931	-
Total	3,404,749,335	-

1.5 Impairment of PPE

1.5.1 Application of Impairment Tests

Impairment of an item of PPE is identified by comparing the carrying amount with its recoverable amount. If individual asset does not generate future cash flows independently of other assets, recoverability is assessed on the basis of Cash Generating Unit (CGU) to which the asset can be allocated.

At each reporting date the Company assesses whether there is any indication that an asset may have been impaired. If such indication exists, the recoverable amount is determined. The recoverable amount of a CGU is determined at the higher of fair value less cost to sell on disposal and value-in-use. Generally, recoverable amount is determined by means of discounted cash flows unless it can be determined on the basis of a market price. Cash flow calculations are supported by past trend and external sources of information and discount rate is used to reflect the risk specific to the asset or CGU.

1.5.2 Impairment Indication

There were no indications of impairment during this FY. However, Trade Receivables and Tax Receivables of the group were impaired during this year. Refer note 5.1.3.1 Impairment of Non- financial and Financial Assets for the quantification of impairment losses on such receivables.

2. Investment work in progress

Costs related to assets in the course of acquisition, study and

construction are recognized as Capital Work-in-Progress (CWIP) and are carried at cost, less accumulated impairment losses, if any. This item is shown at cost and disclosed as Investment work-in-progress. The Investment work-in-progress also includes the license fee paid to Department of Electricity Development (DOED). The details of Investment work-in-progress are as follows:

Particular	Group		Amount in NPR	
	As at July 16, 2025	As at July 15, 2024	CJCL	As at July 16, 2025
Budhi Gandaki Chumchet SyarKhola HEP(CWIP)	38,812,009	38,812,009	38,812,009	38,812,009
BudhiGandaki Pork HydroElectric Project(CWIP)	166,736,856	160,456,469	168,608,669	160,456,469
Chumchet Syar Khola Hydorelectric Porject (CWIP)	57,649,972	55,963,187	59,034,538	55,963,187
Setinadi HydroElectric Project(CWIP)	-	-	-	-
Janatako Jalabidhyut Karyakram (CWIP)	2,049,854	500,000	2,049,854	500,000
Total	265,248,691	255,731,664	268,505,070	255,731,664

The Capital Work in Progress of the group are shown at cost, by removing the profit component of those expenses arising out of intra -group transactions, which have been capitalized. Gross profit of respective subsidiaries has been considered when removing the profit component.

Investment in hydroelectric projects have been reclassified as Investment in progress during the current year compared to capital work-in-progress of the previous year.

There were no indications of impairment during this Fiscal Year.

3. Inventories

Inventories are carried at the lower of cost and net realizable value (NRV) in conformity with NAS 2. Cost comprises of all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is measured using First-in-First Out (FIFO) method.

Particular	Group		CJCL		Amount in NPR
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024	
Miscellaneous Store- Central Office	96,308	2,930,527	96,308		96,308
Store, spare parts and loose tools	99,467,271	127,716,238	89,954,041		95,760,610
Drilling Accessories	-	9,514,895	-		-
Total	99,563,579	140,161,660	90,050,349	95,856,918	

Store, Spare Parts and Loose Tools

NAS 16, paragraph 8 and 9 specifically states that:

- Spare parts and servicing equipment are usually carried as inventory and recognized in SoPL when consumed.
- Major spare parts and stand-by equipment qualify as PPE when an entity expects to use them during more than one period.
- The standard does not prescribe the unit measure for recognition and judgment is to be applied in determining what constitutes an item of PPE.

Management determines that these stores and spare parts are of consumable nature and are held for consumption in the production (generation) of electricity. These are either expected to be used within one year or the economic values will be obtained when consumed. Therefore, these store, spare parts and loose tools have been considered as inventory and presented accordingly.

4. Advances and Deposit

These comprise advances, deposit and prepayments. Details are as given below:

Particular	Group		CJCL		Amount in NPR
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024	
Account Receivable		53,522,520	-		-
Bhajuratna Engineering			-		-
Prepaid Insurance	3,456,860	3,300,652	3,242,819	1,387,046	
Contractors' Advance		467,562,344	-		-
District Administration Office (Rasuwa)		1,694,141	-		-
ECI-BGCCPL JV - Lot 2 Upper		1,354,977	-		-
SEW Tundi JV - Lot 2 Lower		50,000,100	-		-
Dongfang Electric International Corp - Lot 3 Upper & Lower		11,449,344	-		-
Prepaid Rent	-	1,129,600	-	270,000	
Kathmandu Upatyaka Khanepani Limited			-		-
LC Margin – HBL		606,603	-		-
Nepal Telecom		64,500	-		-
NRB Margin Receivable		1,606,197	-		-
NEA Dhunche Distribution Centre		2,256,716	-		-
Margin Deposit HBL(Chilime Hydropower Company Limited)		1,275,000	-		-
Police Petrol Pump Deposit		200,000	-		-

Particular	Group		CJCL	
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024
Guarantee Margin HBL(Exim Code)		30,000	-	-
Guarantee Margin Laxmi Bank		-	-	-
Prepaid Expenses	82,837	13,293	69,398	-
Prepaid Insurance		2,924,420	-	-
Employee Loan/Advances	34,651	332,862	27,690	54,835
Chilime Jalbidhyut Sarokar	17,100,771	-	17,100,771	-
Shyam Sunder -Prera JV	131,334,465	61,334,465	131,334,465	61,334,465
Mahalaxmi Fuel (Deposit)		200,000	-	-
Performance Security		155,553	-	-
Bid Security		424,000	-	-
VAT Receivable		231,721	-	-
Other Advances	522,856	-	466,062	-
Other Deposits	311,653,324	46,678,867	311,303,324	40,514,467
Total	464,185,765	606,599,987	463,544,529	103,560,813

** other deposits comprise of the telephone deposits, deposits at Rasuwa district office and deposits at the IRD.

5. Financial Instruments

The Company classifies financial assets and financial liabilities in accordance with the categories specified in NAS 32 and NFRS 9.

5.1 Financial Instruments: Financial Assets

Financial asset is any asset that is:

- (a) cash
- (b) an equity instrument of another entity;
- (c) a contractual right:
 - (i) to receive cash or another financial asset from another entity; or
 - (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
 - (i) a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - (ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

These instruments are interest bearing and non-interest bearing. Where interest component is present, the implicit interest rate approximates effective interest rate. It is assumed that the carrying amount represents the amortized cost of the assets.

5.1.1 Investments

The Company has made investments in equity shares of following companies. As the Company's extent of investments in the invested companies allows it to have effective control over the governance and functions, the investments are treated as investments in subsidiaries under NAS 28.

The Company recognizes investment in subsidiaries/associates at cost on initial recognition, where cost is assumed to be the fair value of investments.

ChesCo commenced operation in the FY 2073/74. Electricity generation has begun from four hydroelectric projects: Sanjen (Upper) Hydroelectric Project with a capacity of 14.8 MW, Sanjen Hydroelectric Project with a capacity of 42.5 MW, Rasuwagadhi Hydroelectric Project with a capacity of 111 MW and Madhyabhotekoshi Hydroelectric Project with a capacity of 102 MW.

Subsidiary	Capacity in MWH	Particulars	Amount in NPR	
			2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)
Sanjen JALAVIDYUT Co. Ltd (39.36% equity holding, 66.66% voting right)	57.30	Total Committed	1,436,644,900	1,436,644,900
		Amount invested at Cost	1,436,644,900	1,436,644,900
		Carrying Amount	1,436,644,900	1,436,644,900

Subsidiary	Capacity in MWH	Particulars	2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)
Madhya Bhotekoshi Jalavidyut Co. Ltd (37% equity holding, effective control 57.14% voting right)	102.00	Total Committed	2,220,000,000	2,220,000,000
		Amount invested at Cost	2,220,000,000	2,220,000,000
		Carrying Amount	2,220,000,000	2,220,000,000
Rasuwagadhi Hydropower Co. Ltd (32.79% equity holding, 50% voting right)	111.00	Total Committed	2,243,731,000	2,243,731,000
		Amount invested at Cost	2,243,731,000	2,243,731,000
		Carrying Amount	2,243,731,000	2,243,731,000
Chilime Engineering & Services Co. Ltd. (100% owned subsidiary)	N/A	Total Committed	60,000,000	60,000,000
		Amount invested at Cost	89,250,000	54,090,000
		Carrying Amount	89,250,000	54,090,000
Chilime Seti Jalavidyut Company	87	Total Committed	2,419,000,000	2,419,000,000
		Amount invested at Cost	581,836,400	98,480,000
		Carrying Amount	581,836,400	98,480,000
Total Carrying Cost			6,571,462,300	6,052,945,900

Investment in Subsidiaries and Associates

a. Investment in Subsidiaries:

Particular	Amount in NPR			
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024
Investment in Listed Securities (Subsidiary)				
Sanjen Hydropower Co.Ltd (1,43,66,449 shares of Rs 100 each)	-	-	-	1,436,644,900
Rasuwagadhi Hydropower Co. Ltd 2,24,37,310 shares of Rs 100 each)	-	-	-	2,243,731,000
Investment in Unlisted Securities (Subsidiary)				
Chilime Engineering and Services Co.Ltd. 5,40,900 shares of Rs 100 each)	-	-	89,250,000	89,250,000
Chilime Seti Hydropower Company Limited (29,49,578 shares of Rs 100 each)	-	-	581,836,400	581,836,400
Total	-	-	671,086,400	4,351,462,300

b. Investment in Associates

Particular	Amount in NPR			
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024
Investment in Listed Associates				
Sanjen Hydropower Co.Ltd (1,43,66,449 shares of Rs 100 each)				

Opening Investment in Associate	-			
Additional Investment during the period	1,280,834,113			
Share of Profit (Loss) accounted for using Equity Method	(109,790,404)			
Share of OCI accounted for using Equity Method	-			
Closing Investment in Associate	1,171,043,709		1,436,644,900	

Rasuwagadhi Hydropower Co. Ltd

(2,24,37,310 shares of Rs 100 each)

Opening Investment in Associate	-			
Additional Investment during the period	2,118,584,011			
Share of Profit (Loss) accounted for using Equity Method	(154,272,290)			
Share of OCI accounted for using Equity Method	-			
Closing Investment in Associate	1,964,311,721		2,243,731,000	

Madhya Bhotekoshi Hydropower Co. Ltd

(2,22,00,000 shares of Rs 100 each)

Opening Investment in Associate	2,089,336,043	2,074,460,724		
Additional Investment during the period	-			
Share of Profit (Loss) accounted for using Equity Method	(15,427,584)	(7,748,345)		
Share of OCI accounted for using Equity Method	-	22,623,664		
Closing Investment in Associate	2,073,908,459	2,089,336,043	2,220,000,000	2,220,000,000
Total	5,209,263,889	2,089,336,043	5,900,375,900	2,220,000,000

Impairment of Investment in Subsidiaries

There is no apparent indication of impairment of the investment made in Subsidiaries. The Company believes that the potential recoverable amount, considering the Present Value (PV) of the expected future net cash flows from the Subsidiaries, will be in excess of the amount invested.

5.1.2 Investment in Term Deposits

The Company has following term deposits with various commercial and development banks in Nepal. These instruments have maturity of one year at maximum and are interest bearing. The interest rate varies from bank to bank depending on the market rates and the dates of the deposits.

The rates implicit on these deposits approximate the effective interest rates and the same rates are used to calculate the interest (finance) income and for the purpose of calculating the amortized costs of these assets. The carrying value of these assets represents the amortized costs.

Particular	Group		CJCL		Amount in NPR
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024	
Bank of Kathmandu	-	-	-	-	-
Century Bank Ltd	-	-	-	-	-
Citizens Bank International Ltd.	-	-	-	-	-
Everest Bank Ltd	20,000,000	-	-	-	-
Global IME Bank Ltd	-	120,000,000	-	120,000,000	120,000,000
Himalayan Bank Ltd	-	40,000,000	-	40,000,000	40,000,000
Jyoti Bikash Bank Ltd.	70,000,000	80,000,000	70,000,000	80,000,000	80,000,000
Kumari Bank Ltd.	-	70,000,000	-	70,000,000	70,000,000
Laxmi Sunrise Bank Ltd	50,000,000	100,000,000	50,000,000	100,000,000	100,000,000
Machhapuchherche Bank Ltd.	-	-	-	-	-
Muktinath Bikash Bank Ltd.	139,970,000	125,300,000	100,000,000	99,000,000	99,000,000
Nepal Bangladesh Bank Ltd.	-	-	-	-	-
Nepal Investment Mega Bank Ltd.	-	60,000,000	-	60,000,000	60,000,000
NIC Asia Bank Ltd	-	383,100,000	-	363,100,000	363,100,000
NMB Bank Ltd	-	210,000,000	-	210,000,000	210,000,000
NMB Bank Ltd (USD)	15,012,911	14,676,393	15,012,911	14,676,393	14,676,393
Prabhu Bank Ltd.	-	50,000,000	-	50,000,000	50,000,000
Prime Commercial Bank Limited	-	20,000,000	-	20,000,000	20,000,000
Sanima Bank Ltd	-	60,525,000	-	30,000,000	30,000,000
Siddhartha Bank Ltd	90,000,000	150,000,000	90,000,000	150,000,000	150,000,000
Nabil Bank Limited	-	60,000,000	-	30,000,000	30,000,000
Himalayan Bank Limited (Lien against Custom Guarantee)		270,000			
Total	384,982,911	1,543,871,393	325,012,911	1,436,776,393	

These instruments are held with the intention for settlement of principal and interest only, with no other costs or premium/discounts being involved, the intrinsic coupon rate is taken as effective interest rate for all term deposits.

The Company has intention and capacity to hold these instruments until their respective maturity dates.

Impairment

Fixed Deposits are made with class 'A' commercial banks and national level 'B' Class Development Banks in Nepal which are closely regulated by the Nepal Rastra Bank (NRB). There has been no indication of impairment on these instruments.

5.1.3 Other Current Assets

The other current assets in the financials comprises of the following: -

Particular	Group		CJCL		Amount in NPR
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024	
Chilime Hydropower Company Limited	-	-	-	-	-
Madhya Bhotekoshi JALAVIDYUT Com. Ltd (Receivable)	580,290,101	290,101	580,290,101	290,101	290,101
Rasuwagadhi HPCL(Receivable)	366,041,521	-	366,041,521	150,231,460	150,231,460
Sanjen HydroPower Com.Ltd(Receivable)	702,042,951	-	688,355,091	328,724,985	328,724,985
Upper Arun Hydropower Limited	10,772,451	2,650,978	-	-	-
Modikhola Hydropower	3,283,073	3,283,073	-	-	-
Chainpur Seti	1,840,000	1,840,000	-	-	-

Bajramadhi HEP	-	1,584,394	-	-
Bajhra Guru Construction Company Pvt.Ltd.	11,840	-	-	-
Dudhkoshi JALAVIDYUT Co.Ltd.	966,323	-	-	-
Gandak Nepalgunj Tlp, Nea	7,380,423	-	-	-
Retention Amount	26,251,829	7,518,701	-	-
Bank Interest Receivable	744,274	-	601,986	-
Income Receivable	-	14,803	-	-
NEA Unit Current Account	-	-	-	-
Trade Receivable	98,393,092	168,031,110	98,393,092	115,613,075
Vehicle Rent Receivables	-	-	-	-
Chilime Engineering and Services Com(Receivable)	-	-	810,000	7,354,217
Tax Receivable	46,525,780	-	46,525,780	-
Other Receivables	2,017,589	81,033,092	251,520	20,000
Total	1,846,561,246	266,246,252	1,781,269,090	602,233,838

5.1.3.1 Impairment of Non- financial and Financial Assets

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Impairment Losses on Non- financial Assets	-	-	-	-
Property, Plant and Equipment	-	-	-	-
Goodwill and Intangible Assets	-	-	-	-
Other Non- financial Assets	-	-	-	-
Impairment Losses on Financial Assets	425,200	-	-	-
Trade Receivable	178,352	-	-	-
TDS Receivable	246,848	-	-	-
Total	425,200	-	-	-

5.1.4 Cash and Cash Equivalents

Cash and cash equivalents include deposit account balances maintained with banks or financial institutions. These enable the Company to meet its short-term liquidity requirements. The carrying amount of cash and cash equivalents approximates their fair value. They are readily convertible to known amount of cash and are subject to insignificant risk of change in value.

These balances have been used as Cash and Cash Equivalents for the presentation of SCF as well.

Banks and financial institution in Nepal are closely regulated by the NRB. The Company closely assesses the risks of these instruments and there is no apparent indication of impairment of these balances. The Company discourages the use and holding of cash balances therefore there are no cash balances as at the reporting dates.

The details of Cash and Cash Equivalents are given below:

Particular	Amount in NPR			
	Group		CJCL	
As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024	
Cash on hand	9,397	49,544	-	-
Balance with banks	185,327,254	140,765,329	185,327,254	140,765,329
Everest Bank Limited	-	1,726,489	-	-
Global IME Bank Limited	-	3,973,600	-	-
Himalayan Bank Limited	-	383,584	-	-
Kumari Bank Limited	326,318	59,903,949	-	-
Laxmi Sunrise Bank Limited	25,874,192	16,258,562	-	-
Machchhapuchre Bank Limited	-	155,946	-	-
Muktinath Bikash Bank	1,576,871	499,225	-	-
Nepal Bank Limited	-	93,044	-	-

Nepal Investment Bank Limited	-	78,521,274	-	-
Nepal Investment Bank Limited - (Project Account)	-	3,975,881	-	-
NMB Bank Limited	-	59,440,605	-	-
Prabhu Bank Limited	-	11,321,418	-	-
Sanima Bank Ltd.	37,576,612	38,659,585	-	-
Siddhartha Bank Limited	-	258,288,527	-	-
Cheque in Transit	7,354,217	-	7,354,217	-
Total	258,044,862	674,016,561	192,681,471	140,765,329

Risk associated with Financial Assets

The Company closely monitors the risks associated with the financial assets. The Company has an enterprise risk management system commensurate with the nature and the size of the business, which management considers sufficient to identify, manage and monitor risks.

5.2 Financial Instruments: Financial Liabilities

A financial liability is any liability that is:

- a) contractual obligation:
 - (i) to deliver cash or another financial asset to another entity; or
 - (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity; or
- b) a contract that will or may be settled in the entity's own equity instruments and is:
 - (i) a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
 - (ii) a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed **number of the entity's own equity instruments**.

All financial liabilities held by the Company are classified as financial liabilities held at amortized cost using effective interest rate. Financial liabilities held by the Company are non-interest bearing. The non-interest-bearing instruments' carrying value represents the amortized cost.

5.2.1 Trade and Other Payables

Trade and Other Payables mainly consist of amounts the Company owes to suppliers and government authority that have been invoiced or are accrued including taxes payable. These amounts have been initially recognized at cost and is continued to be recognized at cost as it fairly represents the value to be paid since it does not include interest on payment.

Particular	Group		CJCL		Amount in NPR
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024	
Audit Fee Payable	252,099	925,760	-	-	-
Bid Security	20,000	20,000	-	-	-
Retention Money	4,782,150	795,931,316	17,609,592	38,971,372	
VAT Payble	4,205,754	1,824,110	-	498,085	
TDS payable	887,755	7,651,807	5,775	678,939	
Corporate Income Tax Payable	11,908,037	11,908,037	11,908,037	11,908,037	
Compensation Payable for Land	-	8,130,000	-	-	
Current Lease Liability	-	2,334,938	-	-	
S.E.W. Tundi JV	-	16,713,403	-	-	
Mudvary & Joshi Construction Pvt. Ltd.	-	1,591,050	-	-	
Liablities under Finance Lease	-	15,450,701	-	-	
NEA Overhead	-	1,330,559	-	-	
CNC Pvt. Ltd.	-	-	-	-	
DOED (Royalty)	4,136,588	4,251,665	4,136,588	4,251,665	
Dividend Payable	19,832,979	19,832,979	19,832,979	19,832,979	
SSF Payable	-	1,027	-	-	
Staff Liabilities- Others	-	14,239,006	-	-	

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Sundry Creditors	2,806,120	8,125,504	2,007,773	-
Other Liabilities	6,672,822	11,916,834	8,062,509	56,698,055
Short Term Loan	-	-	-	-
Consulting Service (Capitalized)	-	14,365,394	-	-
Electricity Expense (Project)	-	656,900	-	-
Other Expenses	47,326	120,500	-	-
Total	55,551,630	937,321,491	63,563,253	132,839,134

5.2.2 Net Current Tax Assets (Liabilities)

Current tax (payable) or recoverable is based on the taxable profit for the year.

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Current year income tax assets	130,213,176	186,993,025	123,004,665	165,151,854
Tax assets of prior periods	-			-
	130,213,176	186,993,025	123,004,665	165,151,854
Current tax liabilities				
Current year income tax liabilities	162,910,131	168,994,598	156,480,607	157,804,379
Tax liabilities of prior periods	-			
	162,910,131	168,994,598	156,480,607	157,804,379
Net current tax asset / (liability)	(32,696,955)	17,998,427	(33,475,942)	7,347,474

5.2.3 Long Term Borrowings

Long term liabilities are company's financial obligation that are due more than a year in future. The current portion of long-term borrowing is listed separately on the balance sheet to provide a more accurate view of a company's current liquidity and the company's ability to pay current liabilities as they become due. They are also called long-term debt or non-current liabilities.

Particular	Group		CJCL	
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024
Employee Provident Fund	-	15,246,033,000	-	-
Capitalized Interest	-	9,392,538,157	-	-
Total	-	24,638,571,157	-	-

6. Equity Share Capital

The Company's registered share capital structure is as follows:

Particulars	Number of Shares	Value Per Share	Amount in NPR	
			2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)
Authorized Capital	90,000,000	100	9,000,000,000	8,000,000,000
Issued Capital	79,900,000	100	7,990,000,000	7,990,000,000
Paid Up Capital	87,823,969	100	8,782,396,924	7,983,997,203
Total			8,782,396,924	7,983,997,203

The detailed structure of equity of CJCL is given as below:

Shareholder Category	2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)
	Holding	Holding
Nepal Electricity Authority (NEA)	51%	51%
Employees of NEA and CJCL	25%	25%
Project Affected Local People	10% 10%	
General Public	14%	14%
Total	100%	100%
Total Number of Shares as on Balance Sheet Date	87,823,969	79,839,972

It is the Company's policy to net off share issue expenses with the capital collected under NFRS. However, the Company's share capital has not been adjusted for such expenses as they pertain to periods of initial establishment of the Company and had been charged during the period of issue. It is not possible to reliably identify such costs and the management believes the amount to be not material.

7. Retained Earnings

The details of retained earnings are as given below:

Particular	Group		CJCL		<i>Amount in NPR</i>
	As at July 16, 2025	As at July 15, 2024	As at July 16, 2025	As at July 15, 2024	
Opening Balance	2,633,924,822	2,955,186,812	2,964,703,284	3,252,023,452	
Profit/(Loss) for the Year	358,985,666	622,502,227	676,520,916	678,545,994	
Other Comprehensive Income	1,971,026	15,192,685	1,971,026	15,192,685	
Issue of Right Share	-	-	-	-	
Issue of Further Public Offering	-	-	-	-	
Issue of Bonus Share	(798,399,720)	(725,817,928)	(798,399,720)	(725,817,928)	
Share Issue Cost	-	-	-	-	
Dividend to Shareholders	(159,679,944)	(362,908,964)	(159,679,944)	(362,908,964)	
SOCE Adjustments	-	(521,720)	-	-	
Share of OCI from Associates (MBKJC)	-	22,623,664	-	-	
Prior Period Adjustments*	-	107,668,045	-	107,668,045	
Total	2,036,801,850	2,633,924,822	2,685,115,562	2,964,703,284	

Bonus Shares

The Company paid bonus of NPR 798,399,720 during the financial year 2081/82 based on the declaration of bonus shares for the FY 2080/81 approved by 28th Annual General Meeting of the Company.

For the current year 2081/82 the board of directors have proposed 8% bonus shares, which is subject to approval by shareholders at the forthcoming Annual General Meeting of the Company.

Dividend

The Company distributed cash dividend of NPR 159,679,944 during the financial year 2081/82 based on the declaration of dividend for the FY 2080/81 approved by 28th Annual General Meeting of the Company.

For the fiscal year 2081/82 the Board of Directors have proposed 4% dividend, which is subject to approval by shareholders at the Annual General Meeting.

8. Employee Benefits

The Company provides employee benefits in accordance with NAS 19 "Employee Benefits" and Labor Act, 2074. The employee benefits are classified as current benefits and post-employment benefits.

Employee Benefits Costs

Following employee benefits costs are charged to the Statement of Profit and Loss for the year.

Particular	Group		CJCL		Amount in NPR
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024	
Current Employee Benefit	54,580,015	84,234,611	29,390,666	35,750,837	
Defined Contribution Plan	4,251,183	6,445,912	1,620,319	2,024,117	
Defined Benefit Plans	22,821,545	25,128,470	22,821,545	25,128,470	
Employee Welfare	4,074,013	2,025,657	3,946,655	1,962,657	
Leave Allowance	601,516	1,169,214	-	-	
Employee Medical	-	1,648,488	-	-	
Employee Insurance	-	165,977	-	-	
Over Time Allowance	-	2,095,186	-	-	
Total	86,328,272	122,913,514	57,779,185	64,866,081	

8.1 Post-Employment Benefits

The Company operates separate defined benefit and defined contribution plans for its employees.

8.1.1 Defined Contribution Plan

The defined contribution expenses include employer's contribution towards social security fund (SSF) @ 20% of basic salary (i.e.10% as Provident fund, 8.33% as gratuity, 1.67% as accidental insurance). Further the company deducts 11% of basic salary and deposits 31% of basic salary (in total) to SSF on a monthly basis for the employees enrolled after Asadh end 2076 (16 July 2019) as per Social Security Act, 2075 and Labor Act, 2074.

The Company contributes 10% of the salary on monthly basis in provident fund contribution for its employees as per Labor Act, 2074 enrolled before Shrawan 01, 2076. Details are as follows:

Particulars	Amount in NPR	
	FY 2081/082 (2024/025)	FY 2080/081 (2023/024)
Employee's Provident Fund	3,776,425	3,908,923
Social Security Fund	1,312,068	1,577,713
Total	5,088,493	5,486,636

8.1.2 Defined Benefit Expense

The defined benefit plan of the Company includes Gratuity and Leave encashment entitlements.

Gratuity

Gratuity for employees who enrolled at the company before 1 Shrawan 2076 (17 July 2019), have been provided as per actuarial assessment and the assessed amount has been recognized as liabilities. The Company's gratuity policy provides that the employees who have served in the Company shall be entitled to gratuity at the rates as prescribed below at the time of their termination from employment due to any reasons:

Service Years	Rate at which gratuity is paid at retirement
Up to 3 years	100% of current monthly salary for each year of service
More than 3 years up to 15 years	150% of current monthly salary for each year of service
More than 15 years up to 20 years	200% of current monthly salary for each year of service
More than 20 years	250% of current monthly salary for each year of service

Service period is to be calculated from the date of permanent appointment. This is in compliance with applicable legal requirements. However, for employees who has joined after 1st Shrawan 2076 (17 July 2019), payment of gratuity is made as per Labor Act, 2074.

Leave Encashment Scheme

Leave encashment that are accumulative (the Company encashment of accumulated leave at the time of retirement) has been computed using actuarial assumptions. The Company's policy allows its employees to accumulate earned Annual Leave up to 60 days and Sick Leave (no maximum limit) and claim payment on account of those accumulated leaves at the time of retirement at the rate of monthly salary prevailing at the time of retirement.

Other non-accumulative leave encashment is accounted for as an expense in the financial year in which the payment is made.

		Amount in NPR
Particulars	F.Y. 2081/082 (2024/025)	F.Y. 2080/081 (2023/024)
Leave Encashment	1,351,870	4,173,940
Gratuity	21,272,000	20,954,530
Total Defined Benefit Plan	22,623,870	22,400,730

8.1.3 Defined Benefit Plan Liabilities

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Employee Leave Benefit	28,686,250	28,335,725	28,686,250	28,335,725
Employee Gratuity Benefit	159,003,702	142,204,895	156,989,250	142,204,895
Total	187,689,952	170,540,620	185,675,500	170,540,620

8.1.3.1 Gratuity

Particulars		F.Y. 2081/082 (2024/025)	F.Y. 2080/081 (2023/024)	Amount in NPR
Opening Balance of Defined Benefit Obligation (DBO)		142,204,898		138,815,818
Current Services Cost		9,957,410		10,071,910
Interest Charge (Unwinding Interest)		11,314,590		10,882,620
Less: Gratuity Paid During the Year		(4,112,920)		(4,280,010)
Closing Liabilities		159,363,978		155,490,338
Actuarial Loss (Gain) transferred to OCI		(2,374,730)		(13,285,440)
Assets Liability (Actuarial Assessment)		156,989,248		142,204,898

8.1.3.2 Other Long- term Benefits

Particulars	32.03.2082 (16.07.2025)			31.03.2081 (15.07.2024)		
	Leave Encashment			Leave Encashment		
	Annual	Sick	Total	Annual	Sick	Total
Opening Balance of Defined Benefit Obligation (DBO)	8,347,010	19,741,100	28,088,110	10,007,340	19,996,790	30,004,130
Current Services Cost	523,180	1,205,850	1,729,030	602,730	1,223,340	1,826,070
Interest Charge (Unwinding Interest)	663,400	1,568,030	2,231,430	785,510	1,562,360	2,347,870
Less: Leave Paid During the Year	(176,740)	(576,990)	(753,730)	(316,630)	(754,330)	(1,070,960)
Closing Liabilities	9,536,580	21,937,990	31,474,570	11,078,950	22,028,160	33,107,110
Actuarial (Gain/Loss-OCI)	(836,940)	(1,771,650)	(2,608,590)	(2,731,940)	(2,287,060)	(5,019,000)
Assets Liability (Actuarial Assessment)	8,519,910	20,166,340	28,686,250	8,347,010	19,741,100	28,088,110
Liabilities not included in Actuarial report*						247,615
Total Liability			28,686,250			28,335,725

*This portion of the liability has been excluded from the actuary valuation report due to an omission.

8.1.3.3 Sensitivity Analysis

A. Effect on Defined Benefit Obligation due to change in Discount Rate

B. Discount Rate Applied as at Ashadh 32, 2082 (July 16, 2025) = 7.50%

Change in Discount Rate	Gratuity	Sick Leave	Annual Leave	Total
1% Increase	(12,332,710)	(1,624,430)	(767,680)	(14,724,820)
1% Decrease	13,940,990	1,847,520	888,040	16,676,550

Effect on Defined Benefit Obligation due to change in Salary Escalation Rate

Salary Escalation rate applied as at Ashadh 32, 2082 (July 16, 2025) = 10%

Change in Salary Escalation Rate	Gratuity	Sick Leave	Annual Leave	Total
1% Increase	13,479,380	1,786,160	858,280	16,123,820
1% Decrease	(12,176,970)	(1,603,980)	(758,100)	(14,539,050)

8.1.3.4 Principal Actuarial Assumptions – Same as above.

Particulars	Basis
Financial Assumptions	
Discount Rate	7.50%
Mortality Rate	Nepal Assumed Mortality 2009
Salary escalation (including inflation)	10%
Withdrawal Rate	1%
Investments of Plan Assets	0% of the fund
Interest bearing term deposits with the bank	0%

8.2 Others

8.2.1 Staff Loan Facilities

The staff loan facilities are provided from a "Staff Welfare Fund" which is independent of the Company.

8.2.2 Staff Bonus (Statutory)

Staffs are provided annual bonus under the provision of the Bonus Act, 2030 (at the rate of 2% of Profit Before Income Tax and Bonus) in case of CJCL and as per the provision of Bonus Act for ChesCo. Provision is created as per annual profit and paid in the subsequent period as per the provisions of Bonus Act 2030. Unspent amounts are transferred to Welfare Fund as per the provisions of Bonus Act 2030 if any.

Particular	Amount in NPR			
	Group	CJCL		
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Employee Bonus	18,799,138	19,136,935	17,562,457	17,047,381
Total	18,799,138	19,136,935	17,562,457	17,047,381

9. Corporate Social Responsibility (CSR) Fund

In this Fiscal Year a provision of 1% of net profit after tax has been allocated for CSR Fund as per the provision of Industrial Enterprise Act 2076, Clause 48 (1). This fund will be used for social welfare for the people surrounding Chilime Power Plant.

Particular	Amount in NPR			
	Group	CJCL		
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Opening CSR	19,469,349	16,966,926	19,469,349	16,966,926
CSR Expense for the year	(7,057,373)	(4,351,577)	(7,057,373)	(4,351,577)
Provision for the year	6,833,545	6,854,000	6,833,545	6,854,000
Total	19,245,521	19,469,349	19,245,521	19,469,349

10 Income Tax

The Company has adopted the policy of accounting and reporting tax related elements of Financial Statements in accordance with NAS 12 and it represents current tax and deferred tax for the year.

10.1 Current Tax

Current tax is the expect tax payable on the taxable income for the year using tax rates at the balance sheet date and any adjustment to tax payable of previous years. Following Income tax rates applicable to the company:

Income from sale of electricity: 17%

Other Income: 25%

Particulars	F.Y. 2081/082 (2024/025)	F.Y. 2080/081 (2023/024)
Chilime Jalavidut Co. Ltd.	156,480,607	157,804,379
Chilime Engineering & Services Co. Ltd.	6,429,524	9,901,201
Sanjen Jalviduit Co. Ltd.	-	1,289,018
Madhya Bhotekoshi Jalavidut Co. Ltd	-	-
Total	162,910,131	168,994,598

CJCL has been granted a 15-year tax holiday starting from the date of generating electricity for commercial purpose i.e. 08 Bhadra 2060 (25 August 2003) as per the provision of Income Tax Act, 2058. Details regarding Income Tax Assessments are disclosed in Note 20.1.1

10.2 Deferred Tax

Deferred Tax is the tax expected to be payable or recoverable in future arising from:

- temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in computation of taxable profit,
- unused tax losses and/or
- unused tax credits.

Deferred Tax is computed using SoFP method. Deferred Tax Liabilities are generally recognized for all taxable temporary differences and Deferred Tax Assets recognized to the extent that is probable that taxable profit will be available against which Deferred Tax Assets can be utilized.

The tax rate used for deferred tax is the rate that has been enacted as on 31 Ashadh 2078 (which is 20%).

The details of deferred tax related elements of financial statements are as given below:

Particulars	2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)
Closing Deferred Tax (Assets)/ Liabilities (CJCL)	127,292,970	106,163,942
Closing Deferred Tax (Assets)/ Liabilities (CHESCO)	(932,885)	(567,342)
Closing Deferred Tax (Assets)/ Liabilities	126,360,085	105,612,908
Less: Opening Deferred Tax (Assets) / Liabilities CJCL	106,163,942	217,397,535
Less: Opening Deferred Tax (Assets) / Liabilities CHESCO	(567,342)	(576,164)
Opening Deferred Tax (Assets)/ Liabilities	105,612,908	216,821,371
Deferred Tax Expense / (Income)	21,129,027	(111,233,593)
To Statement of Profit or Loss	20,343,473	(7,857,551)
To Other Comprehensive Income	403,704	1,208,990
To Prior Period Adjustment	-	(106,462,667)

11 Provisions

When the Company has a present obligation (legal or constructive) as a result of a past event, provisions are recognized only if it is probable that a transfer of economic benefits will be required to settle the obligation and a reliable estimate of the amount of obligation can be made.

Amount in NPR

Group

CJCL

Particular	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Employee Welfare Provisions	3,674,471	1,923,755	3,674,471	1,923,755
Employee Bonus	19,368,107	22,295,600	18,130,436	17,047,381
Provision for Leave Salary	-	13,761,525	-	-
Total	23,042,578	37,980,879	21,804,907	18,971,136

12. Revenue

Amount in NPR

Group

CJCL

Particular	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Sales of Electricity	1,125,707,917	1,313,799,735	1,125,707,917	1,115,918,961
Consultancy Income	97,288,525	147,626,132	-	-
Total	1,222,996,442	1,461,425,867	1,125,707,917	1,115,918,961

Revenue from sale of electricity of CJCL

Revenue from sale of electricity is recognized at the time of issuing invoice to Nepal Electricity Authority (NEA) as per the Power Purchase Agreement (PPA) dated 11 Asadh 2054 signed by NEA and the Company.

Energy Sale and Purchase	FY 2081/082 (2024/025)			FY 2080/081 (2023/024)		
	Electricity Sale in Units	Rate per unit	Revenue (NPR)	Electricity Sale in Units	Rate per unit	Revenue (NPR)
Regular Energy	12,870,514	8.17	1,052,218,500	131,878,074	8.17	1,077,443,867
Excess Energy	1,80,12,112	4.08	73,489,417	9,430,170	4.08	3,84,75,094
Total Sale of Electricity	146,802,626		1,125,707,917	141,308,244		1,115,918,961
Energy Purchased from NEA – Expense	13,940	10.8	150,552	3,300	10.8	35,640
Net Sales	146,788,686		1,125,557,365	141,304,944		1,115,883,321

13 Direct Expenses

Amount in NPR

Group

CJCL

Particular	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Hydroelectric Plant Operating Expenses				
Advertisement	774,003	571,804	441,013	265,776
Annual General Meeting and Functions	707,320	581,335	707,320	581,335
Bank Charges -Plant	3,938	151,091	3,938	3,870
Community and Local Development	-	1,126,142	-	-
Expert Fees	5,732,020	9,131,775	-	-
Consultancy Service	8,265,815	10,326,675	-	-
Current Employee Benefit - Plant	90,872,131	124,134,196	62,292,725	60,936,316
Defined Contribution Cost - Plant	6,171,327	6,441,613	3,468,214	3,462,519
Water & Electricity	616,555	635,237	492,433	185,502
Employee Welfare-Plant	831,597	912,992	831,597	912,992
Fuel-Production	398,018	612,454	398,018	612,454

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Fuel-Vehicles	2,386,627	2,310,197	1,637,815	1,785,292
Plant Insurance	2,628,120	9,153,866	2,628,120	3,137,280
Meeting Allowances	443,381	648,505	-	349,900
Other Expenses	2,667,944	4,718,772	3,164,325	4,110,170
Other Tools	101,660	116,983	101,660	116,983
Printing and Stationery	1,297,185	1,490,023	531,286	529,999
Repair and Maintenance - Civil	17,413,977	11,077,331	17,413,977	10,977,331
Repair and Maintenance- Vehicles	3,916,268	4,708,414	3,826,915	3,259,772
Repair and Maintenance-Distribution Line	992,071	757,592	992,071	757,592
Repair and Maintenance-Machinery	22,318,980	39,552,028	22,318,980	39,494,382
Repair and Maintenance-Others	619,072	726,356	579,844	677,956
Repair and Maintenance-Transformer	668,662	1,510,046	668,662	1,510,046
Repair and Maintenance-Transmission Line	348,325	514,833	348,325	514,833
Excavator Rent	49,155	79,554	49,155	79,554
Royalty	134,670,792	139,263,458	134,670,792	133,832,305
Street Light	336,115	585,034	336,115	585,034
Telephone & Internet	697,413	769,700	508,570	467,228
Training	4,917,769	45,000	461,320	-
Travelling Allowance	3,067,535	3,268,350	531,791	454,156
Other Services	-	269,959	-	-
Transportation Expense	992,622	-	-	-
House Rent	2,230,500	2,220,000	-	-
Equipment & Vehicle Hire Charge	1,377,966	3,244,092	-	-
Refreshment Expenses (Guest Felicitation)	308,204	410,908	-	-
Office Expenses	1,197,493	1,627,943	-	-
Insurance Expenses	640,521	467,804	-	-
Public Hearing Related Expenses	414,637	1,025,675	-	-
Drilling Expenses	427,794	90,500	-	-
Lab Test	420,430	1,063,436	-	-
Hydrology /Geology/Survey Related Expenses	347,239	-	-	-
Fuel- Heavy Equipment	-	295,771	-	-
Mobil and Lubricants	-	723,855	-	-
License Fee	-	156,000	-	-
Donation	-	15,000	-	-
Legal Fee	-	100,000	-	-
Business Related Expenses		80,026		
Total	322,271,180	387,712,326	259,404,979	269,600,577

13.1 Royalty

The Company has paid royalty to Government of Nepal as per the provisions of Electricity Act and Regulation as follows.

Royalty based on	Rate	FY 2081/082 (2024/025)	Amount in NPR FY 2080/081 (2023/024)
Installed Capacity = 22.1 MW	NPR.1000 per KW	2,21,00,000	2,21,00,000
Revenue from Sale of Electricity	10% of net Revenue	11,25,70,792	11,17,32,305
Total Royalty	(Received from NEA)	134,670,792	133,832,305

Calculation of royalty is based on sale of electricity after deducting the units of electricity used internally for operation of powerhouse.

Royalty based on	Rate
Installed Capacity (22.1 MW)	NPR.1,000 per KW
Revenue from Sale of Electricity	10 % of net Revenue (Received from NEA)

14. Administrative and other operating expenses

Particular	Group		Amount in NPR	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Advertisement (admin)	1,719,519	1,975,358	1,411,995	700,503
Annual Functions and Workshop	821,384	3,207,304	671,450	1,469,615
Audit Expense	371,439	509,364	357,789	156,411
Audit Fee	967,670	1,914,975	711,900	502,850
Bank Charges	46,253	581,134	39,368	438,903
Consultancy Service (Admin)	1,931,661	2,611,840	1,645,577	1,244,688
Director Allowance	1,262,000	3,407,567	950,000	879,667
Equipment & Vehicle Hire Charge	5,000	5,000	-	-
Expert Fees	250,000	268,200	-	-
Financial Assistance, Donation and Prizes	6,000	28,000	6,000	20,000
Finance Cost under Financial Lease	-	10,364	-	-
Fuel - Vehicles	1,032,244	4,394,075	1,032,244	1,689,908
Guest Entertainment	465,108	1,116,205	348,585	398,659
House Rent	3,870,000	11,199,500	2,070,000	2,065,000
Insurance	766,628	646,961	422,920	234,979
Land Tax	-	-	-	-
Legal Expenses	-	666,700	-	214,700
License Fees	-	552,631	-	-
Magazine and Newspaper	11,485	199,408	6,025	15,900
BOD Meeting Allowance	1,721,000	5,059,568	1,087,000	979,000
Sub-Committee Meeting Allowance	2,194,900	1,196,255	2,194,900	1,196,255
Other Meeting Allowance	-	1,629,500	-	-
Meeting Management Expense	593,992	1,664,154	264,492	129,532
Membership Fee	255,000	-	-	-
NEA Overhead Expenses	-	1,525,547	-	-
Organizational Development Expenses	-	4,239,225	-	-
Overtime Allowance	-	420,608	-	-
Other Business Expense	1,301,602	991,569	1,143,482	792,408
Other Expenses -Admin	3,238,739	2,486,364	2,735,582	815,548
Other Services	2,785,112	2,598,253	2,283,718	1,024,484
Printing and Stationery - Admin	908,204	1,940,897	571,779	659,094
Rating Expenses/ IPO related expenses	164,167	-	-	-
Recruitment Expenses	-	88,322	-	88,322
Registration and Renewal	1,038,721	1,012,805	978,209	801,205
Rent and Rates	-	-	-	-
Repair and Maintenance-Civil	-	202,903	-	-
Repair and Maintenance-Others (Admin)	2,702,894	1,224,120	102,443	95,537
Repair and Maintenance-Vehicles	913,057	2,304,923	667,933	917,729
Sales (Bad Debts)	-	-	-	-

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Share Registrar Expenses	3,499,484	4,108,120	3,499,484	3,034,640
Share IPO related Expenses	-	831,907	-	-
Staff related Expenses	-	6,544,218	-	-
Stock Written Off (Net)	-	1,198,012	-	1,198,012
Telephone (Admin)	343,903	1,272,432	118,606	196,872
Training -Admin	2,223,515	3,017,766	1,293,258	476,040
Travelling Allowance	115,000	347,125	-	-
Travelling Expense	779,435	949,763	508,000	228,885
Wages	-	50,646	-	-
Water & Electricity	1,038,636	1,211,762	768,677	248,632
Total	39,343,750	81,411,348	27,891,415	22,913,978

Note: As per the provision of NFRS 16, lessee can avail exemption from application of NFRS 16, if it is a short-term lease or low value lease. The operating rental expenses forming part of explanatory notes: Administrative and Operating Expenses as presented above is in the nature of short-term lease as it is for the period of less than 12 months. Also, CJCL is currently constructing its own building which is presently under construction phase and is expected to be completed next year. The cost related to such building is presented under explanatory notes 2: Capital Work-In Progress. Thus, we have availed the exemption under NFRS 16 and have not treated the above operating rental expenses under NFRS 16.

15. Finance Income

Finance Income comprises of the interest income received or receivable from bank(s) on term deposits. Difference between what has been received and the total amount to be received is shown as receivables. The details of interest income are as below:

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Interest Income	139,925,664	177,161,716	134,746,350	160,897,151
Total	139,925,664	177,161,716	134,746,350	160,897,151

16 Other Income

The details of other income are presented as below, which comprise of lease rentals, income from sale of tender forms, etc.

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Land Lease	4,750,714	4,561,951	4,750,714	4,561,951
Dividend Income	-	459,586	30,000,000	459,586
Vehicle Rent	-	972,000	1,152,000	972,000
Foreign Exchange Gain	179,568	217,539	179,568	217,539
Bonus Adjustment	1,992,869	-	-	-
Tender Sales	-	5,000	-	-
Other Income	2,947,245	3,450,344	951,482	-
Total	9,870,395	9,666,420	37,033,764	6,211,076

17. Finance Cost

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July, 2024	As at July 16, 2025	As at 15 July, 2024
Interest on EPF Loan				
SUHEP	-	166,051,302		
SHEP		498,153,907		

Interest on Other Loan				
SUHEP	-	5,231,184		
SHEP	-	15,693,403		
Total Finance Costs	-	685,129,796	-	-
Less: Interest Capitalized in SHEP Project	-	(513,847,310)		
Total	-	171,282,486	-	-

18 Foreign Exchange Loss

Particular	Group		CJCL	
	As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Foreign Exchange Loss	-	12,218,645	-	-
		-	-	-
Total	-	12,218,645	-	-

19. Earnings Per Share (EPS)

Calculation of Weighted Average Number of Shares/ Bonus Share	Number of Shares including Bonus Share					
	FY 2081/082 (2024/025)			FY 2080/081 (2023/024)		
	Number	Weight	Weighted Average	Number	Weight	Weighted Average
Opening including Bonus Share	79,839,972	1	79,839,972	72,581,792	1	72,581,792
Distribution of Bonus Shares during the year	7,983,997	1	7,983,997	7,258,179	1	7,258,179
Weighted Average Number of shares	87,823,969		87,823,969	79,839,972		79,839,972

Earnings per share has been disclosed on the face of 'Statement of Profit or Loss and Other Comprehensive Income' in accordance with the NAS 33.

The Company has not issued any dilutive potential ordinary share and accordingly diluted earnings per share has not been calculated.

Calculation of EPS attributable to the equity shareholders of CJCL up on consolidation:

Particulars	Group		CJCL	
	As at 32 Asadh 2082 (16/07/2025)	As at 31 Asadh 2081 (15/07/2024)	As at 32 Asadh 2082 (16/07/2025)	As at 31 Asadh 2081 (15/07/2024)
Net Profit for the Year	358,985,666	622,502,753	676,520,916	678,545,994
Weighted Average Number of Share	87,823,969	7,983,997	87,823,969	7,983,997
Basic EPS reported	4.09	7.80	7.70	8.50
Weighted Average Number of Share after bonus	87,823,969	87,823,969	87,823,969	87,823,969
Basic EPS Restated	4.09	7.09	7.70	7.73

20. Related Parties

The Company identifies the following as its related parties:⁸

20.1 Parent

Nepal Electricity Authority (NEA), the parent, holds 51% shares of CJCL. Entire energy generated by CJCL is sold to the Parent as per the rate agreed in the Power Purchase Agreement (PPA). All sales of NPR 1,125,707,917 were made to NEA. NPR 98,393,092 is receivable from NEA as on Ashad 32, 2082 that has been received fully as at the approval date of the financial statements.

In addition of Electricity Sales, the Company has provided 22-06-0-02 Ropani land at the rate of NPR 90,000.00 per Ropani p.a.

20.2 Intragroup Transactions including Investments in Associates and Subsidiaries

CJCL has made investments in four other hydropower companies and a company that provides engineering services. As CJCL has control over these entities, these companies are considered to be related parties to CJCL. (Refer Note 2 for details about the investments). CJCL has leased some unused land and building to these companies. The terms and conditions of the lease agreement with associates were no more favorable than those available, or which might reasonably be expected to be available, on similar transactions to non-related entities on an arm's length basis.

Amount in NPR					
Name of the Associates	Nature of Transaction	Transaction Amount	Gross Receipt (Payments)	Amount Written Off	Outstanding Amounts
Sanjen Hydropower Co. Ltd	Share Investment	1,436,644,900	1,436,644,900	-	-
	Short-term Borrowing	678,724,985			678,724,985
	Lease – Land	1,357,667		-	-
	Interest received	31,139,178			
Madhya Bhotekoshi Hydropower Co. Ltd	Share Investment	2,220,000,000	2,220,000,000	-	-
	Short-term Borrowing	580,000,000			580,000,000
	Interest received	17,387,672			
Rasuwagadhi Hydropower Co. Ltd	Share Investment	2,243,731,000	2,243,731,000	-	-
	Land & building Rent received	550,000	550,000	-	-
	Short term Borrowing	350,000,000	-	-	350,000,000
	Interest received	18,017,718	-	-	-
Name of the Subsidiaries	Nature of Transaction	Transaction Amount	Gross Receipt (Payments)	Amount Written Off	Outstanding Amounts
Chilime Engineering & Services Co. Ltd.	Share Investment	89,250,000	89,250,000	-	-
	Vehicle Rent	900,000	-	-	900,000
	Staff Remuneration Reimbursement	-	-	-	-
	Consultancy Services Paid	8,438,164	5,376,194	-	3,061,970
Chilime-Seti Hydropower Co. Ltd.	Share Investment	581,836,400	581,836,400	-	-
	Staff remuneration reimbursement	7,409,449	7,182,649	-	226,800
Nepal Electricity Authority	Share Investment (including Bonus)	4,479,022,431	4,479,022,431	-	-
	Sales Revenue	1,126,576,336	1,027,314,824	-	99,261,512
	Transformer Repair	-	-	-	-
	Secondment of technical staff	1,056,195	-	-	1,056,195
	Land & building Rent received	2,331,981	2,331,981	-	-

CJCL has provided corporate guarantee totaling NPR. 24,727,340,000 to Employee's Provident Fund on behalf of its subsidiaries against Tripartite Loan Agreement with EPF and NPR 1,326,668,858.88 (USD 9,641,488.8 @ 137.60 as on reporting date) to Himalayan Bank Limited on behalf of Sanjen Hydropower Company Limited.

20.3 Directors and their relatives (CJCL)

CJCL has a 11-member Board of Directors (BoD) appointed under the provisions of Companies Act 2063. Except for the following transactions, CJCL has not conducted any other transaction with directors or their relatives during the financial year.

Amount in NPR					
Name	Position	Meeting Allowance	Other Allowance	Total	
Hitendr Dev Shakya	Chairman	36,000	30,000	66,000	
Kulman Ghising	Chairman	63,000	105,000	168,000	
Lok Hari Luital	Director	89,000	75,000	164,000	
Ramji Bhandari	Director	54,000	75,000	129,000	
Dirgau Kumar shrestha	Director	149,000	135,000	284,000	
Fanendra Joshi	Director	60,000	30,000	90,000	
Subhash Kumar Mishra	Director	234,000	15,000	249,000	

Name	Position	Meeting Allowance	Other Allowance	Total
Sameer Prasad Pokhrel	Director	88,000	30,000	118,000
Tulsiram Dhakal	Director	198,000	135,000	333,000
Shanti Laxmi Shakya	Director	101,000	135,000	236,000
Ram Prasad Rimal	Director	103,000	135,000	238,000
Bhim Prasad Timilsina	Director	78,000	50,000	128,000
Total		1,253,000	950,000	2,203,000

20.3.4 Chilime Engineering and Services Company Limited

Board of Directors

Amount in NPR

Name	Position	Meeting Allowance	Other Allowance	Total
Dirghayu Kumar Shrestha	Chairman	4,500	2,500	7,000
Subhash Kumar Mishra	Chairman	51,500	30,000	81,500
Shanti Laxmi Shakya	Director	51,500	30,000	81,500
Dr. Prashant Mandal	Director	53,000	22,500	75,500
Baburaja Maharjan	Director	4,500	2,500	7,000
Narayan Prasad Acharya	Director	71,000	30,000	101,000
Prasanta Malla	MD	4,500	2,500	7,000
Total		236,000	117,500	353,500

20.3.5 Chilime Seti Hydropower Company Limited

Board of Directors

Amount in NPR

Name	Position	Meeting Allowance	Other Allowance	Total
Nasiv Man Shrestha (from 2082.03.06)	*Chairman	96,000	60,000	156,000
Subhash Kumar Mishra (Upto 2082.02.30)	Chairman	66,000	55,000	121,000
Tulasiram Dhakal	Director	108,000	60,000	168,000
Narayan Prasad Acharya	Director	129,000	60,000	189,000
Baburaja Maharjan (from 2082.02.30)	Director	18,000	5,000	23,000
Total		321,000	180,000	501,000

* Nasiv Man Shrestha has been representing from NEA. He was a director upto 2082.03.06 after that he is the Chairman of the Board.

20.3.5 Sanjen Jalvidyut Company Limited

Board of Directors

Amount in NPR

Name	Position	Meeting Allowance	Other Allowance	Total
Ramji Bhandari	Chairman	1,50,000	32,000	1,82,000
Dirghayu Kumar Shrestha	Director	99,000	25,000	1,24,000
Shanti Laxmi Shakya	Director	9,000	5,000	14,000
Lokhari Luitel	Director	2,03,000	32,000	2,35,000
Subhas Kumar Mishra	Director	3,18,000	60,000	3,78,000
Sameer Prasad Pokhrel	Director	9,000	5,000	14,000
Naba Raj Poudel	Director	72,000	20,000	92,000
Babu Raja Maharjan	Director	9,000	5,000	14,000
Narayan Prasad Acharya	Director	4,34,000	60,000	4,94,000
Thakur Jung Thapa	Director	2,31,000	45,000	2,76,000
Total		15,34,000	2,89,000	18,23,000

20.3.5 Madhyabhotekoshi Jalvidyut Company Limited

Board of Directors

Amount in NPR

Name	Position	Meeting Allowance	Other Allowance	Total
Subhash Kumar Mishra	Chairman	3,18,000	1,20,000	4,38,000
Tulasi Ram Dhakal	Member	3,75,000	1,20,000	4,95,000
Shreeram Raj Pandey	Member	30,000	30,000	60,000
MR Banuraja Maharjan	Member	56,000	10,000	66,000
Narayan Prasad Acharya	Member	4,63,000	1,20,000	5,83,000
Govinda Prasad Parajuli	Member	3,19,000	1,20,000	4,39,000
Ram Kumar Thebe	Member	3,97,000	1,20,000	5,17,000
Bhuminanda Aryal	Member	3,26,000	1,20,000	4,46,000
Ms. Rama Khadka	Member	3,91,000	1,20,000	5,11,000
Dhurba Bhattarai	Invitee Member	2,07,000	90,000	2,97,000
Total		28,82,000	9,70,000	38,52,000

20.3.5 Rasuwagadhi Hydropower Company Limited

Board of Directors

Amount in NPR

Name	Position	Meeting Allowance	Other Allowance	Total
Subhash Kumar Mishra	Chairman	1,95,000	65,000	2,60,000
Rajan Dhakal	Chairman	2,92,000	75,000	3,67,000
Bhim Prasad Timilsina	Director	2,41,000	75,000	3,16,000
Ram Prasad Rimal	Director	3,28,000	75,000	4,03,000
Chhabi Lal Gaihre	Director	3,81,000	-	3,81,000
Laxmi Nyupane Gautam	Director	2,62,000	75,000	3,37,000
Agrim Ratna Shakya	Director	2,47,000	75,000	3,22,000
Sunau Aungdi Tamang	Director	2,46,000	75,000	3,21,000
Bachchu Ram Rimal	Director	2,97,000	75,000	3,72,000
Babu Raja Maharjan	Director	40,000	5,000	45,000
Total		25,29,000	5,95,000	31,24,000

20.4 Key Management Personnel and their relatives

CJCL considers its Chief Executive Officer (CEO), Deputy Manager (DM), Chief Financial Officer (CFO) and Plant Manager (PM) to be Key Management Personnel. The Company has not conducted any transaction (other than payment of employment benefits) with the Key Management Personnel or their relatives during the year.

Chilime Hydropower Company Limited

Name of Personnel	Role	Payments of Employee Benefits				Share Based Payments
		Short Term	Post-Employment	Termination	Other Long Term	
*Babu Raja Maharjan	CEO	338,007				
**Subhash Kumar Mishra	MD	2,996,350				
Narayan Prasad Acharya	Company Secretary	2,461,669				
Manish Bista	Plant Manager	2,229,704				
*From 2082/02/17						
**Upto 2082/02/15						

Chilime Engineering and Services Company Limited

Name of Personnel	Role	Payments of Employee Benefits				Share Based Payments
		Short Term	Post-Employment	Termination	Other Long Term	
Prasant Mall	MD	3161879				
Prajesh Bikram Thapa	CEO	2,656,214	-	-	-	-

Mr. Prajesh Bikram Thapa was in the role of CEO up to 2082.02.16

Mr. Prasanta Malla is in the role of MD from 2082.02.07

Chilime Seti Hydropower Company Limited

Name of Personnel	Role	Payments of Employee Benefits				Share Based Payments
		Short Term	Post-Employment	Termination	Other Long Term	
Mr. Prashant Mandal	MD	2,000,828	-	-	-	-
Mr. Bimal Khadka	Sr. Engineer	1,734,116	-	-	-	-
Mr. Dhruba Raj Neupane	CFO	1,895,831				

20.5 Employee Retirement Benefit Plans

A provision for retirement benefit of Company is made in Staff By-laws of the company. There is no such retirement benefit provisions for staffs deputed from NEA. To address this issue, the Company has been paying total annual salary of each deputed personnel to NEA as NEA's Overhead.

The Company's staff are entitled to have gratuity, EPF, Insurance and accumulated annual and sick leave at the time of retirement. Company has made a provision of such retirement benefits and shown it in the Statement of Financial Position but no deposit for the same is made for such liability separately for staffs hired before 1 Shrawan 2076 (17 July 2019). For staffs who are hired after such date who are enrolled with Social Security Fund, the retirement contributions, as prescribed by respective laws is deposited into Social Security Fund on a monthly basis. For other staffs also, the Company is planning to deposit DBO separately.

20.6 Pending Dividend

The Company has continuously been distributing dividend since 2060/061 till date. Siddhartha Capital Limited has been performing as an RTS. According to the given information by Share Registrar, there is pending Cash Dividend of NPR. 159,005,567 till the date. Claim for which has not been made by the Shareholders.

S. No.	Particulars	No. of Shareholders (Up to FY 2081/82)	Undistributed Dividend up to FY 2081/82	Undistributed Dividend up to FY 2080/81
1	DPCJCL2073/074	46,906	34,803,989	3,47,92,199
2	DPCJCL2074/075	33,390	8,681,970	93,83,068
3	DPCJCL2075/076	37,050	10,242,816	1,11,82,594
4	DPCJCL2076/077	34,829	27,228,730	3,01,76,802
5	DPCJCL2077/078	41,024	25,003,881	2,73,22,136
6	DPCJCL2078/079	41,185	24,826,323	2,76,76,306
7	DPCJCL2079/080	45,960	18,767,048	7,92,81,477
8	DPCJCL2080/081	63,717	9,450,810	-
	Total	344,061	159,005,567	21,98,14,581

20.7 Other Matters

CJCL has not entered into any related party transaction except those mentioned above.

21. Operating Segment

NFRS 8 Operating Segments requires particular classes of entities (essentially those with publicly traded securities) to disclose information about their operating segments, products and services, the geographical areas in which they operate, and their major customers.

The Company has only one reportable operating segment (both in terms of geography and products) and therefore, identification, classification and disclosure of separate reportable operating segments in accordance with NFRS 8 is not disclosed separately.

22. Interim Reports

Interim reports have been publicly reported in accordance with the requirement of Securities Board of Nepal (SEBON). These requirements are materially aligned with the requirements of NAS 34.

23 Contingent Liabilities and Commitments

23.1 Contingent Liabilities

A contingent liability is identified as follows:

- (a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) a present obligation that arises from past events but is not recognized because:
 - (i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - (ii) the amount of the obligation cannot be measured with sufficient reliability.

CJCL discloses contingent liabilities unless the possibility of an outflow of resources embodying economic benefits is remote. Following are details of contingent liabilities which has the possibility of outflow of resources:

Contingent Liabilities	Particular	Group		CJCL	
		As at July 16, 2025	As at 15 July 2024	As at July 16, 2025	As at 15 July 2024
Appeal to Revenue Tribunal against decision of IRD on 2081/06/08 which decision is pending		-	287,686,059	-	287,686,059
Intending to file an appeal with the Supreme Court regarding the Labour Court's decision on the distribution of bonus to an employee, dated 2071.07.25.		-	851,403	-	851,403
Total Contingent Liabilities		-	288,537,462	-	288,537,462

24. Income Tax Assessment

Background

Clause 12 (3) of Electricity Act 2049 provides exemption from income tax to entities that have been granted permission for the production, transmission or distribution of hydroelectricity. Such exemption was applicable for a period of fifteen years from the date of commercial production, transmission or distribution. The Company had obtained an Advanced Ruling (Purbadesh) from the Inland Revenue Department (IRD) on 28 Ashwin 2061 (14 October 2004) confirming that it will be eligible for this exemption.

The Company interpreted this clause to mean all of its income would be exempt from income tax. Accordingly, the Company did not make provision for, or pay, income tax on all income earned except for the tax that had already been deducted at source by third parties. The self-assessment tax returns were prepared by the Company and submitted to the Large Taxpayer Office (LTO) of the IRD based on this interpretation. However, on subsequent tax assessments conducted by the LTO, it contended that the tax exemption is only applicable to income generated from sale of electricity and not to other sources of income.

Company has already filed income tax returns for FY 2076/77 to 2079/80. Where reassessment for FY 2077/78 to 2079/80 is yet to be done by the large tax payer Office (LTO). The details for each of the years whose reassessment is pending is as follows:

Description	FY 2077/078 (2020/021)	FY 2078/079 (2021/022)	FY 2079/080 (2022/023)	FY 2080/081 (2023/024)	FY 2081/082 (2024/025)
Income Tax as per Profit & Loss Account (a)	(184,316,325)	(207,555,625)	(207,780,841)	(157,804,379)	156,480,607
TDS Deposited by Banks (b)	24,970,077	29,659,407	37,745,377	24,481,365	19,685,292
Advance Tax paid (c)	120,460,310	136,000,000	170,800,000	140,500,000	123,000,000
Tax Credit Claimed (d)	-	-	-	-	-
Paid at the time of tax return (e)	-	-	-	-	-
Advance Tax to be settled as per (LTO Letter)	-	-	-	-	-
Total Deposited (b+c+d+f) g	145,430,387	165,659,407	208,545,377	164,981,365	142,685,292
Excess Tax to be claimed next year (g-a) h	(38,885,938)	(41,896,218)	764,535	7,176,986	(13,795,315)

25. Corporate Guarantees

Employee Provident Fund

CJCL has provided corporate guarantee to Employee Provident Fund against the loans provided to the Company's subsidiaries for construction of the hydropower project. The amount outstanding at the end of FY 2081/82 (2024-025) is as follows.

Fiscal Year 2081/82 (2024/025)

SN.	Companies	Approved Loan	Principal Utilized	Interest Capitalized	Toal	Repayment of Principal	Outstanding
1	Sanjen Jalavidyut Co. Ltd.	5,67,16,00,000	5,08,39,33,000	4,32,75,17,864	9,41,14,50,864	30,98,25,229	9,10,16,25,636
2	Madhya Bhotekosh Jalavidyut Co. Ltd.	8,88,86,40,000	8,88,86,40,000	6,88,86,61,446	15,77,73,01,446	-	15,77,73,01,446
3	Rasuwaghadi Hydropower Co. Ltd.	10,16,71,00,000	10,16,21,00,000	6,29,89,47,275	16,46,10,47,275	31,23,91,000	16,46,10,47,275
	Total	24,72,73,40,000	24,13,46,73,000	17,51,51,26,586	41,64,97,99,586	62,22,16,229	41,33,99,74,357

Fiscal Year 2080/081 (2023/024)

SN	Associates	Approved Loan	Outstanding		
			Principal	Interest	Total
1	Sanjen JALAVIDYUT Co. Ltd.	5,671,600,000	5,413,933,000	3,886,127,706	9,300,060,706
2	Madhya Bhotekoshi JALAVIDYUT Co. Ltd.	8,888,640,000	8,888,640,000	5,436,385,297	14,325,025,297
3	Rasuwaghadi Hydropower Co. Ltd.	10,167,100,000	10,162,100,000	5,506,410,451	15,668,510,451
	Total	24,727,340,000	24,464,673,000	14,828,923,454	39,293,596,454

All of the items of Property, Plant and Equipment of the Company at project site of respective Hydroelectric Projects have been mortgaged as a secured against these guarantees.

Himalayan Bank Limited

CJCL has given the corporate guarantee to Himalayan Bank Ltd. against Letter of Credit facility to Sanjen JALAVIDYUT Company Ltd. amounting to NPR 11,326,668,858.88 (USD 9,641,488.8 @ 137.60 as on reporting date) as compared with previous periods NPR. 1,285,788,946.37.

As per our report of event date

Samaeer Prasad Pokharel Director	Subhash Kumar Mishra Director	Fanendra Raj Joshi Director	Dirghayu Kumar Shrestha Director	Hitendra Dev Shakya Chairman	Madhu Pokharel, FCA K.M.U.& Associates Chartered Accountants
Shanti Laxmi Shakya Director	Bhim Prasad Timalsina Director	Ram Prasad Rimal Director	Tulasi Ram Dhakal Director		
Date: 2082/09/08 Place: Kathmandu, Nepal	Baburaja Maharjan Chief Executive Officer	Narayan Prasad Acharya Chief Finance Officer			

STATEMENT OF FINANCIAL STATEMENT (LAST FIVE FISCAL YEAR)

NRS '000'

Particulars	2082.03.32 (16.07.2025)	2081.03.31 (15.07.2024)	2081.03.31 (16.07.2023)	2079.03.32 (16.07.2022)	2078.03.31 (15.07.2021)
Assets					
Non Current Assets					
Property, plant and Equipment	2,154,625.39	1,653,318.22	1,715,221.40	1,687,388.11	1,731,345.66
Capital Work in Progress	71,419.47	529,631.72	944,566.99	413,716.88	229,442.38
Investment Working Progress	268,505.07	255,731.66			
Investment in Subsidiary	671,086.40	4,351,462.30	6,052,945.90	5,954,465.90	5,954,465.90
Investment in Associates	5,900,375.90	2,220,000.00			
Total Non Current Assets	9,066,012.23	9,010,143.90	8,712,734.29	8,055,570.89	7,915,253.94
Current Assets					
Inventory	90,050.35	95,856.92	46,739.52	158,900.91	153,623.41
Advances, Deposits and Other Receivables	463,544.53	103,560.81	109,961.33	134,843.01	80,705.77
Other Current Assets	1,781,269.09	602,233.84	817,725.34	266,414.31	153,438.20
Investment in Term Deposits	325,012.91	1,436,776.39	1,274,245.06	2,133,605.32	2,172,701.57
Cash and Cash Equivalents	192,681.47	140,765.33	93,267.57	102,928.56	50,026.24
Current Tax (Net)	-	7,347.47	764.54	-	-
Total Current Assets	2,852,558.35	2,386,540.77	2,342,703.36	2,796,692.11	2,610,495.19
Total Assets	11,918,570.58	11,396,684.67	11,055,437.65	10,852,263.00	10,525,749.13
Equity and Liabilities					
Equity					
Share Capital	8,782,396.92	7,983,997.20	7,258,179.28	6,751,794.68	6,280,739.23
Retained Earning	2,685,115.56	2,964,703.28	3,252,023.45	3,626,877.46	3,824,019.63
Total Equity	11,467,512.49	10,948,700.49	10,510,202.73	10,378,672.13	10,104,758.87
Non Current Liabilities					
Defined Benefit Obligation	185,675.50	170,540.62	169,067.56	142,804.91	120,584.14
Deferred Tax Liabilities	127,292.97	106,163.94	217,397.54	163,734.71	169,798.53
Total Non Current Liabilities	312,968.47	276,704.56	386,465.10	306,539.62	290,382.67
Current Liabilities					
Provisions	21,804.91	18,971.14	22,748.86	82,838.12	21,490.30
Trade and Other Payables	63,563.25	132,839.13	119,054.04	84,213.13	109,117.29
Current Tax Net	33,475.94	-	-	-	-
Corporate Social Responsibility	19,245.52	19,469.35	16,966.93	-	-
Total Current Liabilities	138,089.62	171,279.62	158,769.82	167,051.25	130,607.59
Total Equity and Liabilities	11,918,570.58	11,396,684.67	11,055,437.65	10,852,263.00	10,525,749.13

STATEMENT OF PROFIT AND LOSS ACCOUNT (LAST FIVE FISCAL YEAR)

Particulars	FY 2081/082 (2024.25)	FY 2080/081 (2023.24)	FY 2079/080 (2022.23)	FY 2078/079 (2021.22)	FY 2077/78 (2020.21)
Income					
Revenue from Sales of Electric	1125707.92	1,115,918.96	1,128,642.92	1,181,740.18	1,128,052.48
Expenses					
Hydro Electric Plant Operating Expenses	(259,404.98)	(269,600.58)	(260,283.03)	(250,027.00)	(228,832.71)
Administrative Expenses	(85,670.60)	(87,780.06)	(98,405.25)	(87,306.57)	(87,781.44)
Depreciation	(74,266.75)	(73,277.48)	(91,802.41)	(71,326.06)	(71,996.23)
Operating Profit/(Loss)	706,365.59	685,260.85	678,152.23	773,080.55	739,442.09
Financial Income	134,746.35	160,897.15	247,292.53	195,427.03	162,514.36
Other Income	37,033.76	6,211.08	6,397.57	6,790.39	10,346.31
Assets Written off	22.86		(1,335.95)		(23,734.64)
Profit/(Loss) before Tax and Bonus	878,122.85	852,369.07	930,506.38	975,297.97	888,568.12
Employee Bonus	(17,562.45)	(17,047.38)	(18,610.13)	(19,123.49)	(17,422.90)
Profit/(Loss) before Tax	860,560.39	835,321.69	911,896.25	956,174.48	871,145.21
Less: Tax					
Current Tax	(156,480.61)	(157,804.38)	(207,780.84)	(207,555.63)	(184,316.32)
Deferred Tax Income (Expenses)	(20,725.32)	7,882.68	(54,871.82)	5,629.53	(18,667.19)
Net Profit/(Loss) before CSR	683,354.46	685,399.99	649,243.59	754,248.39	668,161.70
CSR (1%)	(6,833.54)	(6,854.00)	(6,492.44)	(7,542.48)	(6,681.62)
Net Profit/(Loss) for the year	676,520.91	678,545.99	642,751.16	746,705.90	661,480.08
Earning Per Share					
Basic	7.70	8.50	8.86	11.17	10.53



चिलिमे जलविद्युत कम्पनी लिमिटेड

नेपाल वित्तीय प्रतिवेदन मानक (NFRS) अनुसार वित्तीय विवरणहरू



आ.व. २०८१/०८२

वासलात

२०८२ साल असार मसान्तको

विवरण	२०८२/०३/३२ (१६.०७.२०२५)	२०८१/०३/३१ (१५.०७.२०२४)
सम्पत्ति		
स्थिर सम्पत्ति		
सम्पत्ति, प्लान्ट तथा उपकरण	२,१५४,६२५,३९२	१,६५३,३१८,२१५.१५
चालू पूँजीगत खाता	७१,४१९,४६६.२५	५२९,६३१,७२३.२६
लगानी चालू खाता	२६८,५०५,०६९.७८	२५५,७३१,६६४.११
वित्तीय सम्पत्ति		
सहायक कम्पनीहरुमा लगानी	६७१,०८६,४००	४,३५१,४६२,३००
सम्बद्ध कम्पनीहरुमा लगानी	५९,००३,३७५,९००	२,२२०,०००,०००
जम्मा स्थिर सम्पत्ति	९,०६६,०१२,२२८.१४	९,०१०,१४३,९०२.५२
चालू सम्पत्ति		
मौज्दाता	९०,०५०,३४८.९०	९५,८५६,९१८.३५
पेशिक तथा डिपोजिट	४६३,५४४,५२९.१३	१०३,५६०,८१३.१४
वित्तीय सम्पत्ति		
मुद्रती खाता तथा सहायक कम्पनीमा अल्पकालिन सापटि	३२५,०१२,९१०.७३	१,४३६,७७६,३९३.३६
अन्य चालू सम्पत्ति	१,७८१,२६९,०९०.२६	६०२,२३३,८३८.३९
नगद तथा नगद सरह	१९२,६८१,४७१.०८	१४०,७६५,३२८.५८
चालू कर सम्पत्ति (खुद)	-	७,३४७,४७४.२४
कुल चालू सम्पत्ति	२,८५२,५५८,३५०.१०	२,३८६,५४०,७६६.०६
कुल सम्पत्ति	<u>९९,९१८,५७०,५७८.२४</u>	<u>९९,३९६,६८४,६६८.५८</u>
इक्विटी तथा दायित्व		
इक्विटी		
चुक्ता पूँजी	८,७८२,३९६,९२३.८३	७,९८३,९९७,२०३.४५
संचित नाफा	२,६८५,११५,५६१.७६	२,९६४,७०३,२८३.१५
जम्मा इक्विटी तथा दायित्व	११,४६७,५१२,४८५.५९	१०,९४८,७००,४८७.४०
सेवानिवृत्ति योजना	१८५,६७५,५००.००	१७०,५४०,६१९.८२
स्थगित कर दायित्व	१२७,२९२,९६९.६९	१०६,१६३,९४२.४७
कुल दिर्घकालिन दायित्व	३१२,९६८,४६९.६९	२७६,७०४,५६२.२९
चालू दायित्व		
कर्मचारी लाभका लागि प्रावधान	२१,८०४,९०७.१७	१८,९७१,१३६.१७
संस्थागत सामाजिक उत्तरदायित्व कोष	१९,२४५,५२०.७५	१९,४६९,३४९.४४
वित्तीय दायित्व		
व्यापारिक तथा अन्य भुक्तानीयोग्य दायित्व	६३,५६३,२५३.०२	१३२,८३९,१३३.७५
चालू कर दायित्व (खुद)	३३,४७५,९४२.०२	
कुल चालू दायित्व	९३८,०८९,६२२.९६	१७१,२७९,६१९.३६
कुल इक्विटी तथा दायित्व	<u>९९,९१८,५७०,५७८.२४</u>	<u>९९,३९६,६८४,६६८.५८</u>
संभावित दायित्व र प्रतिवद्धताहरु	२८८,५३७,४६९.९६	

नाफा/(नोक्सान) हिसावको विवरण

२०८१ श्रावण १ गतेदेखि २०८२ असार मसान्तसम्मको

रूपैयाँ

विवरण	आ.व. २०८१/०८२ (२०२४/२५)	आ.व. २०८०/०८१ (२०२३/२४)
विद्युत विक्री आय	१,१२५,७०७,९१६.५८	१,११५,९१८,९६१.३०
प्रत्यक्ष खर्च	२५९,४०४,९७८.५३	२६९,६००,५७६.५१
खुद नाफा/(नोक्सान)	८६६,३०२,९३८.०५	८४६,३१८,३८४.७९
कर्मचारी खर्च	५७,७७९,१८४.५८	६४,८६६,०८०.६५
सञ्चालन तथा प्रशासनिक खर्च	२७,८९१,४१५.०२	२२,९१३,९७८.११
हास तथा मूल्य हास	७४,२६६,७४६.२५	७३,२७७,४७८.०२
सञ्चालनबाट नाफा/(नोक्सान)	७०६,३६५,५९२.२०	६८५,२६०,८४८.०१
वित्तिय आय	१३४,७४६,३४९.६६	१६०,८९७,१५०.६२
अन्य आय	३७,०३३,७६३.७६	६,२११,०७५.७४
सम्पति विक्री गर्दाको नोक्सानी	२२,८५७.६३	
सहायक/सम्बद्ध कम्पनीहरुको नतिजा नाफा/(नोक्सान), कर्मचारी वोनश र कर	८७८,१२२,८४७.९९	८५२,३६९,०७४.३८
अगाडिको नाफा		
कर्मचारी वोनश तथा कर अगाडिको नाफा/(नोक्सान)	८७८,१२२,८४७.९९	८५२,३६९,०७४.३८
कर्मचारी वोनश	१७,५६२,४५६.९६	१७,०४७,३८१.४९
कर अगाडिको नाफा/(नोक्सान)	८६,०५६०,३९१.०३	८३५,३२१,६९२.८९
आयकर खर्च/(आय)	१७७,२०५,९३०.०५	१४९,९२१,६९९.०२
चालू कर खर्च/(आय)	१५६,४८०,६०६.९३	१५७,८०४,३७९.४०
स्थगन कर खर्च/(आय)	२०,७२५,३२३.१२	७,८८२,६८०.३८
कर पछाडिको नाफा	६८३,३५४,४६०.९८	६८५,३९९,९९३.८७
संस्थागत सामाजिक उत्तरदायित्व कोष	६,८३३,५४४.६१	६,८५३,९९९.९४
यस आ.व. को नाफा/(नोक्सान)	६७६,५२०,९९६.३७	६७८,५४५,९९३.९३
प्रति शेयर आधारभूत आमदानी (रु.)	७.७०	७.७३

नगद प्रवाह विवरण

२०८२ साल असार मसान्तको

विवरण	२०८२/०३/३२ (१६/०७/२०२५)	२०८१/०३/३१ (१५/०७/२०२४)
सञ्चालन गतिविधिबाट नगद प्रवाह विवरण		
कर पछिको नाफा/(नोकशान)	६७८,४९९,९४२	६९३,७३८,६७९
गैह नगद तथा गैह सञ्चालन समायोजन		
हास तथा अबक्षय	७४,२६६,७४६	७३,२७७,४७८
आयकरका लागि प्रावधानहरू	१५६,४८०,६०७	१५७,८०४,३७९
वित्तिय आय	(१३४,७४६,३५०)	(१६०,८९७,९५१)
स्थगन कर खर्च/(आय)	२९,१२९,०२७	(४,७७०,९२६)
सम्पत्ति विक्रीबाट भएको नोकशानी	२२,८५८	-
कर्मचारी सेवानिवृत्ति योजनामा बृद्धि	१५,१३४,८८०	१,४७३,०५६
विदेशी विनिमयमा (नाफा)/नोकशान	(१७९,५६८)	(२१७,५३९)
अधिल्लो वर्षको खर्च	-	१,२६६,९९५
सञ्चालन सम्पत्ति तथा दायित्वमा परिवर्तन		
सञ्चालन सम्पत्तिमा परिवर्तन	(१,५३३,२१२,३९९)	१७२,७७४,६२०
सञ्चालन दायित्वमा परिवर्तन	(६६,६६५,९३८)	१२,५०९,७९५
सञ्चालन गतिविधिमा उपयोग भएको नगद	(७८९,२७८,९९४)	९४६,९५८,५०७
लगानी गतिविधिबाट नगद प्रवाह		
सम्पत्ति, प्लाट तथा उपकरणहरूको खरिद	(५७५,५९६,७८०)	(११,४३५,०२८)
चालूपूँजिगत खातामा कमि/(बृद्धि)	४५८,२१२,२५७	(१८८,९७९,५७४)
अल्पकालिन लगानीमा कमि/(बृद्धि)	१,१११,७६३,८८३	(१६२,५३१,३३१)
दिर्घकालिन लगानीमा कमि/(बृद्धि)	(१२,७७३,४०६)	३४८,१८३,१७९
लगानी तथा बैक मौज्दाताबाट भएको आय	१३४,७४६,३५०	१६०,८९७,९५१
सहायक कम्पनीको लगानीमा कमि/(बृद्धि)	३,६८०,३७५,९००	१,७०९,४८३,६००
सम्बद्ध कम्पनीको लगानीमा कमि/(बृद्धि)	(३,६८०,३७५,९००)	(२,२२०,०००,०००)
लगानी गतिविधिबाट खुद नगद प्रवाह	१,११६,३५९,९०३	(३७२,३८२,००४)
आव २०८०/०८१ को लाभांश वितरण	१५९६७९९४४१०८	(३६२,९०८,९६४)
सापाटिमा बृद्धि/(कमी)	-	-
आयकर भुक्तानी	(११५,६५७,१११)	(१६४,३८७,३१८)
वित्तिय गतिविधिबाट खुद नगद (प्रयोग)	(२७५,३३७,१३५)	(५२७,२९६,२८८)
नगद तथा नगद सरहको खुद बृद्धि/(कमी)	५९,७३६,५७४	४७,२८०,२२२
वर्षको शुरुमा नगद तथा नगद सरह	१४०,७६५,३२९	९३,२६७,५६८
विनिमय दर परिवर्तनको नगद र नदग समतुल्यहरूमा प्रभाव	१७९,५६८	२१७,५३९
वर्षान्तमा नगद तथा नगद तुल्य	१९२,६८१,४७१	१४०,७६५,३२९

ईक्विटिमा भएको परिवर्तन

२०८२ साल असार मसान्तको

विवरण	शेयर पूँजी	सञ्चित नाफा	कुल
२०८० श्रावण १ गतेको शुरु मौज्दात	७,२५८,१७९,२७६	३,३५९,६९९,४९६	१०,६१७,८७०,७७२
समायोजन/पुनर्मूल्यांकन	-	-	-
समायोजन/पुनर्मूल्यांकन पछि २०८० श्रावण १ गतेको मौज्दात	७,२५८,१७९,२७६	३,३५९,६९९,४९६	१०,६१७,८७०,७७२
यस वर्षको नाफा		६७८,५४५,९९४	६७८,५४५,९९४
शेयर जारी			-
वोनेश शेयर जारी	७२५,८१७,९२८	(७२५,८१७,९२८)	-
नगद लाभांश भुक्तानी		(३६२,९०८,९६४)	(३६२,९०८,९६४)
अन्य कम्पेरिहेन्सिभ आय/(नोक्षानी)		१५,१९२,६८५	१५,१९२,६८५
२०८२ असार मसान्तको अन्तिम मौज्दात	७,९८३,९९७,२०४	२,९६४,७०३,२८४	१०,९४८,७००,४८८
२०८१ श्रावण १ गतेको शुरु मौज्दात	७,९८३,९९७,२०४	२,९६४,७०३,२८४	१०,९४८,७००,४८८
समायोजन/पुनर्मूल्यांकन	-	-	-
समायोजन/पुनर्मूल्यांकन पछि २०८१ श्रावण १ गतेको मौज्दात	७,९८३,९९७,२०४	२,९६४,७०३,२८४	१०,९४८,७००,४८८
यस वर्षको नाफा		६७८,५२०,९९६	६७८,५२०,९९६
शेयर जारी			-
वोनेश शेयर जारी	७९८,३९९,७२०	(७९८,३९९,७२०)	-
नगद लाभांश भुक्तानी		(१५९,६७९,९४४)	(१५९,६७९,९४४)
अन्य कम्पेरिहेन्सिभ आय/(नोक्षानी)		१,९७९,०२६	१,९७९,०२६
प्रत्यक्षरूपमा ईक्विटिमा मान्यता प्राप्त शेयरधनीहरूसंगको कारोबार			
शेयर व्यवस्थापन खर्च		-	-
अन्य		-	-
२०८२ असार ३२ गतेको अन्तिम मौज्दात	८,७८२,३९६,९२४	२,६८५,९९५,५६२	११,४६७,५१२,४८६

चिलिमे जलविद्युत कम्पनी लिमिटेड

तीन महले

कम्पनीको प्रबन्ध पत्रमा संशोधन

दफा	भइरहेको व्यवस्था	संशोधित व्यवस्था	कारण र औचित्य
५	<p>(क) कम्पनीको अधिकृत पूँजी रु.९,००,००,००,०००/- (नौ अर्ब) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको ९,००,००,००० (नौ करोड) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>(क) कम्पनीको अधिकृत पूँजी रु.१०,००,००,००,०००/- (दश अर्ब) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको १०,००,००,००० (दश करोड) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>कम्पनीको सञ्चित मुनाफाबाट बोनस शेयर जारी गर्ने प्रयोजनार्थ उक्त रकमलाई प्रति शेयरमा विभाजन गरिएको छ ।</p>
५	<p>(ख) कम्पनीको जारी पूँजी रु.८,७८,२३,९६,९२४/- (आठ अर्ब अठहत्तर करोड तेइस लाख छ्यानब्बे हजार नौ सय चौबीस) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको ८,७८,२३,९७० (आठ करोड अठहत्तर लाख तेइस हजार नौ सय सत्तरी) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>(ख) कम्पनीको जारी पूँजी रु.९,४८,४९,८८,६७८/- (नौ अर्ब अद्वालीस करोड उन्चास लाख अठासी हजार छ सय अठहत्तर) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको ९,४८,४९,८८६.७८ (नौ करोड अद्वालीस लाख उन्चास हजार आठ सय छ्यासी दशमलव सात आठ) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>जारी गर्ने प्रयोजनार्थ उक्त रकमलाई प्रति शेयरमा विभाजन गरिएको छ ।</p>

कम्पनीको नियमावलीमा संशोधन

दफा	भइरहेको व्यवस्था	संशोधित व्यवस्था	कारण र औचित्य
७	<p>(क) कम्पनीको अधिकृत पूँजी रु.९,००,००,००,०००/- (नौ अर्ब) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको ९,००,००,००० (नौ करोड) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>(क) कम्पनीको अधिकृत पूँजी रु.१०,००,००,००,०००/- (दश अर्ब) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको १०,००,००,००० (दश करोड) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>कम्पनीको सञ्चित मुनाफाबाट बोनस शेयर जारी गर्ने प्रयोजनार्थ उक्त रकमलाई प्रति शेयरमा विभाजन गरिएको छ ।</p>
७	<p>(ख) कम्पनीको जारी पूँजी रु.८,७८,२३,९६,९२४/- (आठ अर्ब अठहत्तर करोड तेइस लाख छ्यानब्बे हजार नौ सय चौबीस) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको ८,७८,२३,९७० (आठ करोड अठहत्तर लाख तेइस हजार नौ सय सत्तरी) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>(ख) कम्पनीको जारी पूँजी रु.९,४८,४९,८८,६७८/- (नौ अर्ब अद्वालीस करोड उन्चास लाख अठासी हजार छ सय अठहत्तर) हुनेछ । उक्त रकमलाई प्रति शेयर रु.१००/- (एक सय) दरको ९,४८,४९,८८६.७८ (नौ करोड अद्वालीस लाख उन्चास हजार आठ सय छ्यासी दशमलव सात आठ) कित्ता शेयरमा विभाजन गरिएको छ ।</p>	<p>जारी गर्ने प्रयोजनार्थ उक्त रकमलाई प्रति शेयरमा विभाजन गरिएको छ ।</p>

Chilime Hydropower Plant Operation & Maintenance Activities

Operation

During the fiscal year 2081/82, the Chilime Hydropower Plant continued to operate in a reliable and efficient manner despite facing significant external challenges. The Plant Loading Factor improved to 83.41 percent, compared to 82.72 percent in the preceding fiscal year. This improvement was achieved notwithstanding the adverse impacts of the Rasuwa-Bhotekoshi flood, which posed considerable operational challenges to hydropower projects across the region. The enhanced performance reflects the effectiveness of plant operations and the timely and prudent management of available resources.

Throughout the year, the plant maintained a high level of operational readiness, with overall availability recorded at 95.09 percent. Although this represented a marginal decline from 96.68 percent in the previous fiscal year, both generating units demonstrated consistent performance. Unit-1 achieved an availability of 95.38 percent, while Unit-2 recorded 94.80 percent availability. These results underscore the plant's dependable and stable operation even under challenging conditions.

During the reporting period, the plant supplied a total of 146.796 GWh of electricity to the Nepal Electricity Authority (NEA), exceeding the contracted energy requirement of 132.809 GWh. Internal consumption and station auxiliary use amounted to 0.96255 GWh. Energy losses attributable to outages increased to 8.447 GWh, compared to 5.661 GWh in the previous fiscal year. This increase was primarily due to essential maintenance activities and system protection measures implemented to ensure long-term operational reliability and safety.

The plant's strong operational performance was supported by the efficient functioning of electro-mechanical equipment and the sound condition of civil structures, which enabled flexible and stable operations. During the year, the plant generated 132.809 GWh of Adjusted Deemed Energy, which is close to the fixed Deemed Energy level of 132.917 GWh, and produced an additional 18.012 GWh of Excess Energy. Notably, 100 percent of the Excess Energy generated during the year was fully compensated, thereby contributing positively to the plant's overall financial and operational performance.

Major Maintenance, Flood Impact and Recovery

Chilime Hydropower Plant, with an installed capacity of 22.1 MW, has been in continuous operation for more than two decades and remains an important contributor to the national power system. During the reporting year, the plant undertook several major maintenance activities while also facing an exceptional natural disaster caused by severe flooding in the Rasuwa Bhotekoshi River. This section of the Annual General Meeting (AGM) report presents these events in a clear and transparent manner so that shareholders and the General Public can understand the challenges faced, the actions taken, and the outcomes achieved.

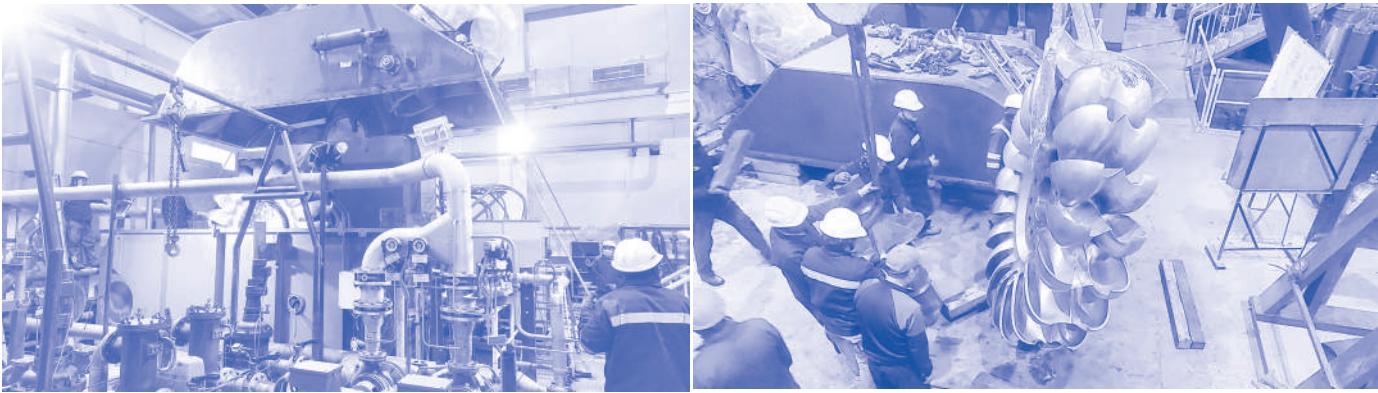
During the year, priority was given to maintaining the reliability, safety, and efficiency of plant operations. One of the most significant maintenance activities was the cleaning of the picking-up pondage. Over time, especially during the monsoon season, large amounts of silt, sand, and debris accumulate in the pondage. If not removed in time, this sediment reduces the effective storage volume and increases the amount of abrasive material entering the turbines, which can accelerate wear and reduce efficiency. To address this issue, the pondage was cleaned using a flushing method supported by a wheel loader. This approach allowed rapid and effective removal of accumulated sediment with minimum manual work and reduced outage duration. As a result, the pondage capacity was restored, and the risk of excessive silt entering the turbine system was significantly reduced.



Another major maintenance activity during the year was related to the Pelton turbine system. Pelton turbines operate under high head conditions and are particularly sensitive to erosion when water contains fine sand and silt. Over long periods of operation, this erosion affects critical components such as the nozzle sets and runner buckets. During the reporting year, the nozzle sets of the Pelton runners were replaced as part of scheduled major maintenance. In addition, the Pelton runner of Unit-2 was completely replaced due to advanced wear. These interventions were essential to restore turbine performance. After the replacement,

improvements were observed in jet quality, operational stability, and overall turbine efficiency, along with a reduction in vibration and abnormal operating conditions. The work was completed using available OEM-compatible spare parts and in-house technical expertise, which helped avoid prolonged shutdowns.

Alongside these major maintenance works, all routine annual maintenance activities were carried out on generators, transformers, and protection and control systems. Generator maintenance included inspection and lubrication of bearings, insulation resistance and polarization index tests, and cleaning of air- and water-cooling systems. These activities are vital to ensure electrical insulation health and to prevent overheating during operations. Power transformers were maintained through oil quality testing, inspection of bushings, tightening of electrical connections, and checking of cooling arrangements. Similarly, protection and control systems were tested and calibrated to ensure reliable operation of relays, interlocks, alarms, and DC supply systems. Although these activities



are considered routine, they play a critical role in preventing forced outages and ensuring safe plant operation.

While the planned maintenance works were successfully completed, the plant faced an extraordinary challenge due to a severe flood in the Rasuwa Bhotekoshi River. On the night of 24 Ashadh 2082 (early July 2025), an intense and destructive flood occurred upstream. Due to the high flood level, water entered the tailrace system and subsequently flooded the machine hall floor. This event was unprecedented in its scale and impact on the plant. As a safety measure, the plant was immediately shut down, and generation had to be stopped completely.



The flood caused widespread disruption inside the powerhouse. Floodwater mixed with silt and debris entered machine hall areas, pits, and auxiliary rooms, affecting several mechanical and electrical components. As a result, Chilime Hydropower Plant remained fully shut down for approximately nine days. During this period, both power generation and revenue were lost, and all efforts were focused on damage assessment, cleaning, and recovery. The situation required round-the-clock involvement of plant staff, management, and supporting teams.

The recovery process after the flood was intensive and carefully managed. The first priority was dewatering the machine hall and other flooded areas using pumps and temporary arrangements. Once water levels were brought under control, accumulated silt, mud, and debris were removed manually and mechanically. Damaged equipment was identified, cleaned, dried, tested, and either repaired or replaced as required. Electrical components such as sensors, switches, and transducers were inspected thoroughly to ensure safety before re-energization. Cooling systems and submersible pumps were restored to operational condition, and the generator cooling radiator of Unit-2, which was damaged by flooding, was replaced.

After auxiliary systems were restored, the units were commissioned step by step. Each system was tested individually, followed by integrated testing and synchronization with the grid. Only after confirming that all safety, protection, and control systems were functioning properly was full generation resumed. The entire recovery process, from the flood incident to restoration of full capacity, took exactly nine days. Completing such a complex recovery within this time frame reflects the strong technical capability, coordination, and commitment of the plant team.

The flood resulted in damage to several pieces of equipment and civil structures. Major items affected included portal yard protection concrete works, cooling water submersible pumps, turbine pit submersible pumps, angular transducers installed on nozzle systems, limit switches and pressure sensors related to the main inlet valve, the generator radiator of Unit-2, and generator flow sensors of both units. Based on the latest billing values, the total estimated cost of damaged equipment amounted to approximately NPR 8.92 million. These figures have been documented and submitted to the relevant authorities for record and further action.



In addition to physical damage, the plant also suffered significant generation loss due to the forced shutdown. With an installed capacity of 22 MW and an outage duration of approximately 8.5 days, the estimated energy loss was about 4.7 million kilowatt-hours. Based on prevailing power purchase rates, the approximate revenue loss due to this outage is estimated at around NPR 28 million. This highlights the financial impact of natural disasters on hydropower projects, beyond the direct cost of damaged equipment.

Despite these challenges, the overall outcome of the year demonstrates resilience and effective management. Major scheduled

maintenance works were completed successfully, improving plant efficiency and reliability. The flood, although severe and disruptive, was managed through timely shutdown, systematic recovery, and efficient use of available resources. The plant was restored to full operation within a relatively short period, minimizing long-term impacts on power supply.

Looking ahead, the experiences of the reporting year have provided valuable lessons. The importance of regular sediment management, timely replacement of worn turbine components, and robust emergency preparedness has been reinforced. Based on these experiences, the company will continue to strengthen maintenance planning, disaster risk mitigation measures, and coordination with relevant authorities to enhance the long-term sustainability of Chilime Hydropower Plant.

In conclusion, the reporting year was marked by both significant technical achievements and serious natural challenges. Through disciplined maintenance practices, rapid response to emergencies, and strong teamwork, Chilime Hydropower Plant continued to fulfill its role in supporting Nepal's power system. The management remains committed to transparency, operational excellence, and continuous improvement in the years ahead.

Corporate Social Responsibility (CSR):

Chilime Hydropower Company Limited: Empowering Our Communities

At Chilime Hydropower, we believe our success is tied to the well-being of the communities that host us. In the current fiscal year, we have invested approximately **NRs. 14 Million** into local development, focusing on disaster resilience, education, sustainable livelihoods, and public safety in **Amachodingmo** and **Gosainkunda** Rural Municipalities.

1. Disaster Resilience & Major Infrastructure

Following the devastating floods of late 2081 (Ashwin 11-12), Chilime took immediate action to protect local land and community assets.

- **River Protection:** Invested NRs. 7.79 Million to reinforce the banks of the Bemding River, preventing further erosion and safeguarding nearby settlements.
- **Flood Mitigation and Irrigation Support:** Conducted boulder rip-rap and protection works at Goljungbensi for the Chilime River to secure the area against future flooding and Maintained and repaired local irrigation channels to ensure farmers have a steady water supply for their crops at approx. NRs. 1.4 Million.



2. Education & Youth Support

We believe in building a safe environment for the next generation. **Parwatikunda School Improvements:** Invested NRs. 1.91 Million to construct essential drainage systems, protection walls, and security fencing. We also performed land leveling to improve the school's grounds for students.

3. Cultural and Tourism Value Enhancement

Rasuwa is a hub for both spiritual and natural tourism. We believe in preserving the sites that define our community's identity. **Temple & Heritage Maintenance:** Invested NRs. 679,745 for the maintenance of the Shiv Temple and the installation of flat stone flooring around the Buddha and temple premises in Syafrubensi. This enhancement improves the experience for both local devotees and tourists.

4. Other (Livelihood, Economic Empowerment, Community Safety & Public Lighting, Environmental Sustainability & Culture)

The Corporate Social Responsibility (CSR) activities for the fiscal year 2081/082 are focused on rural infrastructure, environmental sustainability, and local livelihood support in the Amachodingmo and Gosainkunda Rural Municipalities.

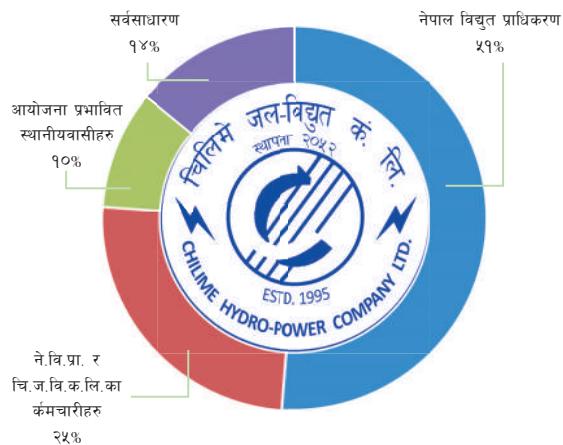
Summary of Other Expenditures

- **Environmental Conservation:** Significant investment in the "Green Village" initiative, involving the planting of trees and the installation of iron fencing for their protection.
- **Infrastructure & Road Maintenance:** Consistent support for local transportation through the provision of diesel for road repairs and Gabion boxes for bridge maintenance and riverbank protection.
- **Public Lighting & Electrification:** Extensive work on community safety and visibility, including the installation of streetlights (LED bulbs, service cables) and providing high-voltage electrical equipment like tubular poles and GI channels.
- **Livelihood & Agriculture:** Support for local economic productivity by providing complete sets of Rice Mills and Wheat Grinders, as well as water pumps for local use.
- **Others**
- **Approximate Total Cost:** of several small helps and supports are the total expenditure for these CSR activities is: Total Cost: Approx. **NPR 2.25 Million.**

Our Impact: Through these initiatives, Chilime Hydropower continues to go beyond power generation, ensuring that the benefits of our project result in safer roads, better schools, and more prosperous homes for the people of Rasuwa.

शेयर संरचना

चिलिमे जलविद्युत कम्पनी लि.



रसुवागढी हाइड्रोपावर कम्पनी लि.



सान्जेन जलविद्युत कम्पनी लि.



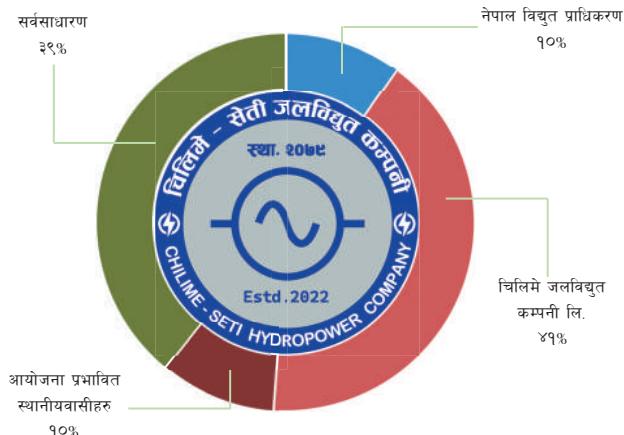
मध्य भोटेकोशी जलविद्युत कम्पनी लि.



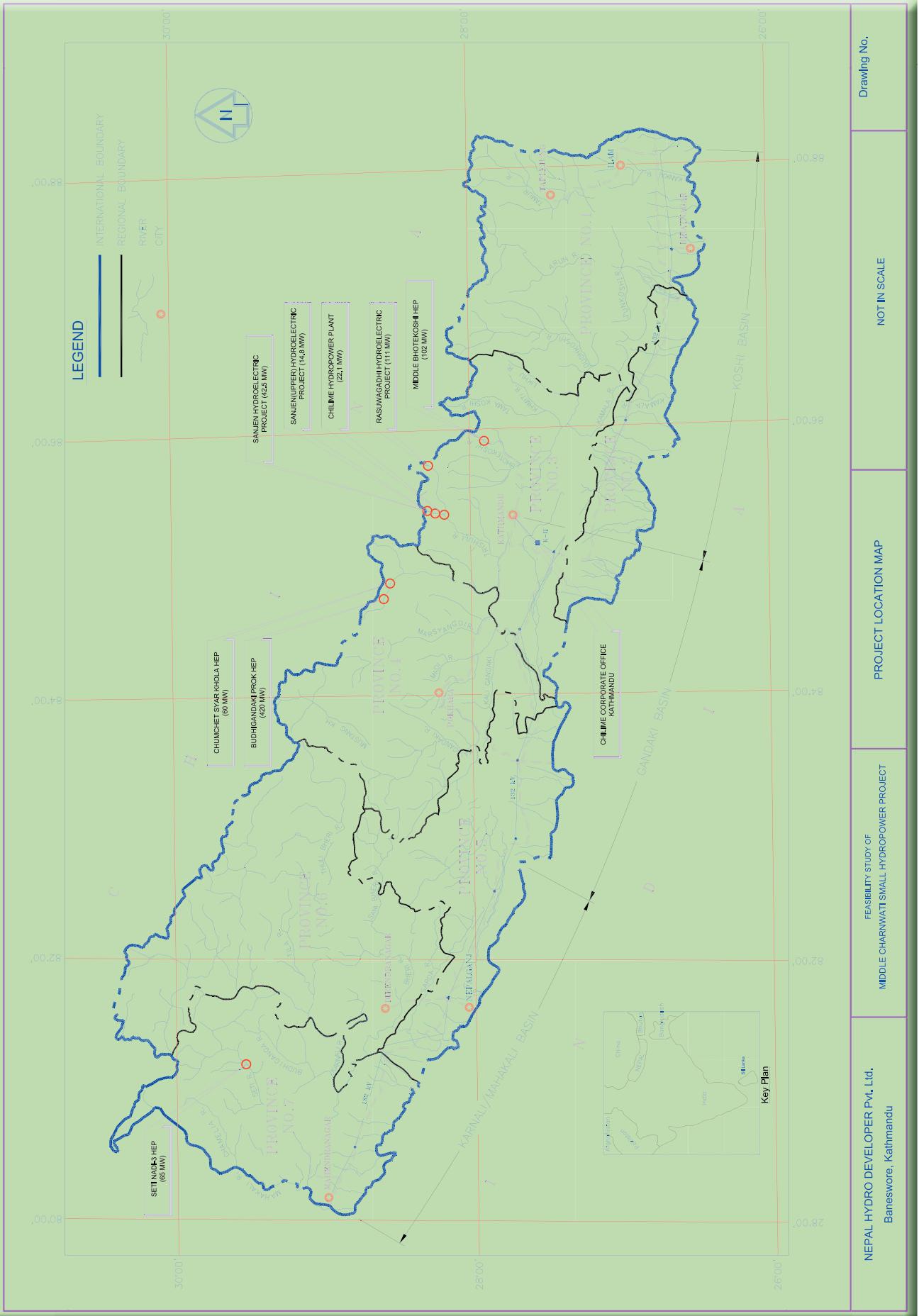
चिलिमे इंजिनियरिङ एण्ड सर्भिसेस कम्पनी लि.

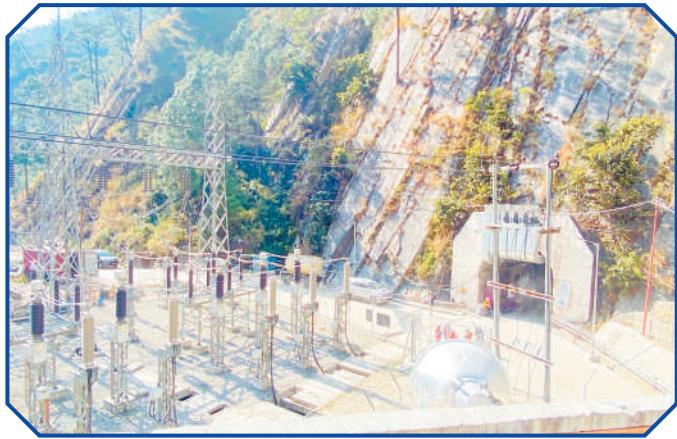


चिलिमे सेती जलविद्युत कम्पनी लि.



Project Locations





रसुवागढी जलविद्युत आयोजना

आयोजनाको स्थल: गोसाईकुण्ड गाउँपालीका रसुवा (तत्कालिन थुमन र टिमुरे गा.वि.स., रसुवा)

स्रोत नदी: भोटेकोशी नदी, (त्रिशूली खोला मिसिएपछि त्रिशूली भनिने)

आयोजना किसिम: रन-अफ-रिमर

डिजाइन डिस्चार्ज: ८० घनमिटर प्रतिसेकेण्ड

ग्रस हेड: १६७.९ मी.

डाईभर्सन वेयर: ७९.३ मी. लम्बाई \times ८.५ मी. उचाई

डिसिल्टिङ वैसिन: भूमिगत-३ वटा (१२५ मी. \times १५ मी. \times २३ मी.)

हेडरेस सुरुङ्ग: ४१८.५ मी. लम्बाई र ७.० मी. व्यास (फिनिस सेक्सन)

सर्ज टैंक: ६० मी. उचाई \times १६ मी. व्यास

पेनस्टक: ३४१ मी. लम्बाई, ४.५ मी. देखि २.५ मी. व्यास

पावरहाउस: भूमिगत पावरहाउस ७६ मी. लम्बाई \times १५ चौडाई \times ३५ मी. उचाई

टेलरेस सुरुङ्ग: ६१० \times ८ मी. \times ६ मी. साइज

टर्बाइन: ३ \times ३८.५ मे.वा. फ्रान्सिस

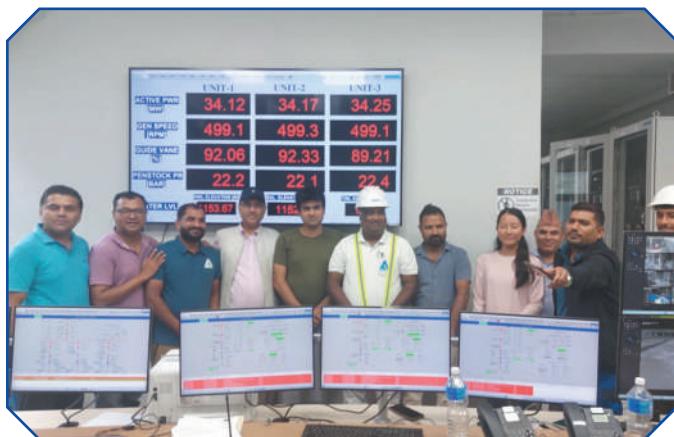
जेनेरेटर: ३ \times ४३.७५ एम.भि.ए.

जडित क्षमता: १११ मे.वा.

वार्षिक विक्रीयोग्य विद्युत शक्ति: ६१ करोड ३८ लाख युनिट
(६१३.८७ मे.वा. / घण्टा वार्षिक)

अनुमानित लागत: रु. २४ अर्ब ९९ करोड (निर्माण अवधिको व्याज समेत)

व्यापारिक उत्पादन मिति: २०८१ साल पौष महिना १६ गते



मध्य भोटेकोशी जलविद्युत आयोजना

आयोजनाको स्थल : साविकको गाति र मार्मिङ गाविस, सिन्धुपाञ्चोक)

स्रोत नदी : भोटेकोशी नदी

आयोजना किसिम : रन-अफ-रिभर

डिजाइन डिस्ट्र्यार्ज : ५०.८ घनमिटर प्रतिसेकेण्ड

ग्रस हेड : २३५ मी.

डिसिल्टिङ बेसन : सतहगत श्वटा (१००मी. X १३मी. X ८.५मी.)

हेडरेस सुरुच्छ : ७२४ मी. लम्बाई

सर्ज टैक : ५० मी. उचाई X १४ मी. व्यास

पेनस्टक : ६७७ मी. लम्बाई, ३६ मी. व्यास

पावरहाउस : सतहगत पावरहाउस

टर्बाइन : ३ X ३४ मे.वा. फ्रान्सिस

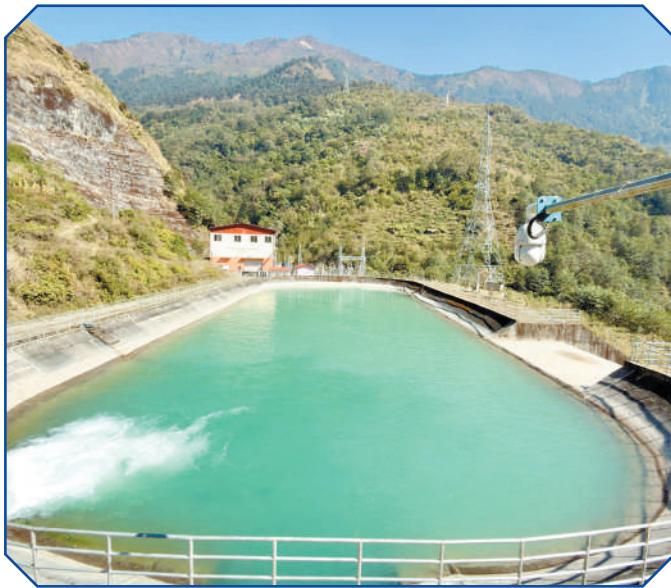
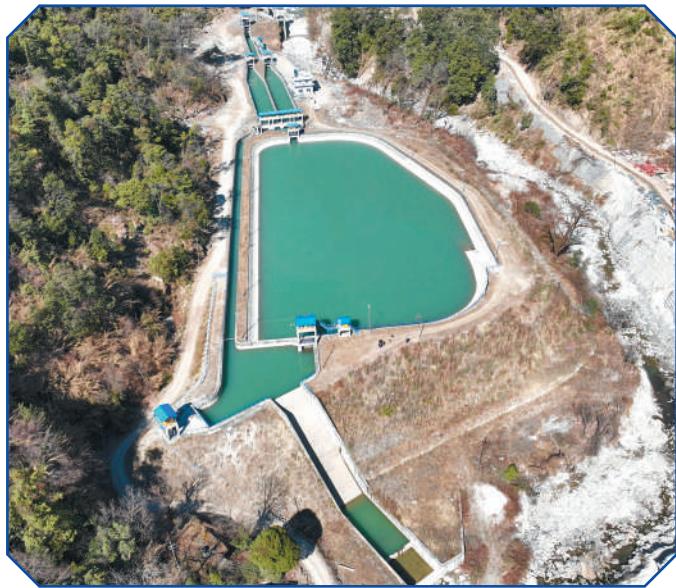
जेनरेटर : ३ X ४० एम.भि.ए. (थ्रि फेज)

जडित क्षमता : १०२ मे.वा.

वार्षिक विक्रीयोग्य विद्युत शक्ति: ५४ करोड २३ लाख युनिट

अनुमानित लागत : रु. २३ अर्ब ४८ करोड (निर्माण अवधिको व्याज समेत)

व्यापारिक उत्पादन भित्र: २०८२ साल कार्तिक महिना १६ गते



सान्जने (माथिल्लो) जलविद्युत आयोजना

आयोजनाको स्थल : पार्वतीकुण्ड, गाउँपालिका, रसुवा (तत्कालिन चिलिमे गा.वि.स., रसुवा)
स्रोत नदी : सान्जने नदी
आयोजना क्रिसिम : पिकिड रन-अफ-रिभर
डिजाइन डिस्चार्ज : ११.०७ घनमिटर प्रतिसेकण्ड
ग्रस हेड : १६९.३० मी.
डाइर्भर्सन बेयर : १४ मी. लम्बाई × ३.३ मी. उचाई
पिकिड जलाशय : १३३ मी., लम्बाई × ७२ मी., चौडाई, ४४१७८ घनमिटर
हेडरेस सुरुच्छ : १३९६ मी. लम्बाई × ३.३ मी. × ३.४५ मी. सेक्षण
सर्ज टैक : ४० मी. उचाई × ६ मी. व्यास
पेनस्टक : ४६७ मी. लम्बाई
पावर हाउस : ३४ मी. लम्बाई × १२ मी. चौडाई × १८ मी. उचाई (सतहगत)
टर्बाइन : ३ × ५.१ मे.वा. फ्रान्सिस
जेनरेटर : ३ × ५.८५ एम.भि.ए. (थ्रि फेज)
जडित क्षमता : १४.८ मे.वा.
वार्षिक विकीयोग्य विद्युत शक्ति: ८ करोड २४ लाख युनिट
अनुमानित लागत : रु. ३ अर्ब ७८ करोड ३५ लाख (निर्माण अवधिको व्याज समेत)
व्यापारिक उत्पादन मिति : २०८०/०६/२९

सान्जने जलविद्युत आयोजना

आयोजनाको स्थल : पार्वतीकुण्ड, गाउँपालिका, रसुवा (तत्कालिन चिलिमे गा.वि.स., रसुवा)
स्रोत नदी : सान्जने नदी र छुच्छुड खोला
आयोजना क्रिसिम : क्याकेड रन-अफ-रिभर
डिजाइन डिस्चार्ज : ११.५७ घनमिटर प्रतिसेकण्ड
ग्रस हेड : ४४२ मी.
ट्रैन्टेक : ४५ मी. लम्बाई × १६ मी. चौडाई
हेडरेस सुरुच्छ : ३५९४ मी. लम्बाई × ३.३ मी. × ३.४५ मी. सेक्षण
सर्ज टैक : ५१ मी. उचाई × ५.५ मी. व्यास
पेनस्टक : १०२० मी. लम्बाई
पावर हाउस : ४३.२ मी. लम्बाई × १२ मी. चौडाई × २९.७ मी. उचाई (सतहगत)
(सतहगत)
टर्बाइन : ३ × १५ मे.वा. पेल्टन
जेनरेटर : ३ × १६.८५ एम.भि.ए. (थ्रि फेज)
जडित क्षमता : ४२.५ मे.वा.
वार्षिक विकीयोग्य विद्युत शक्ति: २४ करोड १८ लाख युनिट
अनुमानित लागत : रु. ३ अर्ब ५६ करोड ७३ लाख (निर्माण अवधिको व्याज समेत)
व्यापारिक उत्पादन मिति : २०८१/०९/०९

टिपोट

टिपोट





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INTERNATIONAL STANDARD ORGANIZATION CERTIFIED

ISO 9001:2015 No. BN22140/21052
ISO 14001:2015 No. BN22140/21053