

सयपत्री हाइड्रोपावर लिमिटेड चावहिल, काठमाण्डौ																																																																																																																																																																						
छैटौं वार्षिक साधारण सभाको सम्बन्धी सूचना																																																																																																																																																																						
श्री शेयरधनी महानुभावहरू, प्रथम पटक प्रकाशित मिति २०७९/०९/०९ मिति २०७९/०८/२८ मा बसेको यस कम्पनीको सञ्चालक समितिको ६३ औं बैठकको निर्णयानुसार कम्पनीको छैटौं वार्षिक साधारण सभा निम्न मिति, समय र स्थानमा निम्न विषयहरूमा छलफल तथा निर्णय गर्न बस्ने भएको हुँदा सम्पूर्ण शेयरधनी महानुभावहरूको उपस्थितिको लागि यो सूचना प्रकाशन गरिएको छ।																																																																																																																																																																						
समा बस्ने मिति, समय र स्थान मिति: २०७९ साल पौष महिना २३ गते (तदनुसार सन् २०२३ जनवरी ७) शनिवार। समय: बिहान ८:३० बजे। स्थान: सूर्य क्यान्टरेन्ज एन्ड पाटी प्यालेस, धुम्बाराही, काठमाण्डौ।																																																																																																																																																																						
छलफल तथा निर्णयका लागि निर्धारित विषयसूची (क) सामान्य प्रस्ताव: (१) आर्थिक वर्ष २०७८/०७९ को सञ्चालक समितिको प्रतिवेदन बारे। (२) लेखापरीक्षकको प्रतिवेदन सहित २०७८ आषाढ मसान्तको वासलात, सोही मितिमा समाप्त आर्थिक वर्ष २०७८/०७९ को नाफा नोक्सान हिसाब तथा नगद प्रवाह विवरण लगायतका वित्तीय विवरणहरू बारे छलफल गरी स्वीकृत गर्ने बारे। (३) कम्पनी ऐन, २०६३ को दफा १११ अनुसार आर्थिक वर्ष २०७९/०८० को लेखापरीक्षण गर्न लागि लेखापरीक्षक नियुक्ति गर्ने र निजको पारिश्रमिक निर्धारण गर्ने (कम्पनी ऐन, २०६३ को दफा १११(३) अनुसार बहालवाला लेखापरीक्षक डि.एन. शाह एण्ड एसोसिएट्स (D.N. Shah & Associates), चार्टर्ड एकाउन्टेन्ट्स पुनः नियुक्ति हुन योग्य हुनुहुन्छ। (४) सर्वसाधारण शेयरधनीहरूको तर्फबाट प्रतिनिधित्व गर्ने २ (दुई) जना सञ्चालकहरूको निर्वाचन गर्ने बारे। (५) लेखापरीक्षण समिति लगायत अन्य समिति वा उपसमितिको बैठक भन्ना निर्धारण गर्ने बारे। (ख) विशेष प्रस्ताव (१) कम्पनीको प्रबन्धपत्र र नियमावलीमा संशोधन गर्ने बारे। (ग) विविध। (घ) कम्पनी संविधान।																																																																																																																																																																						
साधारण सभा सम्बन्धी अन्य जानकारी: (१) छैटौं वार्षिक साधारण सभा प्रयोजनको लागि कम्पनीको शेयरधनी दर्ता पुस्तिका मिति २०७९/०९/११ गते एक दिन बन्द रहनेछ। नेपाल स्टक एक्सचेंज लिमिटेडमा मिति २०७९/०९/१० गतेसम्म कारोबार भई न्यायिक रूपमा कम्पनीको शेयर रजिष्टर एन्ड रजिष्ट्रार तथा हस्ताक्षरणा प्रतिनिधि एन.आई.बिएल एस क्यान्टिले लिमिटेड, लाजिम्पाट, काठमाण्डौमा प्राप्त शेयर नामसारीको लिखितको आधारमा शेयरधनी दर्ता किताबमा कायम शेयरधनीहरूले सो साधारण सभामा भाग लिन र मतदान गर्न पाउने छन्। (२) साधारण सभामा भाग लिन ईच्छुक शेयरधनी महानुभावहरूलाई आफ्नो आधिकारिक परिचयपत्र (फोटो सहित हुन पर्नेछ) सहित शेयरधनी नाम र उनीको पता, गरिसकेको शेयरको हकमा हितग्राही खाता विवरण उचित रूपमा साधमा लिई आउनु हुन अनुरोध छ, अन्यथा सभाकक्षमा भित्र प्रवेश गर्न पाइने छैन। (३) शेयरधनी महानुभावहरूको उपस्थिति पुस्तिकामा दर्तासहित शेयरधनी पुस्तिका विहान ७:३० बजे देखि सभा सुल्ला गरिनेछ। (४) सञ्चालकको निर्वाचन सम्बन्धी कार्यक्रम मिति २०७९/०९/१७ मा कम्पनीको सूचना पाटी र कम्पनीको वेबसाईटमा प्रकाशन गरिनेछ। (५) साधारण सभामा भाग लिनका लागि प्रतिनिधि (प्रोक्सि) नियुक्त गर्न चाहने शेयरधनीहरूले प्रचलित कम्पनी कानूनले तोकेको ढाँचामा प्रतिनिधिपत्र (प्रोक्सि) फारम भरी सभा शुरू हुनुभन्दा कम्पनीमा ४८ घण्टा अगाडि कम्पनीको रजिष्टर्ड कार्यालय चावहिल, काठमाण्डौमा दर्ता गराई सक्नु पर्नेछ। (६) कम्पनीको शेयरधनी बाहेक अरुलाई प्रतिनिधि (प्रोक्सि) दिन र एकभन्दा बढी व्यक्तिलाई आफ्नो शेयर विभाजन गरी तथा अन्य कुनै किसिमबाट छुट्याई प्रतिनिधि (प्रोक्सि) दिन पाइने छैन, यसरी दिइएको प्रतिनिधि (प्रोक्सि) बदर हुनेछ। तर प्रतिनिधि (प्रोक्सि) नियुक्त गरिसकेपछि सम्बन्धित शेयरधनीले प्रतिनिधि फेरबदल गर्न चाहेमा यस अघि दिइएको प्रतिनिधिपत्र (प्रोक्सि) बदर गरी यो प्रतिनिधिपत्र (प्रोक्सि) लाई मान्यता दिइयो भने छुट्टै पत्र सहित प्रोक्सि फारम कम्पनीको रजिष्टर्ड कार्यालयमा सभा शुरू हुनु भन्दा कम्पनीमा ३६ घण्टा अगावै दर्ता गराएको अवस्थामा अघिल्लो प्रतिनिधिलाई स्वतः बदर भएको मानिनेछ। प्रतिनिधि (प्रोक्सि) लाई मान्यता दिइने छ। (७) प्रतिनिधि (प्रोक्सि) नियुक्त गरिसक्नु भएका शेयरधनी आफ्नै सभामा उपस्थित भई हाजिरी किताबमा दर्तासहित गर्नु भएमा अघि दिइएको प्रतिनिधि (प्रोक्सि) स्वतः बदर हुनेछ। (८) छलफलको विषय मध्ये विविध शिर्षक अन्तर्गत कुनै विषयमा सभामा छलफल गर्नु पर्ने भए ईच्छुक शेयरधनीले सभा हुनुभन्दा ७ (सात) दिन अगावै कम्पनीको रजिष्टर्ड कार्यालय चावहिल, काठमाण्डौमा आई उक्त विषय कम्पनी सचिव मार्फत सञ्चालक समितिको अध्यक्षलाई लिखित जानकारी दिनु पर्नेछ। तर सो कुरा अध्यक्षको अनुमति भएमा मात्र छलफल गरिनेछ। (९) एक भन्दा बढी व्यक्तिको संयुक्त नाममा शेयर दर्ता रहेको अवस्थामा सर्वसम्मतबाट प्रतिनिधि चयन गरिएको एक जनाले मात्र वा शेयरधनीको दर्ता किताबमा पहिलो नाम उल्लेख भएको व्यक्तिले साधारण सभामा भाग लिन सक्नु हुनेछ। (१०) नाबालक वा भिन्न शारीरिक क्षमताका शेयरधनीहरूको तर्फबाट कम्पनीको शेयर लगत दर्ता किताबमा संरक्षकको रूपमा नाम दर्ता भइरहेका महानुभावहरूले साधारण सभामा भाग लिन, मतदान गर्न वा प्रतिनिधि तोक्न सक्नु हुनेछ। (११) साधारण सभा सम्बन्धमा थप जानकारी आवश्यक परेमा कार्यालय समयभित्र कम्पनीको रजिष्टर्ड कार्यालय, चावहिल, काठमाण्डौमा सम्पर्क राख्न समेत अनुरोध गरिनेछ। (१२) शेयरधनी महानुभावहरूले व्यक्त गर्नु भएका मन्तव्य तथा प्रश्नहरूको सम्बन्धमा सञ्चालक समितिका तर्फबाट सामूहिक रूपले उत्तर दिन सकिनेछ। (१३) शान्ति सुरक्षाका कारण साधारण सभामा उपस्थित हुने शेयरधनी महानुभावहरूलाई यथासक्य भोला, व्याग नल्याउनु हुन अनुरोध छ। सभाको सुरक्षाका लागि सट्टिका सुरक्षाकर्मीहरूले शेयरधनी महानुभावहरू लगायत सभाकक्षमा प्रवेश गर्ने सबैको भोला, व्याग र शरीर जाँच गर्न सक्नेछन्। (१४) कम्पनी ऐन, २०६३ को दफा ८४ अनुसारको सक्षिप्त वार्षिक आर्थिक विवरण, सञ्चालक समितिको प्रतिवेदन, लेखापरीक्षकको प्रतिवेदन र साधारण सभामा पेश हुने सम्पूर्ण प्रस्तावहरू शेयरधनी महानुभावहरूले कम्पनीको रजिष्टर्ड कार्यालय, चावहिल, काठमाण्डौमा आई निरीक्षण वा प्राप्त गर्न सक्ने व्यहोरा समेत जानकारीका लागि सूचित गरिनेछ। साथै उपरोक्त उल्लेखित सूचना/प्रस्ताव/विवरण/प्रतिवेदनहरू मिति २०७९/०९/०९ देखिकम्पनीको वेबसाईट: www.sayapatrihydropower.com मा हेर्न सक्नु हुनेछ।																																																																																																																																																																						
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D.N.Shah & Associates

COP No. 164
PAN No. 301330714

Chartered Accountants
Nayabaneswar, Kathmandu, Nepal.
01-5453879,5185018

Membership No. 200

The Institute of Chartered Accountants of Nepal.
Date: - 2079/08/12

Independent Auditor's Report to the Shareholder of M/S SAYAPATRI HYDROPOWER LTD. On the Financial Statements.

We have audited the accompanying financial statements of M/s Sayapatri Hydropower Ltd., Kathmandu, Nepal, which comprise the Statement of Financial Position as at Ashadh 32, 2079, (July 16, 2022), Statement of Profit and Loss Account, the Statement of Change in Equity and the Statement of Cash Flows for the year then ended on that date, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements presents fairly, in all material respects, the financial position of the Company, as at Ashadh 32, 2079 (July 16, 2022), and its financial performance, changes in equity, cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with Nepal Accounting Standards and comply with Company Act, 2063, and other prevailing laws.

Basis for 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 Financial Statements section of our report. We are independent of the Company in accordance with the Handbook of The Code of Ethics for Professional Accountants issued by The Institute of Chartered Accountants of Nepal (ICAN), and we have fulfilled our other ethical responsibilities in accordance with the ICAN's Handbook of The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key Audit matters are those matters that, in our professional judgement, were of most significance in 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 have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management is responsible for the preparation of the other information. The other information comprises the information included in the Management report, Report of the Board of Directors and Chairman's statement but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company'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 Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Based on our examination, we would like to further report that:

- We have obtained all the information and explanations, which were considered necessary for the purpose for our audit.
- The Company has kept proper books of accounts as required by law, in so far as it appears from our examination of those books of account.
- The Statement of Financial Position, Statement of Profit and Loss Account, the Statement of Change in Equity and the Statement of Cash Flows and attached Notes dealt with by this report are in agreement with the books of account maintained by the Company.
- During our examination of the books of account of the Company, we have not come across the cases where the Board of Directors or any member thereof or any representative or any office holder or any employee of the Company has acted contrary to the provisions of law or caused loss or damage to the Company and
- We have not come across any fraudulence in the accounts, based on our sample examination of the books.

Date: - 2079.08.12

Place: - Kathmandu

UDIN No. 221130CA00200pkeYs



(Dip Narayan Shah, FCA)
For: D.N. Shah & Associates
Chartered Accountants