# हाथवे इन्भेष्टमेन्ट नेपाल लिमिटेड
लैनचौर-२६, काठमाण्डौंको

## सत्रौं वार्षिक साधारण सभा सम्बन्धी सूचना

यस कम्पनीको मिति २०८२ साल भाद्र ०३ गते बसेको संचालक समितिको २१६ औं बैठकको निर्णयानुसार कम्पनीको सत्रौं वार्षिक साधारण सभा निम्न विषयहरु उपर छलफल तथा निर्णय गर्न निम्न मिति, समय र स्थानमा बस्ने भएको हुँदा कम्पनी ऐन, २०६३ को दफा ६७ अनुसार सम्पूर्ण शेयरधनी महानुभावहरुको जानकारीको लागि यो सुचना प्रकाशित गरिएको छ ।

साधारण सभा हुने मिति, समय र स्थान:
**मिति :** २०८२ भाद्र २५ गते, बुधबार (१० सेप्टेम्बर, २०२५)
**समय :** बिहान १०:०० बजे
**स्थान :** आम्रपाली ब्याङ्केट, काठमाण्डौं ।

**छलफलका विषयहरु :**

**क) सामान्य प्रस्तावहरु:**
१) संचालक समितिको तर्फबाट अध्यक्षज्यूद्वारा प्रस्तुत सत्रौं वार्षिक प्रतिवेदन उपर छलफल गरी पारित गर्ने ।
२) लेखापरीक्षकको प्रतिवेदन सहित २०८२ साल आषाढ मसान्तसम्मको वासलात, सोहि मितिमा समाप्त आ.व. २०८१/८२ को आयव्यय हिसाव र नगद प्रवाह विवरण लगायतका वित्तिय विवरणहरु छलफल गरी पारित गर्ने ।
३) कम्पनी ऐन २०६३ को दफा १११ अनुसार आ.व. २०८२/८३ को बाह्य लेखापरीक्षण कार्यको लागि लेखापरीक्षकको नियुक्ती गर्ने र निजको पारिश्रमिक निर्धारण गर्ने ।
४) संचालक समितिले प्रस्ताव गरे बमोजिम आ.व २०८१/८२ को मुनाफा समेतबाट चुक्ता पूँजीको ०.६३२ प्रतिशतले हुने रु.८९,४१,२६५ (अक्षरुपी उनन्नब्बे लाख एकचालीस हजार दुई सय पैंसाठी रुपैयाँ मात्र) नगद लाभांश (कर प्रयोजनार्थ) स्वीकृत गर्ने ।
५) समुह (क) को शेयरधनीहरुको तर्फबाट संचालक समितिमा प्रतिनिधित्व गर्ने ४ जना संचालकको निर्वाचन गर्ने ।
६) स्वतन्त्र संचालकको रिक्त पदमा प्रतिनिधित्व गर्ने स्वतन्त्र संचालकको नियूक्तीलाई अनुमोदन गर्ने ।

**ख) विशेष प्रस्तावहरु:**
१) संचालक समितिले प्रस्ताव गरे बमोजिम आ.व २०८१/८२ को मुनाफा समेतबाट चुक्ता पूँजीको १२ प्रतिशतले हुने रु.१६,९८,८४,००० (अक्षरुपी सोह्र करोड अन्ठानब्बे लाख चौरासी हजार मात्र) बोनस शेयर वितरण गर्न स्वीकृत गर्ने ।
२) कम्पनीको अधिकृत, जारी तथा चुक्ता पूँजी बृद्धि गरी प्रबन्धपत्र तथा नियमावलीमा संसोधन गर्ने विशेष प्रस्ताव स्वीकृत गर्ने ।
३) कम्पनीको प्रबन्धपत्र तथा नियमावली संसोधन गर्ने ।
४) प्रबन्धपत्र तथा नियमावलीको संसोधन स्वीकृत गर्ने तथा प्रस्तावित संसोधनमा नियमनकारी निकायबाट/कार्यलयबाट कुनै फेरबदल /परिमार्जन गर्न वा मिलाउन सुझाव वा निर्देशन दिएमा सो अनुसार आवश्यक फेरबदल गर्न संचालक समितिलाई पुर्ण अख्तियारी प्रदान गर्ने ।

ग) विविध

**संचालक समितिको आज्ञाले,**
**कम्पनी सचिव**

### साधारण सभा सम्बन्धी थप जानकारी :

१. कम्पनीको साधारण सभा तथा अन्य प्रयोजनका लागि मिति २०८२/०५/१३ गते १ दिनका लागि कम्पनीको शेयर दाखिल खारेज बन्द हुनेछ । मिति २०८२/५/१३ गते भन्दा अघिल्लो दिनसम्म अर्थात २०८२/०५/१२ गतेसम्म नेपाल स्टक एक्सचेन्ज लिमिटेडमा शेयर कारोबार भई सो को ७ कार्यदिन भित्र यस कम्पनीको शेयर रजिष्ट्रार ग्लोबल आईएमई क्यापिटलबाट प्राप्त शेयर नामसारीको लिखत/विवरणको आधारमा शेयर दाखिल खारेज भई शेयरधनी दर्ता किताबमा कायम तथा सिडीएस एण्ड क्लियरिङ्ग लि. मा प्रचलित नियम बमोजिम कायम शेयरधनीले मात्र साधारण सभामा भाग लिन तथा मतदान गर्न योग्य हुनेछन । नेपाल स्टक एक्सचेन्ज लिमिटेडमा कारोबार भई धितोपत्र व्यवसायी (सदस्य दलाल) को Pool Account मा रहेको शेयरका आधारमा शेयरधनी कायम नहुने भएकाले उल्लिखित मितिभित्र शेयरधनीको खातामा समावेश गर्न समेत सम्बन्धित धितोपत्र व्यवसायीलाई अनुरोध गरिन्छ ।
२. कम्पनीको संक्षिप्त वार्षिक आर्थिक विवरण तथा साधारण सभामा छलफल हुने विषयहरू सहितको सूचना शेयरधनी महानुभावहरूलाई शेयरधनी लगतमा उल्लेखित/कायम रहेको निजहरुको ठेगानामा यथा समयमा हुलाक/कुरीयर मार्फत् वा शेयरधनीले अनुरोध गरेमा इमेल (Email) मार्फत् समेत पठाइने व्यवस्था गरिएको छ । कारणवस कसैलाई उक्त विवरण तथा छलफल हुने विषयहरू प्राप्त हुन नसकेमा कम्पनीको काठमाडौं, लैनचौर स्थित कार्यालय तथा कम्पनीको शेयर रजिष्ट्रार ग्लोबल आईएमई क्यापिटल लिमिटेडको कार्यालय, नक्साल काठमाडौंबाट शेयरधनीको प्रमाण प्रस्तुत गरी प्राप्त गर्न सक्नु हुनेछ । साथै, सो सम्बन्धी जानकारी यस कम्पनीको वेवसाइट https://www.hathwaynepal.com.np बाट समेत प्राप्त गर्न सकिने जानकारी गराउँदछौं ।
३. साधारण सभामा भाग लिन चाहने शेयरधनी महानुभावहरूले आफ्नो परिचय खुल्ने कागजात, सभाका लागि जारी गरिएको प्रवेशपत्र र शेयरधनीको प्रमाण प्रस्तुत गरेपछि मात्र सभा कक्ष भित्र प्रवेश गर्न पाईनेछ ।
४. सभामा भाग लिने प्रत्येक शेयरधनी महानुभावहरुले सभा स्थलमा रहेको हाजिरी पुस्तिकामा दस्तखत गर्नु पर्नेछ । हाजिरी पुस्तिका बिहान ९:०० बजेदेखि खुल्ला रहनेछ ।
५. सभामा भाग लिन तथा मतदान गर्न आफ्नो प्रतिनिधि (प्रोक्सी) नियुक्त गर्न चाहने शेयरधनीले प्रचलित कानून बमोजिम आफ्नो सम्पूर्ण शेयरका लागि कम्पनीका अन्य कुनै एक शेयरधनीलाई आफ्नो प्रोक्सी नियुक्त गरी सभा शुरु हुनुभन्दा ४८ घण्टा अगावै कम्पनीको कार्यालय, लैनचौर, काठमाडौं स्थित कम्पनी सचिवको कार्यालयमा प्रोक्सी फारम दर्ता गराईसक्नु पर्नेछ । नाबालक तथा मानसिक सन्तुलन ठीक नभएका शेयरधनीको तर्फबाट कम्पनीको शेयरधनी दर्ता किताबमा संरक्षकको रुपमा दर्ता भएको व्यक्तिले सभामा भाग लिन र मतदान गर्न वा प्रोक्सी नियुक्त गर्न सक्नेछन् ।
६. नियुक्त भईसकेको प्रोक्सीको अख्तियारी रद्द गर्न वा सो लाई रद्द गरी अर्कोलाई दिन चाहेमा नियुक्ती वा रद्द गरिएको सूचना सभाको लागि तोकिएको समय भन्दा कम्तीमा ३६ घण्टा अगावै कम्पनीको कार्यालय, लैनचौर स्थित कम्पनी सचिवको कार्यालयमा पुगिसकेको हुनुपर्नेछ । साथै, एउटै साधारण सभामा उपस्थित हुनको लागि एकभन्दा बढी व्यक्तिहरु प्रोक्सी नियुक्त भएमा माथि उल्लेख भए बमोजिम रद्द गरी कुनै एक प्रोक्सी कायम गरिएकोमा बाहेक कुनैपनि प्रोक्सीले सभामा उपस्थित हुन वा मतदान गर्न पाउने छैनन् ।
७. प्रतिनिधि नियूक्त गरीसकेको शेयरधनी आफैं सभामा उपस्थित भई हाजिरी पुस्तिकामा दस्तखत गरेमा निजले दिएको प्रतिनिधि (प्रोक्सी) स्वतः बदर हुनेछ ।
८. संयुक्त रुपमा लिएको शेयरको हकमा शेयरधनी दर्ता किताबमा पहिले नाम उल्लेख भएको व्यक्ति वा सर्वसम्मतिबाट प्रतिनिधि नियुक्त भएको एक व्यक्तिले मात्र सभामा भाग लिन वा मतदान गर्न पाउनेछन् ।
९. संगठित संस्थाका शेयरधनी भएमा त्यस्तो संगठित संस्थाको तर्फबाट कम्पनीको साधारण सभामा उपस्थित हुनको लागि प्रचलित कानून बमोजिम मनोनित व्यक्तिले शेयरधनी संस्थाको आधिकारीक पत्रका साथ प्रोक्सी फाराममा संस्थाको छाप र आधिकारीक व्यक्तिको दस्तखत भएको कागजात पेश गर्नु पर्नेछ ।
१०. कम्पनीको सञ्चालक पदको निर्वाचन सम्बन्धी सम्पूर्ण सूचना एवं जानकारी लैनचौर, काठमाण्डौं स्थित यस कम्पनीको कार्यालयमा अवस्थित निर्वाचन अधिकृतको कार्यालयमा र यस कम्पनीको सूचना पाटी तथा वेभसाईटमा राखिनेछ ।
११. सुरक्षाको दृष्टिकोणले साधारण सभामा भाग लिन आउनुहुने शेयरधनीहरुले साधारण सभासँग सम्बन्धित कागजात बाहेक अन्य कुनै सामग्री लिई आउन पाईने छैन । आवश्यक देखिएमा साधारण सभाको सुरक्षार्थ खटिएका सुरक्षाकर्मीले सभामा भाग लिन आउने शेयरधनीहरुको जाँच गर्न सक्नेछन् ।
१२. साधारण सभा सम्बन्धी अन्य कुराहरुको जानकारी आवश्यक भएमा कम्पनीको प्रधान कार्यालय, लैनचौर तथा कम्पनीको शेयर रजिष्ट्रार ग्लोबल आईएमई क्यापिटलको कार्यालय, नक्साल काठमाडौंमा कार्यालय समयभित्र सम्पर्क राखी जानकारी लिन सकिनेछ ।

### आर्थिक वर्ष २०८१/८२ को संक्षिप्त आर्थिक विवरण
कम्पनी ऐन २०६३ को दफा ८४ (४) को प्रयोजनका लागि प्रकाशित विवरण
(यो विवरण कम्पनीको वार्षिक आर्थिक विवरण र सञ्चालकको प्रतिवेदनको संक्षिप्त विवरण मात्र हो ।)

आदरणीय शेयरधनी महानुभावहरु,

मुलुकको दिगो आर्थिक विकासमा योगदान पुऱ्याउने र साझेदार तथा सरोकारवालाहरूलाई स्थायी लाभ प्रदान गर्ने उद्देश्यका साथ, यस कम्पनीले २०६५ साल चैत १४ गते नेपाल सरकारको कम्पनी रजिष्ट्रारको कार्यालयमा दर्ता भई सञ्चालन प्रारम्भ गरेको हो । स्थापना कालदेखि नै कम्पनीले राष्ट्रिय विकासका आधार स्तम्भ मानिने जलविद्युत, सौर्य, वायु ऊर्जा, यातायात, सञ्चार, कृषि, पर्यटन, उत्पादन तथा प्रशोधन, सूचना प्रविधि र खनिज उत्खनन जस्ता क्षेत्रहरूमा आफ्नो लगानी रणनीति केन्द्रित गर्दै आएको छ । यसका साथै, स्वदेशी तथा विदेशी साझेदारहरूसँगको सहकार्य मार्फत नयाँ अवसरहरूको खोजी र सिर्जनामा निरन्तर संलग्न रहँदै आएको छ । कम्पनीले जोखिम व्यवस्थापनलाई अनुशासित रूपमा अंगीकार गर्दै वित्तीय पारदर्शिता र सञ्चालन दक्षतालाई उच्च प्राथमिकता दिएको छ । दीर्घकालीन लाभ सुनिश्चित गर्ने दृष्टिकोणसहित, कम्पनीले आफ्ना विनियमावलीहरूको प्रभावकारी कार्यान्वयन गर्दै आएको छ । हाम्रो मूल उद्देश्य साझेदार र शेयरधनीहरूको दीर्घकालीन सम्पत्ति अभिवृद्धि गर्नु मात्र नभई, मुलुकको समग्र आर्थिक प्रगतिमा अग्रणी भूमिका निर्वाह गर्नु पनि हो । यसै दिशामा अघि बढ्दै, कम्पनीले आगामी वर्षहरूमा दिगो, सबल र दुरदर्शी व्यवसायिक अभ्यास मार्फत साझेदारहरूको विश्वासलाई थप मजबुत बनाउने संकल्प गरेको छ ।

**समिक्षा वर्षको कारोबारको सिंहावलोकन**
*रकम (रु. हजारमा)*

| क्रम | विवरण | आषाढ मसान्त २०८२ | आषाढ मसान्त २०८१ |
|---|---|---|---|
| १ | चुक्ता पुँजी | १४,१५,७००.०० | १२,८७,०००.०० |
| २ | जगेडा तथा कोषहरू | ७,१८,१८८.९१ | ७,२५,८१७.२३ |
| ३ | धितोपत्रमा लगानी | १४,५०,५९८.८० | १२,८१,०५६.०७ |
| ४ | कुल सम्पत्ति | २६,८८,५३६.४२ | २५,४५,५९४.२२ |
| ५ | सञ्चालनबाट आम्दानी | १,६७,५१४.७४ | २,५९,१७९.४० |
| ६ | प्रशासनिक खर्च | ७,०२६.३१ | ७,६२५.११ |
| ७ | वित्तीय खर्च | ३८,८२९.११ | ४५,६५०.६० |
| ८ | खुद मुनाफा | ६४,६६३.२६ | ६४,७५३.२२ |
| ९ | प्रतिशेयर आम्दानी | २.२८ | २.५६ |

आर्थिक वर्ष २०८१/८२ को असार मसान्तसम्म कम्पनीको चुक्ता पुँजी १० प्रतिशतले बढेर रु. १ अर्ब ४१ करोड ५७ लाख पुगेको छ । सोही अवधिमा जगेडा तथा अन्य कोषहरू भने रु. ७१ करोड ८१ लाख ८८ हजार रहेको छ । समीक्षा अवधिमा धितोपत्रमा गरिएको लगानी १३.२३ प्रतिशतले बढेर रु. १ अर्ब ४५ करोड ५ लाख ९८ हजार पुगेको छ । यसैगरी, कम्पनीको कुल सम्पत्ति ५.६२ प्रतिशतले बढेर रु. २ अर्ब ६८ करोड ८५ लाख पुगेको छ । सञ्चालन आम्दानीमा कमी आई ३५.३७ प्रतिशतले घटेर रु. १६ करोड ७५ लाख १४ हजार पुगेको छ । प्रशासनिक खर्च ७.८५ प्रतिशतले घटेर रु. ७० लाख २६ हजार पुगेको छ भने वित्तीय खर्च १४.९४ प्रतिशतले घटेर रु. ३ करोड ८८ लाखमा सीमित भएको छ । समीक्षा अवधिमा कम्पनीको खुद नाफा रु. ६ करोड ४६ लाख ६३ हजारमा सीमित भएको छ । यसले गर्दा प्रतिशेयर आम्दानी गत वर्षको तुलनामा १०.९४ प्रतिशतले घटेर यस वर्ष रु. २.२८ मा झरेको छ । समग्रमा, दीर्घकालीन प्रगतिप्रति हाम्रो प्रतिबद्धता अटल रही बलियो आधारभूत संरचना, सक्रिय जोखिम व्यवस्थापन, र बाह्य चुनौतीहरू सामना गर्न हामीले निरन्तर ध्यान केन्द्रित गरेका छौं । कर्मचारी तथा शेयरधनीहरूको सहयोगका साथै, सरोकारवाला निकायहरू कम्पनी रजिष्ट्रारको कार्यालय, नेपाल धितोपत्र बोर्ड, नेपाल स्टक एक्सचेन्ज, सिडिएस एण्ड क्लियरिङ लिमिटेड, समयमै लेखा सम्पन्न गरी दिने लेखापरीक्षक लगायत अन्य नियामक संस्थाहरूबाट प्राप्त निर्देशन तथा सुझावहरूको हामीले प्रभावकारी कार्यान्वयन गर्दै आएका छौं ।

### Consolidated Statement of Financial Position
As at Ashad End, 2082 (16th July, 2025)

Amount In NPR

| Particular | Group | | Standalone | |
|---|---|---|---|---|
| | Current Year | Previous Year | Current Year | Previous Year |
| **Assets** | | | | |
| Cash and Cash Equivalent | 8,856,571 | 25,362,857 | 3,693,604 | 21,729,581 |
| Investment in Securities | 3,153,068,478 | 2,314,611,532 | 1,450,598,801 | 1,281,056,070 |
| Investment in Securities | - | - | 733,500,000 | 733,500,000 |
| Other Financial Assets | 23,873,815 | 38,855,415 | 284,766,490 | 322,022,699 |
| Current Tax Assets | 69,495,540 | 16,001,078 | 20,351,400 | - |
| Deferred Tax Assets | - | - | - | - |
| Property and Equipment | 12,902,543 | 2,682,236 | 12,467,271 | 2,516,092 |
| Investment Properties | 183,076,830 | 184,222,119 | 183,076,830 | 184,222,119 |
| Other Assets | 166,536 | 547,916 | 82,020 | 547,658 |
| **Total Assets** | **3,451,440,312** | **2,582,283,156** | **2,688,536,415** | **2,545,594,220** |
| **Liabilities and Equities** | | | | |
| **Liabilities** | | | | |
| Due to Bank and Financial Institutions | 1,082,791,596 | 585,311,451 | 396,189,528 | 386,179,138 |
| Other Financial Liabilities | 64,267,079 | 41,183,140 | 325,470 | 1,152,599 |
| Current Tax Liabilities | - | - | - | 1,656,996 |
| Deferred Tax Liabilities | 112,346,100 | 38,118,802 | 152,378,415 | 135,159,972 |
| Other Liabilities | 11,489,741 | 11,557,368 | 5,754,088 | 8,628,281 |
| **Total Liabilities** | **1,270,894,516** | **676,170,761** | **554,647,501** | **532,776,985** |
| **Equity** | | | | |
| Share Capital | 1,415,700,000 | 1,287,000,000 | 1,415,700,000 | 1,287,000,000 |
| Reserves | 686,957,248 | 556,544,682 | 718,188,915 | 725,817,235 |
| Total Equities attributable to Equity holders | 2,102,657,248 | 1,843,544,682 | 2,133,888,915 | 2,012,817,235 |
| Non-Controlling Interest | 77,888,549 | 62,567,713 | - | - |
| **Total Equities** | **2,180,545,796** | **1,906,112,395** | **2,133,888,915** | **2,012,817,235** |
| **Total Liabilities and Equities** | **3,451,440,312** | **2,582,283,156** | **2,688,536,415** | **2,545,594,220** |
| **Contingent Liabilities and Commitment** | **53,151,204** | **43,680,388** | **53,151,204** | **43,680,388** |

### Consolidated Statement of Profit or Loss
For the year ended 32nd Ashadh 2082 (16th July 2025)

Amount In NPR

| Particular | Group | | Standalone | |
|---|---|---|---|---|
| | Current Year | Previous Year | Current Year | Previous Year |
| Revenue from Operation | 4,788,826,744 | 2,057,555,102 | 167,514,743 | 259,179,398 |
| Other Income | 2,285,322 | 2,013,792 | 30,058,670 | 19,699,437 |
| **Total Income** | **4,791,112,065** | **2,059,568,894** | **197,573,414** | **278,878,835** |
| **Expenses** | | | | |
| Purchase of Investments | 5,146,551,062 | 2,239,875,360 | 151,036,586 | 85,145,490 |
| (Increase)/Decrease in Investments | (753,343,255) | (399,629,380) | (84,429,040) | (35,332,578) |
| Personnel Expenses | 14,553,785 | 16,390,797 | 12,163,475 | 14,198,113 |
| Administrative Expenses | 9,258,455 | 8,868,114 | 7,026,306 | 7,625,115 |
| Depreciation & Amortisation | 2,789,820 | 2,165,589 | 2,698,793 | 2,118,512 |
| Finance Expenses | 90,683,434 | 66,320,172 | 38,829,106 | 45,650,596 |
| **Total Expense** | **4,510,493,301** | **1,933,990,651** | **127,325,225** | **119,405,249** |
| **Profit Before Tax** | **280,618,765** | **125,578,243** | **70,248,188** | **159,473,586** |
| **Income Tax Expenses** | **62,593,779** | **81,432,137** | **5,584,924** | **94,720,361** |
| Current Tax | 9,644,904 | 53,494,407 | 9,644,904 | 53,494,407 |
| Deferred Tax | 52,948,875 | 27,937,730 | (4,059,980) | 41,225,954 |
| **Profit for the Year** | **218,024,986** | **44,146,106** | **64,663,264** | **64,753,225** |
| **Profit Attributable to:** | | | | |
| Equity Holders of the Company | 202,704,150 | 46,204,757 | 64,663,264 | 64,753,225 |
| Non-Controlling Interest | 15,320,836 | (2,058,651) | - | - |
| **Profit for the year** | **218,024,986** | **44,146,106** | **64,663,264** | **64,753,225** |
| **Earning per share** | | | | |
| Basic Earnings per ordinary share | | | 2.28 | 2.56 |
| Diluted Earnings per ordinary share | | | 2.28 | 2.56 |

### Consolidated Statement of Other Comprehensive Income
For the year ended 32nd Ashadh 2082 (16th July 2025)

Amount In NPR

| Particular | Group | | Standalone | |
|---|---|---|---|---|
| | Current Year | Previous Year | Current Year | Previous Year |
| **Profit for the year** | **218,024,986** | **44,146,106** | **64,663,264** | **64,753,225** |
| **Other Comprehensive Income, net of income tax** | | | | |
| **Items that will not be reclassified to Profit or Loss** | | | | |
| Gains / (Losses) from investment in equity in struments measured at fair value | 85,113,692 | 67,777,432 | 85,113,692 | 67,777,432 |
| Gains / (Losses) on revaluation | - | - | - | - |
| Actuarial Gains / (Losses) on defined benefit plans | - | - | | - |
| Income tax relating to above items | (21,278,423) | (16,944,358) | (21,278,423) | (16,944,358) |
| **Net other Comprehensive Income that will not be reclassified to Profit or Loss** | **63,835,269** | **50,833,074** | **63,835,269** | **50,833,074** |
| **Items that are or may be reclassified to Profit or Loss** | - | - | - | - |
| Gains (Losses) on cash flow hedge | - | - | - | - |
| Exchange gains (Losses) arising from translation financial assets of foreign operation | - | - | - | - |
| Income tax relating to above items | - | - | - | - |
| Reclassify to Profit or Loss | | | | |
| **Net other Comprehensive Income that are or may be reclassified to Profit or Loss** | - | - | - | - |
| **Other Comprehensive income for the year, net of income tax** | **63,835,269** | **50,833,074** | **63,835,269** | **50,833,074** |
| **Total Comprehensive income for the year** | **281,860,254** | **94,979,180** | **128,498,532** | **115,586,299** |
| **Total Comprehensive income attributable to:** | | | | |
| Equity shareholder | 266,539,419 | 97,037,831 | 128,498,532 | 115,586,299 |
| Non controlling interest | 15,320,836 | (2,058,651) | - | - |
| Total Comprehensive income for the period | 281,860,254 | 94,979,180 | 128,498,532 | 115,586,299 |

### Statement of Changes in Equity
For the year ended 32nd Ashadh 2082 (16th July 2025)

Amount In NPR

| Particular | Share Capital | Share Premium | Fair Value Reserve | Retained earning | Dividend equalization fund | Total | Non-controlling interest | Total equity |
|---|---|---|---|---|---|---|---|---|
| **Balance at 1 Shrawan 2080** | 1,023,750,000 | - | 403,786,013 | 296,849,719 | - | 1,724,385,732 | - | 1,724,385,732 |
| **Comprehensive income for the year** | | - | | | - | | - | |
| **Profit for the year** | - | - | - | 64,753,225 | - | 64,753,225 | - | 64,753,225 |
| **Other comprehensive income, net of tax** | | | | | | | | |
| Gains/(losses) from investment in equity instruments measured at fair value. | - | - | 50,833,074 | - | - | 50,833,074 | - | 50,833,074 |
| Gains/(losses) on revaluation | - | | - | - | - | - | - | - |
| Actuarial gains/(losses) on defined benefit plans | - | - | | - | - | - | - | - |
| **Total Comprehensive income for the year** | - | | 50,833,074 | 64,753,225 | | 115,586,299 | | 115,586,299 |
| Transfer to reserve during the year | - | - | (148,354,497) | 148,354,497 | - | - | - | - |
| Transfer from reserve during the year | - | | - | - | | - | | |
| Deferred tax impact of respective reserve | - | - | 37,088,624 | - | - | 37,088,624 | - | 37,088,624 |
| **Transactions with owners, directly recognised in equity** | | | | | | | | |
| Share issued | 146,250,000 | - | - | - | - | 146,250,000 | - | 146,250,000 |
| Share based payment | - | - | - | - | - | - | - | - |
| Dividends to equity holders | | | | | - | | - | |
| Bonus shares issued | 117,000,000 | - | - | (117,000,000) | - | - | - | - |
| Cash dividend paid | - | - | - | (6,154,200) | - | (6,154,200) | - | (6,154,200) |
| Other | | - | | (4,339,220) | - | (4,339,220) | - | (4,339,220) |
| **Total contributions by and distributions** | **263,250,000** | - | **(111,265,873)** | **20,861,077** | - | **172,845,204** | - | **172,845,204** |
| **Balance at 31 Asadh 2081** | **1,287,000,000** | | **343,353,214** | **382,464,022** | | **2,012,817,235** | | **2,012,817,235** |
| **Comprehensive income for the year** | | - | | | - | | - | |
| **Profit for the year** | - | | - | 64,663,264 | | 64,663,264 | | 64,663,264 |
| **Other comprehensive income, net of tax** | | - | | | - | | - | |
| Gains/(losses) from investment in equity instruments measured at fair value. | - | - | 63,835,269 | - | - | 63,835,269 | - | 63,835,269 |
| Gains/(losses) on revaluation | - | - | - | - | - | - | - | - |
| Actuarial gains/(losses) on defined benefit plans | - | - | - | - | - | - | - | - |
| **Total Comprehensive income for the year** | - | - | 63,835,269 | 64,663,264 | - | 128,498,532 | - | 128,498,532 |
| Transfer to reserve during the year | - | - | - | - | - | - | - | - |
| Transfer from reserve during the year | - | - | - | - | | - | | - |
| Deferred tax impact of respective reserve | - | | - | - | | - | | - |
| **Transactions with owners, directly recognised in equity** | | - | | | - | | - | |
| Share issued | | - | - | - | - | - | - | - |
| Share based payment | - | | - | - | | - | | - |
| Dividends to equity holders | | - | - | | - | - | - | - |
| Bonus shares issued | 128,700,000 | - | - | (128,700,000) | - | | - | |
| Cash dividend paid | - | | - | (6,773,684) | | (6,773,684) | | (6,773,684) |
| Other | - | - | - | (653,169) | - | (653,169) | - | (653,169) |
| **Total contributions by and distributions** | **128,700,000** | - | | **(136,126,853)** | - | **(7,426,853)** | - | **(7,426,853)** |
| **Balance at 31 Asadh 2082** | **1,415,700,000** | | **407,188,482** | **311,000,432** | | **2,133,888,915** | | **2,133,888,915** |

### Consolidated Statement of Changes in Equity
For the year ended 32nd Ashadh 2082 (16th July 2025)

Amount In NPR

| Particular | Share Capital | Share Premium | Fair Value Reserve | Retained earning | Dividend equalization fund | Total | Non-controlling interest | Total equity |
|---|---|---|---|---|---|---|---|---|
| **Balance at 1 Shrawan 2080** | 1,023,750,000 | - | 403,786,013 | 146,125,634 | - | 1,573,661,647 | 64,626,364 | 1,638,288,010 |
| **Comprehensive income for the year** | | | | | | | | |
| **Profit for the year** | - | - | - | 46,204,757 | - | 46,204,757 | 2,058,651 | 44,146,106 |
| **Other comprehensive income, net of tax** | | | | | | | | |
| Gains/(losses) from investment in equity instruments measured at fair value. | - | - | 50,833,074.08 | - | - | 50,833,074 | - | 50,833,074 |
| Gains/(losses) on revaluation | - | - | - | - | - | - | - | - |
| Actuarial gains/(losses) on defined benefit plans | - | - | - | - | - | - | - | - |
| **Total Comprehensive income for the year** | - | - | 50,833,074 | 46,204,757 | | 97,037,831 | (2,058,651) | 94,979,180 |
| Transfer to reserve during the year | - | - | - | | - | - | - | - |
| Transfer from reserve during the year | - | - | (148,354,497) | 148,354,497 | - | - | - | - |
| Deferred tax impact of respective reserve | - | - | 37,088,624 | - | - | 37,088,624 | - | 37,088,624 |
| **Transactions with owners, directly recognised in equity** | | | | | | | | |
| Share issued | 146,250,000 | - | - | - | - | 146,250,000 | - | 146,250,000 |
| Share based payment | - | - | - | - | - | - | - | - |
| Dividends to equity holders | | | | | - | | | |
| Bonus shares issued | 117,000,000 | - | - | (117,000,000) | - | - | - | - |
| Cash dividend paid | - | - | - | (6,154,200) | - | (6,154,200) | - | (6,154,200) |
| Other | - | - | - | (4,339,220) | - | (4,339,220) | - | (4,339,220) |
| **Total contributions by and distributions** | **263,250,000** | - | **(111,265,873)** | **20,861,077** | - | **172,845,204** | - | **172,845,204** |
| **Balance at 31 Asadh 2081** | 1,287,000,000 | | 343,353,214 | 213,191,468 | | 1,843,544,682 | 62,567,713 | 1,906,112,395 |
| **Comprehensive income for the year** | | - | | | - | | | |
| **Profit for the year** | - | | - | 202,704,150 | | 202,704,150 | 15,320,836 | 218,024,986 |
| **Other comprehensive income, net of tax** | | - | | | - | | | |
| Gains/(losses) from investment in equity instruments measured at fair value. | - | - | 63,835,269 | - | - | 63,835,269 | - | 63,835,269 |
| Gains/(losses) on revaluation | - | - | - | - | - | - | - | - |
| Actuarial gains/(losses) on defined benefit plans | - | - | - | - | - | - | - | - |
| **Total Comprehensive income for the year** | - | - | 63,835,269 | 202,704,150 | - | 266,539,419 | 15,320,836 | 281,860,254 |
| Transfer to reserve during the year | - | - | - | - | - | - | - | - |
| Transfer from reserve during the year | - | - | - | - | - | - | - | - |
| Deferred tax impact of respective reserve | - | - | - | - | - | - | - | - |
| **Transactions with owners, directly recognised in equity** | | - | | | - | | | |
| Share issued | - | - | - | - | - | - | - | - |
| Share based payment | - | | - | - | | - | - | - |
| Dividends to equity holders | | - | - | | - | - | - | - |
| Bonus shares issued | 128,700,000 | - | - | (128,700,000) | - | - | - | |
| Cash dividend paid | - | | - | (6,773,684) | | 6,773,684 | - | (6,773,684) |
| Other | - | - | - | (653,169) | - | -653,169 | - | (653,169) |
| **Total contributions by and distributions** | **128,700,000** | - | | (136,126,853) | - | (7,426,853) | | (7,426,853) |
| **Balance at 31 Asadh 2082** | **1,415,700,000** | | **407,188,482** | **279,768,765** | | **2,102,657,248** | **77,888,549** | **2,180,545,796** |

### Consolidated Statement of Cash Flow
As at Ashad End, 2082 (16th July, 2025)

Amount In NPR

| Particular | Group | | Standalone | |
|---|---|---|---|---|
| | Current Year | Previous Year | Current Year | Previous Year |
| **Cash flows from operating activities** | | | | |
| **Total Comprehensive Income for the year** | **281,860,254** | **94,979,180** | **128,498,532** | **115,586,299** |
| **Adjustments for non-cash items and non-operating adjustments** | | | | |
| Depreciation | 2,789,820 | 2,165,589 | 2,698,793 | 2,118,512 |
| Increase or decrease in investment_FVTPL | (753,343,255) | (399,629,380) | (84,429,040) | (35,332,578) |
| Increase or decrease in investment_FVTOCI | (85,113,692) | (94,593,409) | (85,113,692) | (94,593,409) |
| Loss on Sale of Investment_FVTOCI | - | 26,815,977 | - | 26,815,977 |
| Income Tax Expenses | 83,872,202 | 98,376,495 | 26,863,347 | 111,664,719 |
| Gain on disposal of assets | (1,764,908) | - | (1,764,908) | - |
| Defined Benefit plan net charge | 435,120 | 423,275 | 338,520 | 330,675 |
| Finance Expenses | 90,683,434 | 66,320,172 | 38,829,106 | 45,650,596 |
| **Changes in Operating assets and liabilities** | | | | |
| Changes in operating assets | 15,362,981 | (3,096,645) | 37,721,847 | (297,384,060) |
| Changes in operating liabilities | 22,697,190 | 38,346,827 | (3,931,398) | 7,062,840 |
| Gratuity payment during the year | (115,998) | (76,935) | (108,444) | (57,285) |
| Tax Paid | (63,139,367) | (53,623,776) | (31,653,300) | (48,211,359) |
| **Net Cash from Operating Activities** | **(405,776,217)** | **(223,592,631)** | **27,949,364** | **(166,349,072)** |
| | | | | |
| **Cash Flows From Investing Activities** | | | | |
| Purchase of Property, Plant and Equipment | (12,608,816) | (457,640) | (12,248,661) | (435,639) |
| Purchase of Investment Properties | - | (2,075,859) | - | (2,075,859) |
| Disposal of Property, Plant and Equipment | 2,508,888 | - | 2,508,888 | - |
| Disposal of Investment Properties | - | - | - | - |
| Purchase of Investment in Securities | - | (80,000,000) | - | (80,000,000) |
| Disposal of Investment in Securities | - | 213,927,175 | - | 213,927,175 |
| **Net Cash from Investing Activities** | **(10,099,929)** | **131,393,676** | **(9,739,774)** | **131,415,677** |
| | | | | |
| **Cash Flows From Financing Activities** | | | | |
| Proceeds from Loan | 497,480,145 | 38,583,531 | 10,010,390 | (40,554,743) |
| Proceeds from issuance of shares from non-controlling interest | - | - | - | - |
| Issue of share capital | - | 146,250,000 | - | 146,250,000 |
| Dividend paid to ordinary shareholders, net of scrip | (6,773,684) | (6,154,200) | (6,773,684) | (6,154,200) |
| Share Issue Expenses | (653,169) | (4,339,220) | (653,169) | (4,339,220) |
| Finance Expenses | (90,683,434) | (66,320,172) | (38,829,106) | (45,650,596) |
| **Net Cash from financing activities** | **399,369,858** | **108,019,939** | **(36,245,569)** | **49,551,240** |
| **Net Increase /(decrease) in cash and cash equivalents** | **(16,506,290)** | **15,820,983** | **(18,035,978)** | **14,617,846** |
| Cash and cash equivalents at beginning of year | 25,362,857 | 9,541,876 | 21,729,581 | 7,111,737 |
| Effect of exchange rate changes on cash & cash equivalents | - | - | - | - |
| **Cash and Cash Equivalents at the end of the year** | **8,856,571** | **25,362,857** | **3,693,604** | **21,729,581** |

## आ.व. २०८१/८२ को लेखापरीक्षकको प्रतिवेदन

Firm Registration No. : 1050
PGA Pramod Gyawali & Associates
Chartered Accountants

**Independent Auditor's Report**
**To the Shareholders**
**Hathway Investment Nepal Limited**

**Report on the Audit of the Consolidated Financial Statements**

**Opinion**
We have audited the accompanying separate Financial Statements of Hathway Investment Nepal Limited (hereinafter referred to as "the Company") and the Consolidated Financial Statements of the Company and its subsidiaries (hereinafter referred to as "the Group"), which comprise the Consolidated Statement of Financial Position as at 32nd Ashad, 2082 (16th July, 2025), and the 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 Consolidated Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the group as at 32nd Ashad, 2082 (16th July, 2025) and its consolidated financial performance, and its consolidated cash flows for the year then ended in accordance with Nepal Financial Reporting Standards (NFRSs).

**Basis for opinion**
We conducted our audit of the consolidated financial statements 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. We are independent of the company in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the consolidated financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's handbook of The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for opinion.

**Key Audit Matters**
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 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 have determined the matters described below to be the key audit matters to be communicate in our report.

+977 9851145318 | www.pramodgyawaliassociates.com | capramodgyawali@gmail.com | Lalitpur, Nepal

| Key Audit Matters | Auditors Response |
|---|---|
| **Valuation and Impairment of Investments** | |
| Investment of the group comprises the investment in quoted and unquoted equity instruments. | Our Audit approach regarding verification of the process of investment valuation, identification and impairment included: |
| The valuation of aforesaid securities has been done in compliance with NFRS. | a. Review of investment of the Company and valuation having references to NFRS. |
| Given the Varieties of treatments recommended for Valuation of Investment based on nature of cash flow, the business model adopted, the complexity of calculations and the significance of the amount involved in such investments, we have considered this as Key Audit Matter. | b. Assess the nature of the expected cash flow of the Investment as well as business model adopted by the management on the basis of available evidence/circumstances and ensured that the classification of investment is commensurate with the nature of cash flow and management's intention of holding the investment. |
| | c. Ensure that fair valuation has been done at the closing rate in NEPSE at the year-end for quoted investment. |
| **Recognition of Revenue** | |
| The revenue of the Group has been recognized at the Fair value of the consideration received or receivable whichever is earlier for the stocks sold. Revenue mainly consists of proceeds from sale of investments and dividends. | Our Audit approach regarding verification of the process of revenue recognition included: |
| | a. Obtaining a clear understanding of the process of recognition of proceeds from sale of investments and dividends. |
| | b. Test-checked the proceeds from sale of investments and dividends recording with manual computation on sampled scrip at several dates. |

**Other Matter**
In connection with our audit of the consolidated financial statements, our responsibility is to read the other information, compare with the financial statements of the subsidiaries audited by us or other auditors, to the extent it related to these entities 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. The results of audit procedures performed by us in the audit of components, as reported by us in the audit reports, including those procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Consolidated Financial Statements. Based on the work we have performed, we concluded that there is no material misstatement of this other information, that we are required to report that fact.

**Information Other than the Financial Statements and Auditor's Report Thereon**
The management is responsible for the preparation of the other information. The other information comprises the information included in the Management report and other progress reports 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.

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

In preparing the financial statements, management is responsible for assessing the company's ability to continue as 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 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 based on these financial statements.

As a part of audit in accordance with NSAs, we exercised professional judgment and maintain professional skepticism throughout the audit of the Group for FY 2081-82. We also:

- Identified and assessed the risk of material misstatement of the financial statement whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide an 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.
- Obtained 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 internal control.
- Concluded 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 condition that may cast significant doubt on the company's ability to continue as going concern. If we concluded 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 disclosure is 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 going concern.
- Evaluated the appropriateness of accounting policies used as the reasonableness of accounting estimates and related disclosures made by management.
- Evaluated the overall presentation, structure, and content of financial statement including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We remain solely responsible for our audit opinion.
- We communicated with those charges 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 provided 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 matter that may reasonably be though to bear on our independence, and where applicable, related standards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on Other Legal and Regulatory Requirement**
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 Consolidated Statement of Financial Position as on 31st Ashad, 2081 (15th July, 2024), and the Consolidated Statement of Profit or Loss, Consolidated Statement of Other Comprehensive Income, Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and Notes to the Consolidated Financial Statements, including Significant Accounting Policies applied by the company have been prepared in accordance with the requirements of the Companies Act, 2063 and are in agreement with the book of accounts maintained by the company including relevant records relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books and record of the company.

To the best of our information and according to explanation given to us and so far appeared from our examination of the books of account of the company, we have not come across cases where 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 and violated any provisions of Companies Act 2063 or acted in a manner to jeopardize the interest and security of the Company and its shareholders.

The operation of the company is within its jurisdiction.

Place: Lalitpur, Nepal
Date: 2082/05/02
UDIN NO: 250819CA01727cS66c

CA. Pramod Gyawali
Proprietor
Pramod Gyawali & Associates
Chartered Accountants