धितोपत्र दर्ता तथा निष्काशन नियमावली २०७३ को अनुसूची -१४ (नियम २६ को उपनियम (१) संग सम्बन्धित

मनकामना इन्जिनियरिङ्ग हाईड्रोपावर लिमिटेडको आ.व.२०८३/०८४ को

प्रथम त्रैमासिक अवधिको विवरण

Manakamana Engineering Hydropower Limited

Anamnagar-29, Kathmandu, Tel: 01-4102606

Unaudited Statement of Financial Position For The FY 2083-084 B.S.

Particulars	Quarter End Ashwin 2083	Quarter End Ashad 2083	Quarter End Ashwin 2082
Assets			
Non Current Assets			
Property Plant and Equipment	708,625	620,801	752,884
Intangible Assets	1,204,535,124	1,216,921,709	1,254,959,675
Total Non Current Assets	**1,205,243,749**	**1,217,542,511**	**1,255,712,559**
Current Assets			
Cash and Cash Equivalents	11,454,162	986,882	7,195,630
Financial Assets	37,063,797	33,761,449	36,200,157
Other Assets	11,703,821	14,610,014	10,084,881
Total Current Assets	**60,221,780**	**49,358,345**	**53,480,668**
Total Assets	**1,265,465,529**	**1,266,900,856**	**1,309,193,227**
Equity and Liabilities			
Equity			
Share Capital	800,000,000	800,000,000	800,000,000
Retained Earnings	(287,206,730)	(305,161,174)	(298,525,185)
Total Equity	**512,793,270**	**494,838,826**	**501,474,815**
Non Current Liabilities			
Financial Liabilities	714,111,819	692,859,845	737,864,025
Total Non current Liabilities	**714,111,819**	**692,859,845**	**737,864,025**
Current Liabilities			
Financial Liabilities	-	58,443,850	20,000,000
Other Liabilities	38,560,440	20,758,334	49,854,387
Total Current Liabilities	**38,560,440**	**79,202,185**	**69,854,387**
Total Equity and Liabilities	**1,265,465,529**	**1,266,900,856**	**1,309,193,227**

SHARE HUB

Manakamana Engineering Hydropower Limited

Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the Period Ended Ashwin, 2083 B.S. (17th October, 2026)

Particulars	Quarter End Ashwin 2083	Quarter End Ashad 2083	Quarter End Ashwin 2082
Revenue	49,267,325	147,730,615	52,665,412
Cost of Sales	(4,931,006)	(28,946,624)	(6,985,302)
Gross profit	**44,336,318**	**118,783,991**	**45,680,110**
Other Income	532,636	-	1,457,377
Personnel Expenses	(1,685,141)	(3,368,707)	(1,419,291)
Administrative expenses	(1,894,264)	(4,936,788)	(2,516,061)
Depreciation & Amortization	(12,446,636)	(50,891,289)	(12,721,240)
Profit/(Loss) before Interest and Tax	**28,842,914**	**59,587,207**	**30,480,895**
Finance Income			-
Finance Cost	(10,888,471)	(48,833,640)	(13,809,703)
Profit/(Loss) Before Bonus and Tax	**17,954,443**	**10,753,566**	**16,671,192**
Provision for Staff Bonus			
Profit/(Loss) Before Tax			
Income Tax Expenses			
Current Tax	-	-	-
Deferred Tax	-	-	-
Profit for the year	**17,954,443**	**10,753,566**	**16,671,192**

Ratio			
Earnings per Share	2.24	1.34	2.08
Market Value Per Share	248.90	298.00	382.90
Price Earning Ratio	110.90	221.69	183.74
Current Ratio	1.56	0.62	0.77
Return on Assets	1.49%	0.88%	1.33%
Net Worth Per Share	64.10	61.85	62.68

SHARE HUB

FIRST QUARTER DISCLOSURE AS OF 17th OCTOBER 2026
AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION
Annexure -14
(Related to Sub Regulation 1 of Regulation 26)

1) FINANCIAL STATEMENTS

- The financial statements are prepared as per the Nepal Financial Reporting Standard (NFRS).
- The unaudited financial statements for the First Quarter and financial ratios have been published as a part of this report.
- Transaction with related parties - Not Applicable (N/A).
- Important Financial Ratios: As attached in the unaudited financial statement.
- Inventories have been kept at optimum level to ensure normal operation of project.
- Company has amortized the intangible assets over the life of the project starting from the commercial operation date and in case of other fixed assets depreciation has been calculated based on written down value as per the provision of Income Tax Act, 2058.
- The above mentioned figures are subject to change during statutory audit of the books of accounts.

2) MANAGEMENT ANALYSIS

- Ghatte Khola Small Hydro Project has been generating energy since 23 Kartik,2077 B.S. It is evacuating generated energy as per instruction of NEA load dispatch center.

3) LEGAL PROCEEDINGS:

- Case filed by or against the company during the quarter, if any: N/A
- Case filed by or against the company or its promoter or Director for violation of the prevailing regulation or committing the criminal offence, if any: N/A
- Case filed against the Promoter or Director on financial crime, if any: N/A

4) ANALYSIS OF SHARE TRANSACTION OF THE COMPANY

- The shares of Manakamana Engineering Hydropower Limited (MEHL) is listed in NEPSE on 2080.06.07 and transacted from 2080.06.08
- The major highlights of share transactions during the quarter are as follows:

Maximum Price	Minimum Price	Closing Price	Total day of Transactions	No. of Transactions	No. of Share Traded	Turnover of share Transactions
330	220	248.90	61	13,053.00	31,13,775.00	77,41,70,414.30

5) PROBLEMS AND CHALLENGES

Internal Challenges

- Management of retention of skilled manpower.

External Challenges

- Difficult to get hydropower equipment's spare parts in time.
- Climate change & hydrological Risk.

Strategies followed by the management

- Use of internal manpower and taking expert agency advice to minimize the issues.

6) CORPORATE GOVERNANCE

- The regular meeting of Board of Directors, Audit committee, Management and operation team is being conducted for strengthening good corporate governance within the company.

7) DECLARATION

I, the Chairman/Director of the company, take the responsibility of accuracy of the information and details mentioned in this report for the period up to First Quarter of Financial year 2083-084, hereby declare that the information and details provided in this report are true, based on the facts and complete to the best of my knowledge and that information necessary for taking informed decision by the investors are not concealed.

