

केन्द्रीय कार्यालयः वडा नं. ११, बबरमहल, काठमाण्डौ, पो.ब.नं. १८८ फोन नं. ०१-५९७०७७९ ५२४५०७०

## ३१औं वार्षिक साधारण सभा बस्ने सूचना

(प्रथम पटक प्रकाशित मिति २०८१/११/०४ गते

मिति २०८१/११/०२ गते बसेको हिमालयन एभरेष्ट इन्स्योरेन्स लि. को संचालक समितिको बैठक नं. ३४४ को निर्णयानसार कम्पनीको ३१औँ वार्षिक साधारण सभा निम्नीलीखत स्थान, मिति र समयमा निम्न विषय उपर छलफल गर्न बस्ने भएको हुँदा शेयरधनी महानुभावहरुको जानकारीको लागि यो सूचना प्रकाशित गरिएको छ ।

### साधारण सभाको सभा बस्ने मिति, स्थान र समयः

मिति : २०८१ साल फागुन २७ गते मंगलबार : अनमोल व्याङ्केट, शंखमुल, काठमाण्डौ । : बिहान ११.०० बजे । स्थान

#### ३१औं वार्षिक साधारण सभाको लागि विषयसूचीः

#### (क) सामान्य पस्तावः

- (१) ३१औं वार्षिक साधारण सभामा संचालक समितिको तर्फबाट अध्यक्षज्यूद्वारा प्रस्तुत हुने आर्थिक वर्ष २०८०।०८१ को वार्षिक प्रतिवेदन छलफल गरी पारित गर्ने ।
- का वापक आर्थिक वर्ष २०८०।०८ भारत गर्भ । (२) कम्पनीको आर्थिक वर्ष २०८०।०८१ को लेखापरीक्षकको प्रतिवेदन सहित वासलात, नाफा-नोक्सान हिसाब, नगद प्रवाह विवरण, इंक्युटीमा भएको परिवर्तन र तत्सम्बन्धी अनुसूचीहरू पारित गर्ने । (३) संचालक समितिको सिफारिस बमोजिम चुक्ता पूँची २.२,५०,०१,५७,४००) को ८.७५ प्रतिशतका दर्रेट २.२१,८७,६३,७७३/- (एकाईस करोड सतासी लाख प्रसिद्धी हजार सात सय त्रिहतर मात्र) लाभासमा लामे
- कर समेतको लागि नगद लाभांस प्रस्ताव पारित गर्ने । (४) आर्थिक वर्ष २०८१।०८२ को लागि लेखापरीक्षको नियुक्ती र निजको पारिश्रमिक लेखापरीक्षण समितिले सिफारिस गरे बमोजिम अनुमोदन गर्ने ।

(५) विविध ।

कम्पनी सचिव

#### साधारण सभा सम्बन्धी सामान्य जानकारीः

- मिति २०८१ फागुन १५ गते भन्दा अभिल्लो दितसम्म नेपाल स्टक एक्सचेन्जमा कारोबार गरी सिडिएस एण्ड क्लियरिकबाट राफसाफ भएका र कम्पनीको शेयर रिजस्ट्रार एनएमिब क्यापिटल लि. को शेयर अभिलेखमा दर्ता भएका शेयरधनीहरू वार्षिक साधारण सभामा भाग लिन योग्य मानिने छन् ।
- वात्रका तात्रारा नात्राना भाग राज वाल्य भाग अन्य भीत्र शेवारधनी महातुभावहरूले आस्त्रानो परिचय दिने आधिकारिक परिचयपत्र वा साधारणसभा प्रयोजनार्थ जारी प्रवेशपत्र वा नागरिकताको प्रमाणपत्र वा शेवर प्रमाणपत्र साथमा लिई आउनु हुन अनुरोध गरिन्छ । शेवर अभौतीकरण गराईसक्नु भएका शेवरधनी महानुभावहरूको हकमा DMAT खाता नम्बर र सक्कल आधिकारिक परिचयपत्र अनिवार्य रुपमा

- भएका शेयरभ्ती महानुभावहरूको हकमा DMAT खाता नम्बर र सक्कल आधिकारिक परिचयपत्र अनिवार्य रुपमा त्याउनु हुन अनुरोध गरिन्छ।

  ३. नावालक वा विक्षिप्त शेयरभ्तीको तर्फबाट कम्पनीको शेयर लगत किताबमा संरक्षकको रुपमा दर्ता भएको व्यक्तिले सभामा भाग लिल, मतदान गर्न वा प्रतिनिधि तोकन पाउनेछन्।

  ४. संयुक्त रुपमा लिएको शेयरफो हरूमा शेयर लगत किताबमा पहिले नाम उल्लेख भएको व्यक्तिले वा सर्बसम्मितिबाट प्रतिनिधि नियुक्त गरेको एक व्यक्तिले मात्र सभामा भाग लिल र मतदान गर्न पाउनेछन्।

  ५. छल्फलको विषय विविध शिषंक सम्बन्धमा शेयरभ्ती महानुभावहरूले छल्फल गर्न चाहेको विषय वारे सभा हुन भन्दा कन्तिमा ७ तिन अगावी अध्यक्षताई लिखित रुपमा कम्पनीको व्यवसहल स्थित कार्यालयमा सूचना दिनुपर्नेछ वा Email: dhruba.neupane@hei.com.np मा पठाउन सक्तु हुनेछ।

  ६. शेयरभनिहरूले व्यक्त गरेको मन्तव्य वा प्रशनहरूका सम्बन्धमा सभाष्यक्ष वा निजले तोकेको व्यक्तिवाट सामृहिक रुपमा जन्म दिनुस्क ।
- ७. अन्य जानकारीका लागि कम्पनीको बबरमहल स्थित कार्यालयमा कार्यालय समयभित्र सम्पर्क राख्नहुन सबै शेयरधनी
- अन्य जानकाराका लागा कम्मनाका बबरमहल स्थित काचालयमा काचालय सम्मवाभन्न सम्मक राष्ट्राहुन सब शयरधना
  महानुभावहरूलाई अनुरोग परिकृ। साथै आवश्यक जानकारीको लागि मोबाईल नं, ९८५१०५१७५२ वा ९८०२०३२३७१
  मा सम्मक राष्ट्रन सक्तुहुनेछ ।
   भिति २०८४/११/१५ गते एक दिनको लागि कप्पनीको शेयर दाखिल खारेज बन्द हुनेछ ।
   वार्षिक प्रतिवेदन, २०८१ तथा साधारणसम्म सम्बन्धी जानकारीको लागि कम्पनीको केन्द्रीय कार्यालय, बबयसहलमा
  सम्मक गर्न वा www.hei.com.np मा हेर्न सल्युहुने छ । यसेलाई सूचना मानि तोकिएको समयमा ने सभामा सहभागी
  भई सहयाग गरितनुहुन विकास अनुरोध गरितन्छ।
   १०.सभा सम्बन्धी अन्य काम कार्यवाही कम्पनी ऐस, २०६३ बमोजिम हुनेछ ।

### हिमालयन एभरेष्ट इन्स्योरेन्स लि.को आ.व. २०८०/८१ को संक्षिप्त आर्थिक विवरण STATEMENT OF FINANCIAL POSITION

As at Ashad 31, 2081 (July 15, 2024)										
Fig										
Particulars	Current Year	Previous Year								
ASSETS										
Goodwill & Intangible Assets	18,868,120	20,992,187								
Property and Equipment	1,051,365,598	316,695,727								
Investment Properties	-	-								
Deferred Tax Assets	12,531,846	90,362,723								
Investment in Subsidiaries	-	-								
Investment in Associates	210,161,858	-								
Investments	4,818,274,239	4,654,708,234								
Loans	-	-								
Reinsurance Assets	2,847,849,366	3,168,415,309								
Current Tax Assets	75,341,583	-								
Insurance Receivables	457,156,412	1,154,516,677								
Other Assets	85,042,482	48,959,553								
Other Financial Assets	86,397,271	151,561,392								
Cash and Cash Equivalent	175,773,574	207,456,354								
Total Assets	9,838,762,349	9,813,668,156								

EQUITY AND LIABILITIES		
EQUITY		
Share Capital	2,500,157,400	2,301,535,000
Share Application Money Pending Allotment	-	-
Share Premium	-	-
Special Reserves	1,667,570,965	1,410,503,655
Catastrophe Reserves	69,914,552	57,061,186
Retained Earnings	336,147,273	226,482,875
Other Equity	352,521,316	294,796,842
Total Equity	4,926,311,506	4,290,379,558
LIABILITIES		
Provisions	1,681,849	3,417,533
Gross Insurance Contract Liabilities	3,998,842,065	4,164,877,213
Deferred Tax Liabilities	-	-
Insurance Payable	358,680,424	858,561,613
Current Tax Liabilities	-	17,927,670
Borrowings	-	-
Other Liabilities	340,693,164	249,773,619
Other Financial Liabilities	212,553,341	228,730,950
Total Liabilities	4,912,450,843	5,523,288,598
Total Equity and Liabilities	9,838,762,349	9,813,668,156

## STATEMENT OF PROFIT OR LOSS For Period 17th July, 2023 - 15th July, 2024 (For the Year Ended Ashad 2081)

Fig. in NPR

Particulars	Current Year	Previous Year			
INCOME					
Gross Earned Premiums	3,384,296,904	3,394,102,330			
Premiums Ceded	(2,104,185,974)	(2,415,783,095)			
Net Earned Premiums	1,280,110,930	978,319,235			
Commis sion Income	342,886,515	390,558,980			
Other Direct Income	-				
Income from Investments & Loans	344,043,010	338,770,094			
Net Gain/ (Loss) on Fair Value Changes	-	-			
Net Realised Gains/ (Losses)	361,558,301	(1,263,914)			
Other Income	174,779,042	9,059,687			
Total Income	2,503,377,798	1,715,444,082			
EXPENSES					
Gross Claims Paid	1,474,412,237	2,520,707,724			
Claims Ceded	(756,662,048)	(1.914.671.679)			
Gross Change in Contract Liabilities	(582,942,145)	(226,335,065)			
Change in Contract Liabities Ceded to Reinsurers	611,121,658	86,163,342			
Net Claims Incurred	745,929,702	465,864,322			
Commission Expenses	58,727,559	59,174,530			
Service Fees	12,103,722	10,885,921			
Other Direct Expenes	3,628,920	3,970,633			
Employee Benefits Expenses	425,448,469	350,331,144			
Depreciation and Amortization Expenses	20,513,155	19,194,061			
Impairment Losses	132,852,751	-			
Other Operating Expenses	221,749,258	162,148,699			
Finance Cost	1,446,864	1,719,066			
Total Expenses	1,622,400,400	1,073,288,376			
Net Profit/(Loss) For The Year Before Share of Net Profits of Associates Accounted for					
Using Equity Method and Tax	880,977,398	642,155,706			
Share of Net Profit of Associates accounted using Equity Method	11,214,458	-			
Profit Before Tax	892,191,856	642,155,706			
Income Tax Expense	389,727,941	197,096,179			
Net Profit/(Loss) For The Year	502,463,915	445,059,527			
Earning Per Share					
Basic EPS	20.10	19.34			
Diluted EPS	20.10	19.34			

# STATEMENT OF OTHER COMPREHENSIVE INCOME For Period 17th July, 2023 - 15th July, 2024 (For the Year Ended Ashad 2081)

Fia. in NPR

Particulars	Current Year	Previous Year 445,059,527		
Net Profit/(Loss) For the Year	502,463,915			
Other Comprehensive Income				
(a) Items that are or may be Reclassified to Profit or Loss				
Changes in Fair Value of FVOCI Debt Instruments	-	-		
Cash Flow Hedge - Effective Portion of Changes in Fair Value	-	-		
Exchange differences on translation of Foreign Operation	-	-		
Share of other comprehensive income of associates accounted for using the equity method	-	-		
Income Tax Relating to Above Items	-	-		
Reclassified to Profit or Loss	-	-		
(b) Items that will not be Reclassified to Profit or Loss				
Changes in fair value of FVOCI Equity Instruments	20,619,630	69,827,376		
Revaluation of Property and Equipment/ Goodwill & Intangible Assets	370,212,473	-		
Remeasurement of Post-Employment Benefit Obligations	-	-		
Share of other comprehensive income of associates accounted for using the equity method	-	-		
Income Tax Relating to Above Items	(117,249,631)	(20,948,213)		
Table Other Community Income Fronth Vision No. (Tree	272 502 472	40.070.463		
Total Other Comprehensive Income For the Year, Net of Tax	273,582,472	48,879,163		
Total Comprehensive Income For the Year. Net of Tax	776.046.387	493.938.690		

#### STATEMENT OF CHANGES IN EQUITY For Period 17th July, 2023 - 15th July, 2024 (For the Year Ended Ashad 2081)

		Amount in NPR														
	Ordinary Share Capital	Preference Shares	Share Application Money Pending Allotment	Share Premium	Retained earnings	Revaluation Reserves	Special Reserves	Capital Reserves	Catastrophe Reserves	Corporate Social Responsibility (CSR) Reserve	Insurance Fund Including Insurance Reserve	Fair Value Reserve	Actuarial Reserves	Deferred Tax Reserve	Other Reserves	Total
Balance as on Shrawan 1, 2079	1,173,509,100	-	-	-	68,434,242	-	707,723,176	-	26,049,183	1,311,402	-	(19,254,644	-	45,817,386	56,268,033	
Equity components added through merger	1,066,427,600	-	-	-	1,330,505	-	469,101,333	188,193,101	19,328,046	56,642	-	(21,143,391	-	11,121,243	4,014,196	1,738,429,275
Prior period adjustment	-	-		-		-	-	-	-	-		-	-		-	-
Restated Balance as at Shrawan 1, 2079	2,239,936,700	-	-	-	69,764,747	-	1,176,824,509	188,193,101	45,377,229	1,368,044	-	(40,398,035	-	56,938,629	60,282,229	3,798,287,153
Profit/(Loss) For the Year	-	-	-	-	445,059,527	-	-	-	-	-	-	-	-	-	-	445.059.527
Other Comprehensive Income for the Year, Net of Tax	-			-		-		-		-	-		-		-	
i) Changes in Fair Value of FVOCI Debt Instruments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Gains/ (Losses) on Cash Flow Hedge		-		-			-	-		-	-					
iii) Exchange differences on translation of Foreign Operation		-		-				-								
iv) Changes in fair value of FVOCI Equity Instruments				-				-				48,879,163				48,879,163
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets				-				-							-	
vi) Remeasurement of Post-Employment Benefit Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Reserves/ Funds		-	-	-	(189,754,457)	-	233,679,146	-	11,683,957	4,673,583	-		-	-	(60,282,229)	-
Transfer to Deferred Tax Reserves	-	-	-	-	(33,424,094)	-	-	-	-	-	-		-	33,424,094	-	-
Transfer of Depreciation on Revaluation of Property and Equipment		-		-	-	-		-			-		-	-	-	-
Transfer on Disposal of Revalued Property and Equipment	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Transfer on Disposal of Equity Instruments Measured at FVTOCI	-	-	-	-	(322,532)	-	-	-	-	-	-	322,532	-	-	-	(96,760)
Current tax on Disposal of Equity Instruments Measured at FVTOCI	-	-	-	-	-	-	-	-	-	-	-	(96,760	-	-	-	
Share Issuance Costs Corporate Social Responsibility Reserve utilized	-	-	-	-	-	-		-	-	(1,368,044	-		-	-	-	(1.368.044)
Goodwill Created on merger	-	-		-	-	-		2 860 535	-	(1,368,044	-		-	-	-	2.860.535
Contribution by/ Distribution to the owners of the Company	-	-	-	-	-	-		2,860,535	-	-	-		-	-	-	2,860,535
i) Bonus Share Issued	61.598.300		-	-	(61,598,300)			-	-	-	-		-			
ii) Share Issue	01,398,300	-		-	(01,398,300)	-		-	-	-	-		-	-	-	-
iii) Cash Dividend		-		_	-									-		
iv) Dividend Distribution Tax	-	-	-	-	(3.242.016)			-	-	-	-		-	- :	-	(3.242.016)
v) Others (To be specified)					(3,242,020)			-								(3,242,010)
Balance as on Ashadh end, 2080	2,301,535,000	-		-	226,482,875	-	1,410,503,655	191,053,636	57,061,186	4,673,583	-	8,706,900	-	90,362,723	-	4,290,379,558
Balance as on Shrawan 1, 2080	2.301.535.000			-	226.482.875	-	1.410.503.655	191.053.636	57.061.186	4.673.583		8,706,900		90.362.723		4.290.379.558
Prior period adjustment	-,,,	-		-	-	-	-,:,,	-	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-			-,223,232,232
Restated Balance as at Shrawan 1, 2080	2,301,535,000	-		-	226.482.875		1,410,503,655	191.053.636	57,061,186	4.673.583		8.706.900	-	90.362.723		4.290.379.558
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Profit/(Loss) For the Year	-	-	-	-	502,463,915	-	-	-	-	-	-	-	-	-	-	502,463,915
Other Comprehensive Income for the Year, Net of Tax																
i) Changes in Fair Value of FVOCI Debt Instruments	-	-		-	-	-	-	-			-		-	-	-	-
ii) Gains/ (Losses) on Cash Flow Hedge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iii) Exchange differences on translation of Foreign Operation iv) Changes in fair value of FVOCI Equity Instruments	-	-	-	-	-	-	-	-	-	-	-	14.433.741	-	-	-	14.433.741
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets	-	-		-	-	259.148.731		-	-		-	14,455,741	-		-	259.148.731
v) Revaluation of Property and Equipment/ Goodwill & Intangible Assets vi) Remeasurement of Post-Employment Benefit Obligations	-	<del></del>	-	-		209,146,/31		<u> </u>	<u> </u>	<del></del>	_		<u> </u>	_	-	209,146,/31
Transfer to Reserves/ Funds		<del>-</del>	<del></del>	-	(275.062.022)	-	257.067.310		12.853.366	5.141.346			<u> </u>		-	-
Transfer to Deferred Tax Reserves	-	1	-	<del></del>	(213,002,022)		237,007,310	-	12,853,300	3,141,340	-		<del>- :</del>	-	-	-
Transfer of Depreciation on Revaluation of Property and Equipment		1	1	<del></del>				-	-	<del>                                     </del>	1		<del> </del>	-	-	-
Transfer on Disposal of Revalued Property and Equipment	-	1	-	-					-	<del>                                     </del>	1		<del> </del>			
Transfer on Disposal of Revalued Property and Equipment	-	1	<del></del>	-	39,299,583		-	-	-	-	1	(27.509.708	· ·	-	-	11,789,875
Transfer on Writeoff of Goodwill	-	-	-	-	,,	-	-	(2.860.535)	-	-	-			-	-	(2.860.535)
Share Issuance Costs	-			-		-		. ,,,							-	
Corporate Social Responsibility Reserve utilized	-	-	-	-	-	-	-	-	-	(2,436,000	-	-	-	-	-	(2,436,000)
Contribution by/ Distribution to the owners of the Company	-	1														
i) Bonus Share Issued	198,622,400	-		-	(10,429,299)		-	(188,193,101)	-			-				-
ii) Share Issue	-	-		-	-	-	-	-	-		-	-	-	-	-	-
iii) Cash Dividend	-	-	-	-	(142,585,223)	-	-	-	-	-	-	-	-	-	-	(142,585,223)
iv) Dividend Distribution Tax	-	-	-	-	(4,022,556)	-	-	-	-	-	-	-	-	-	-	(4,022,556)
v) Others (To be specified) Balance as on Ashadh end, 2081	2.500.157.400	-	-	-	336.147.273		1.667.570.965	-	69.914.552	7,378,929	-	(4,369,067	-	90.362.723	-	4.926.311.506