

Unaudited Statement of Financial Position

As on 31st Chaitra 2081, 3rd Quarter FY 2081/82

Particulars	FY 2081/82 3rd Quarter Ending	FY 2081/82 2nd Quarter Ending	FY 2080/81 3rd Quarter Ending
Assets			
Non-Current Assets			
Property, Plant and Equipment	-	-	-
Intangible Assets	2,012,256,425	2,031,297,458	2,073,449,469
Intangible Assets under Development		-	
Financial Assets			
Financial Investments - Held to Maturity	35,817,500	37,530,000	22,550,000
Total Non-Current Assets	2,048,073,925	2,068,827,458	2,095,999,469
Current Assets			
Cash and Cash Equivalents	16,180,009	14,791,905	15,596,504
Bank Balance other than Cash and Cash Equivalents	488,957	485,657	473,557
Trade Receivables	22,958,535	38,602,485	24,346,851
Other Financial Assets	31,557,025	28,467,191	35,240,825
Other Current Assets	14,808,131	14,808,131	15,947,235
Total Current Assets	85,992,657	97,155,370	91,604,972
Total Assets	2,134,066,582	2,165,982,828	2,187,604,441
Equity and Liabilities			
Equity			
Equity Share Capital	500,000,000	500,000,000	500,000,000
Reserve and Surplus	28,131,083	53,255,051	44,181,810
Total Equity	528,131,083	553,255,051	544,181,810
Liabilities			
Non-Current Liabilities			
Borrowings	1,481,414,649	1,501,414,649	1,579,851,618
Total Non-Current Liabilities	1,481,414,649	1,501,414,649	1,579,851,618
Current Liabilities			
Trade and Other Payables	56,095,966	55,362,993	46,794,766
Provisions	-	-	18,411
Other Current Liabilities	68,424,883	55,950,135	16,757,836
Total Current Liabilities	124,520,850	111,313,128	63,571,013
Total Liabilities	1,605,935,499	1,612,727,777	1,643,422,631
Total Equity and Liabilities	2,134,066,582	2,165,982,828	2,187,604,441

Unaudited Statement of Profit or Loss and Other Comprehensive Income
For the period ending 31st Chaitra 2081, 3rd Quarter FY 2081/82

Particulars	FY 2081/82 3rd Quarter Ending	FY 2081/82 2nd Quarter Ending	FY 2080/81 3rd Quarter Ending
Revenue	171,218,636	131,442,743	195,555,716
Cost of Sales	18,060,778	12,432,012	15,352,651
Gross Profit/(Loss)	153,157,859	119,010,732	180,203,064
Other Income	-	-	-
Depreciation	-	-	-
Amortisation	57,123,101	38,082,067	57,550,151
Administrative and Other Operating Expenses	6,726,382	5,496,362	8,998,125
Profit from Operation	89,308,376	75,432,303	113,654,788
Finance Income	382,317	381,956	29,708
Finance Costs	101,761,316	64,473,413	133,605,609
Profit before Tax	(12,070,624)	11,340,845	(19,921,113)
Income Tax Expenses			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
Profit for the Year	(12,070,624)	11,340,845	(19,921,113)
Other Comprehensive Income			
Other Comprehensive Income not to be classified to Profit or Loss in subsequent periods			
Re-measurement (Losses)/Gains on Post Employment	-	-	-
Defined Benefit Plans			
Share Transaction Costs	-	-	-
Equity Instruments through Other Comprehensive Income	9,802,500	11,515,000	6,050,000
Tax relating to items that will not be reclassified to Profit and Loss	-	-	-
Other Comprehensive Gain/(Loss) for the year, net of tax	9,802,500	11,515,000	6,050,000
Total Comprehensive Gain/(Loss) for the year, net of tax	(2,268,124)	22,855,845	(13,871,113)
Earnings per equity share of Rs. 100 each			
Basic Earnings per Share	(0.45)	4.57	(2.77)
Diluted Earnings per Share	(0.45)	4.57	(2.77)

THIRD QUARTER DISCLOSURE AS OF Chaitra 31st, 2081 (13th April, 2025)
AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION

Annexure-14 (Related to Sub regulation 2 of regulation 22)

1. Financial Statements

a. The unaudited financial statements for the Third quarter and financial ratios have been published along with this report.

b. Major Financial Highlights and Analysis

Key Financial Ratios	This Quarter End	Previous Quarter End
Earnings Per Share (EPS)	(0.45)	4.57
Current Ratio	0.69	0.87
Net worth Per Share	105.63	110.65
Market Value Per Share	516.96	NRs. 516
Price Earnings Ratio	(1,139.62)	112.88

2. Financial Analysis

a. Analysis of Changes in Inventory, Revenue and Liquidity during the Quarter

• Revenue in the financial statements comprises of revenue generated from sale of electricity. The Plant remained fully operational during this quarter.

b. Analysis of Management

• The company has not any plans for development of other projects other than for effective/efficient operation of the project.

3. Legal Proceedings

• There has been no any pending litigations and dispute by and against the company during the said period.
• There have been no any known disputes, litigations, offences and breach of applicable laws by and against the promoters and directors of the company.

4. Analysis on Share Transaction of the Company

Samling Power Company Ltd. and its management are neutral towards the share price and transactions as the price and transactions are determined by the market participants. The company remains committed towards providing the notices and information to investors and stakeholders. The major highlights of share transaction during the quarter are as follows:-

Maximum Share Price (NPR)	722
Minimum Share Price (NPR)	502
Last Traded Price (31st Chaitra, 2081) (NPR)	516.96
Total Traded Shares	5,097,494
Total Traded Days	56

5. Problems and Challenges

Internal

- Retention of skilled human resources.
- To maintain operational efficiency on Power plant operation.

External

- High rate of interest charged by banks and financial institutions for long term projects such as hydropower.
- Loss due to natural disaster and shut down of Power Plant operations.

The company and its management are capable in tackling and mitigating any problems and challenges that may be faced during its operation.

6. Corporate Governance

The Board of Directors and Management team are committed for strengthening good corporate governance within the company. The company has Financial Administrative Policy, Human Resource Policy and other policies and guidelines for proper functioning of the operations of the Company.

7. Declaration

I, the General Manager of this Company, take the responsibility of accuracy of the information and details mentioned in this report for the period up to third quarter of FY 2081/82, hereby declare that the information and details provided in this Report are true, based on facts, and complete to the best of my knowledge and that information necessary for taking informed decision by the investors are not concealed.