

## Unaudited Statement of Financial Position

As on 32nd Ashad 2082, 4th Quarter FY 2081/82

Particulars	FY 2081/82 4th Quarter Ending	FY 2081/82 3rd Quarter Ending	FY 2080/81 4th Quarter Ending
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	-	-	-
Intangible Assets	2,014,990,263	2,012,256,425	2,069,379,525
Intangible Assets under Development			
<b>Financial Assets</b>			
Financial Investments - Held to Maturity	30,959,000	35,817,500	26,015,000
<b>Total Non-Current Assets</b>	<b>2,045,949,263</b>	<b>2,048,073,925</b>	<b>2,095,394,525</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	5,148,380	16,180,009	619,005
Bank Balance other than Cash and Cash Equivalents	788,957	488,957	485,657
Trade Receivables	42,354,714	22,958,535	47,391,792
Other Financial Assets	49,945,128	31,557,025	28,329,016
Other Current Assets	14,808,131	14,808,131	14,808,131
<b>Total Current Assets</b>	<b>113,045,310</b>	<b>85,992,657</b>	<b>91,633,601</b>
<b>Total Assets</b>	<b>2,158,994,573</b>	<b>2,134,066,582</b>	<b>2,187,028,126</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital	500,000,000	500,000,000	500,000,000
Reserve and Surplus	39,201,820	28,131,083	30,399,206
<b>Total Equity</b>	<b>539,201,820</b>	<b>528,131,083</b>	<b>530,399,206</b>
<b>Liabilities</b>			
Non-Current Liabilities			
Borrowings	1,461,414,649	1,481,414,649	1,518,050,064
<b>Total Non-Current Liabilities</b>	<b>1,461,414,649</b>	<b>1,481,414,649</b>	<b>1,518,050,064</b>
<b>Current Liabilities</b>			
Trade and Other Payables	77,108,275	56,095,966	57,351,205
Provisions	-	-	18,411
Other Current Liabilities	81,269,829	68,424,883	81,209,240
<b>Total Current Liabilities</b>	<b>158,378,104</b>	<b>124,520,850</b>	<b>138,578,856</b>
<b>Total Liabilities</b>	<b>1,619,792,753</b>	<b>1,605,935,499</b>	<b>1,656,628,920</b>
<b>Total Equity and Liabilities</b>	<b>2,158,994,573</b>	<b>2,134,066,582</b>	<b>2,187,028,126</b>

Unaudited Statement of Profit or Loss and Other Comprehensive Income  
For the period ending 32nd Ashad 2082, 4th Quarter FY 2081/82

Particulars	FY 2081/82 4th Quarter Ending	FY 2081/82 3rd Quarter Ending	FY 2080/81 4th Quarter Ending
Revenue	225,855,599	171,218,636	251,800,465
Cost of Sales	24,939,354	18,060,778	22,383,630
<b>Gross Profit/(Loss)</b>	<b>200,916,244</b>	<b>153,157,859</b>	<b>229,416,835</b>
Other Income	-	-	-
Depreciation	-	-	-
Amortisation	76,372,148	57,123,101	75,989,190
Administrative and Other Operating Expenses	12,362,536	6,726,382	15,929,936
<b>Profit from Operation</b>	<b>112,181,561</b>	<b>89,308,376</b>	<b>137,497,709</b>
Finance Income	382,722	382,317	39,601
Finance Costs	108,705,669	101,761,316	174,706,027
<b>Profit before Tax</b>	<b>3,858,614</b>	<b>(12,070,624)</b>	<b>(37,168,717)</b>
<b>Income Tax Expenses</b>			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
<b>Profit for the Year</b>	<b>3,858,614</b>	<b>(12,070,624)</b>	<b>(37,168,717)</b>
<b>Other Comprehensive Income</b>			
<b>Other Comprehensive Income not to be classified to Profit or Loss in subsequent periods</b>			
Re-measurement (Losses)/Gains on Post Employment	-	-	-
Defined Benefit Plans			
Share Transaction Costs	-	-	-
Equity Instruments through Other Comprehensive Income	4,944,000	9,802,500	9,515,000
Tax relating to items that will not to be reclassified to Profit and Loss		-	-
<b>Other Comprehensive Gain/(Loss) for the year, net of tax</b>	<b>4,944,000</b>	<b>9,802,500</b>	<b>9,515,000</b>
<b>Total Comprehensive Gain/(Loss) for the year, net of tax</b>	<b>8,802,614</b>	<b>(2,268,124)</b>	<b>(27,653,717)</b>
<b>Earnings per equity share of Rs. 100 each</b>			
Basic Earnings per Share	1.76	(0.45)	(5.53)
Diluted Earnings per Share	1.76	(0.45)	(5.53)

FOURTH QUARTER DISCLOSURE AS OF Ashad 32nd, 2082 (16th July, 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 Fourth 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)	1.76	(0.45)
Current Ratio	0.71	0.69
Net worth Per Share	107.84	105.63
Market Value Per Share	538.17	516.96
Price Earnings Ratio	305.69	(1,139.62)

## 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)	584.4
Minimum Share Price (NPR)	485
Last Traded Price (32nd Ashad, 2082) (NPR)	538.17
Total Traded Shares	1,918,808.00
Total Traded Days	63

## 5. Problems and Challenges

## Internal

• Retention of skilled human resources.

• To maintain operational efficiency on Power plant operation.

## External

• Fluctuating rate of interest charged by banks and financial institutions for long term projects such as hydropower.

• Due to incessant rain in Eastern Nepal, including Ilam, flooding in the Mai Khola caused damage to the 132KV Transmission line of the Godak-Damak section under the Kabeli Corridor. As a result, our plant was shut down from Ashwin 12, 2081 and, after the reconstruction of the transmission line, power generation resumed from Kartik 19, 2081. The Company incurred a revenue loss of NPR 40,033,684.64 in that period due to plant shutdown.

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 fourth 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.