

## Unaudited Statement of Financial Position

As on 31st Ashwin 2082, 1st Quarter FY 2082/83

Particulars	FY 2082/83 1st Quarter Ending	FY 2081/82 4th Quarter Ending	FY 2081/82 1st Quarter Ending
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	-	-	-
Intangible Assets	1,996,478,808	2,014,990,263	2,050,338,492
Intangible Assets under Development			
<b>Financial Assets</b>			
Financial Investments - Held to Maturity	30,750,000	30,959,000	34,450,000
<b>Total Non-Current Assets</b>	<b>2,027,228,808</b>	<b>2,045,949,263</b>	<b>2,084,788,492</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	15,785,712	5,148,380	10,797,288
Bank Balance other than Cash and Cash Equivalents	485,657	788,957	485,657
Trade Receivables	44,905,669	42,354,714	45,446,590
Other Financial Assets	29,345,409	49,945,128	28,543,787
Other Current Assets	14,808,131	14,808,131	14,808,131
<b>Total Current Assets</b>	<b>105,330,578</b>	<b>113,045,310</b>	<b>100,081,452</b>
<b>Total Assets</b>	<b>2,132,559,386</b>	<b>2,158,994,573</b>	<b>2,184,869,944</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital	500,000,000	500,000,000	500,000,000
Reserve and Surplus	60,013,087	39,201,820	51,949,243
<b>Total Equity</b>	<b>560,013,087</b>	<b>539,201,820</b>	<b>551,949,243</b>
<b>Liabilities</b>			
Non-Current Liabilities			
Borrowings	1,420,149,751	1,461,414,649	1,521,249,357
<b>Total Non-Current Liabilities</b>	<b>1,420,149,751</b>	<b>1,461,414,649</b>	<b>1,521,249,357</b>
<b>Current Liabilities</b>			
Trade and Other Payables	65,940,881	77,108,275	53,219,716
Provisions	-	-	18,411
Other Current Liabilities	86,455,666	81,269,829	58,433,217
<b>Total Current Liabilities</b>	<b>152,396,547</b>	<b>158,378,104</b>	<b>111,671,344</b>
<b>Total Liabilities</b>	<b>1,572,546,298</b>	<b>1,619,792,753</b>	<b>1,632,920,701</b>
<b>Total Equity and Liabilities</b>	<b>2,132,559,386</b>	<b>2,158,994,573</b>	<b>2,184,869,944</b>

Unaudited Statement of Profit or Loss and Other Comprehensive Income  
For the period ending 31st Ashwin 2082, 1st Quarter FY 2082/83

Particulars	FY 2082/83 1st Quarter Ending	FY 2081/82 4th Quarter Ending	FY 2081/82 1st Quarter Ending
Revenue	78,418,699	225,855,599	81,785,226
Cost of Sales	10,340,359	24,939,354	6,553,034
<b>Gross Profit/(Loss)</b>	<b>68,078,340</b>	<b>200,916,244</b>	<b>75,232,192</b>
Other Income	-	-	-
Depreciation	-	-	-
Amortisation	19,256,161	76,372,148	19,041,034
Administrative and Other Operating Expenses	2,962,604	12,362,536	1,695,691
<b>Profit from Operation</b>	<b>45,859,575</b>	<b>112,181,561</b>	<b>54,495,467</b>
Finance Income	59	382,722	381,956
Finance Costs	24,073,867	108,705,669	41,762,386
<b>Profit before Tax</b>	<b>21,785,767</b>	<b>3,858,614</b>	<b>13,115,037</b>
<b>Income Tax Expenses</b>			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
<b>Profit for the Year</b>	<b>21,785,767</b>	<b>3,858,614</b>	<b>13,115,037</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	(209,000)	4,944,000	8,435,000
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>(209,000)</b>	<b>4,944,000</b>	<b>8,435,000</b>
<b>Total Comprehensive Gain/(Loss) for the year, net of tax</b>	<b>21,576,767</b>	<b>8,802,614</b>	<b>21,550,037</b>
<b>Earnings per equity share of Rs. 100 each</b>			
Basic Earnings per Share	4.32	1.76	4.31
Diluted Earnings per Share	4.32	1.76	4.31

FIRST QUARTER DISCLOSURE AS OF Ashwin 31st, 2082 (17th October, 2025)  
AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION

## Annexure-14 (Related to Sub regulation 1 of regulation 26)

## 1. Financial Statements

a. The unaudited financial statements for the First 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)	4.32	1.76
Current Ratio	0.69	0.71
Net worth Per Share	112.00	107.84
Market Value Per Share	444.00	538.17
Price Earnings Ratio	102.89	305.69

## 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 has not 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)	591.00
Minimum Share Price (NPR)	441.00
Last Traded Price (31st Ashwin, 2082) (NPR)	444.00
Total Traded Shares	15,32,990
Total Traded Days	51

## 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 on 4th and 5th October 2025, including Ilam, devastating floods and landslides caused destruction in the Headworks, Headrace pipe section of the project. As a result, our plant has been shut down since Ashwin 18,2082. The Company has incurred an estimated revenue loss of NPR 1,58,76,146.16 for the 14-day period from Ashwin 18,2082 to Ashwin 31,2082.
- The Company has lodged an insurance claim of NPR 201,196,145 with Himalayan Everest Insurance Limited in connection with the reported property loss.

## 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 first quarter of FY 2082/83, 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.