

**Unaudited Statement of Financial Position**

As on 30th Poush 2082, 2nd Quarter FY 2082/83

Particulars	FY 2082/83 2nd Quarter Ending	FY 2082/83 1st Quarter Ending	FY 2081/82 2nd Quarter Ending
Assets			
Non-Current Assets			
Property, Plant and Equipment	-	-	-
Intangible Assets	1,990,393,285	1,996,478,808	2,031,297,458
Intangible Assets under Development	-	-	-
Financial Assets			
Financial Investments - Held to Maturity	27,100,000	30,750,000	37,530,000
Total Non-Current Assets	2,017,493,285	2,027,228,808	2,068,827,458
Current Assets			
Cash and Cash Equivalents	43,409,799	15,785,712	14,791,905
Bank Balance other than Cash and Cash Equivalents	485,657	485,657	485,657
Trade Receivables	22,157,148	44,905,669	38,602,485
Other Financial Assets	55,590,234	29,345,409	28,467,191
Other Current Assets	-	14,808,131	14,808,131
Total Current Assets	121,642,838	105,330,578	97,155,370
Total Assets	2,139,136,123	2,132,559,386	2,165,982,828
Equity and Liabilities			
Equity			
Equity Share Capital	500,000,000	500,000,000	500,000,000
Reserve and Surplus	29,632,929	60,013,087	53,255,051
Total Equity	529,632,929	560,013,087	553,255,051
Liabilities			
Non-Current Liabilities			
Borrowings	1,394,980,903	1,420,149,751	1,501,414,649
Total Non-Current Liabilities	1,394,980,903	1,420,149,751	1,501,414,649
Current Liabilities			
Trade and Other Payables	123,819,030	65,940,881	55,362,993
Provisions	-	-	-
Other Current Liabilities	90,703,261	86,455,666	55,950,135
Total Current Liabilities	214,522,291	152,396,547	111,313,128
Total Liabilities	1,609,503,194	1,572,546,298	1,612,727,777
Total Equity and Liabilities	2,139,136,123	2,132,559,386	2,165,982,828

Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the period ending 30th Poush 2082, 2nd Quarter FY 2082/83

Particulars	FY 2082/83 2nd Quarter Ending	FY 2082/83 1st Quarter Ending	FY 2081/82 2nd Quarter Ending
Revenue	101,310,707	78,418,699	131,442,743
Cost of Sales	14,242,125	10,340,359	12,432,012
Gross Profit/(Loss)	87,068,582	68,078,340	119,010,732
Other Income	-	-	-
Depreciation	-	-	-
Amortisation	38,512,323	19,256,161	38,082,067
Administrative and Other Operating Expenses	7,290,328	2,962,604	5,496,362
Profit from Operation	41,265,931	45,859,575	75,432,303
Finance Income	866	59	381,956
Finance Costs	46,211,187	24,073,867	64,473,413
Profit before Tax	(4,944,390)	21,785,767	11,340,845
Income Tax Expenses			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
Profit for the Year	(4,944,390)	21,785,767	11,340,845
Other Comprehensive Income			
Other Comprehensive Income not to 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	(3,859,000)	(209,000)	11,515,000
Tax relating to items that will not to be reclassified to Profit and Loss			
Other Comprehensive Gain/(Loss) for the year, net of tax	(3,859,000)	(209,000)	11,515,000
Total Comprehensive Gain/(Loss) for the year, net of tax	(8,803,390)	21,576,767	22,855,845
Earnings per equity share of Rs. 100 each			
Basic Earnings per Share	(1.76)	4.32	4.57
Diluted Earnings per Share	(1.76)	4.32	4.57

**SECOND QUARTER DISCLOSURE AS OF Poush 30th, 2082 (14th January, 2026)
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 Second 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)	4.32
Current Ratio	0.57	0.69
Net worth Per Share	105.93	112.00
Market Value Per Share	544.00	444.00
Price Earnings Ratio	(308.97)	102.89

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 is planning for investment in new projects after successful completion of Right Share issue as proposed and approved by the Annual General Meeting.

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)	570.00
Minimum Share Price (NPR)	443.00
Last Traded Price (30 th Poush, 2082) (NPR)	544.00
Total Traded Shares	1174683.00
Total Traded Days	55.00

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 on 4th and 5th October 2025(18th and 19th Ashwin 2082 BS). The plant has remained shut down from 4th October 2025(18th Ashwin 2082) and has resumed its operation from 16th December 2025(1st Poush 2082) after rehabilitation works. The Company has incurred an estimated revenue loss of NPR 6,43,79,283.30 for the 2months and 14 days period from Ashwin 18,2082 to Mangsir 29th,2082
- The Company has lodged an insurance claim of NPR 20,11,96,145 with Himalayan Everest Insurance Limited in connection with the reported property loss. The Project insurer M/s Himalayan Everest Insurance Limited has discharged an advance amount of the insurance claim of NPR 5,00,00,000 on 15th Dec 2025(29th Mangsir 2082).

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 second 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.