



Samling Power Company Ltd.

Mai-Beni Hydropower Project (9.51 MW.)

पत्र संख्या: २०८२/८३/०६६

मिति: २०८३/०१/२२

श्री नेपाल स्टक एक्सचेञ्ज लिमिटेड

सिंहदरबार प्लाजा, काठमाडौं

विषय: आ.व. २०८२-८३ को तेस्रो त्रैमासिक प्रतिवेदन प्रकाशित गरेको सम्बन्धमा ।

महोदय,

उपरोक्त सम्बन्धमा यस धितोपत्र बोर्डको धितोपत्र दर्ता तथा निष्काशन नियमावली, २०७३ को नियम २६ अनुसार ऐन तथा यस नियमावली बमोजिम धितोपत्र दर्ता गरेका संगठित संस्थाले प्रत्येक तीन महिनाको अनुसूची-१४ मा उल्लेखित विवरण सो त्रैमासिक अवधि समाप्त भएको तीसदिन भित्र बोर्ड समक्ष पेश गर्नु पर्ने र त्यस्तो प्रतिवेदन राष्ट्रिय स्तरको दैनिक पत्रिकामा प्रकाशन गर्नु पर्ने भएको हुनाले यस सामलिङ्ग पावर कम्पनी लिमिटेडको आ. व. २०८२-८३ को तेस्रो अपरिस्कृत त्रैमासिक प्रतिवेदन यसै पत्रसाथ नत्थी गरी पठाएको बेहोरा जानकारीको लागि अनुरोध छ । साथै उक्त विवरण २०८३/०१/२२ गतेको "आर्थिक अभियान" पत्रिकामा समेत प्रकाशित भएको जानकारी गराउँदछौं ।

बोधार्थ,

- १) श्री नेपाल धितोपत्र बोर्ड, खुमलटार, ललितपुर
- २) श्री कम्पनी रजिष्ट्रारको कार्यालय, त्रिपुरेश्वर, काठमाडौं ।
- ३) श्री नेपाल एसबिआई मर्चेन्ट बैंकिङ्ग लिमिटेड, हात्तिसार, काठमाडौं ।
- ४) श्री विद्युत नियमन आयोग, सानो गौचरण, काठमाडौं ।
- ५) श्री सिडिएस एण्ड क्लियरिङ्ग लिमिटेड, पुतलीसडक, काठमाडौं ।



Ashokrao
कम्पनी सचिव

सामलिङ्ग पावर कम्पनी लिमिटेड

**Unaudited Statement of Financial Position**

As on 30th Chaitra 2082, 3rd Quarter FY 2082/83

| Particulars | FY 2082/83 3rd Quarter Ending | FY 2082/83 2nd Quarter Ending | FY 2081/82 3rd Quarter Ending |
|---|----------------------------------|----------------------------------|----------------------------------|
| Assets | | | |
| Non-Current Assets | | | |
| Property, Plant and Equipment | - | - | - |
| Intangible Assets | 1,976,871,007 | 1,990,393,285 | 2,012,256,425 |
| Intangible Assets under Development | - | - | - |
| Financial Assets | | | |
| Financial Investments - Held to Maturity | 27,510,000 | 27,100,000 | 35,817,500 |
| Total Non-Current Assets | 2,004,381,007 | 2,017,493,285 | 2,048,073,925 |
| Current Assets | | | |
| Cash and Cash Equivalents | 31,221,007 | 43,409,799 | 16,180,009 |
| Bank Balance other than Cash and Cash Equivalents | 490,957 | 485,657 | 488,957 |
| Trade Receivables | 33,570,149 | 22,157,148 | 22,958,535 |
| Other Financial Assets | 72,111,481 | 55,590,234 | 31,557,025 |
| Other Current Assets | - | - | 14,808,131 |
| Total Current Assets | 137,393,594 | 121,642,838 | 85,992,657 |
| Total Assets | 2,141,774,602 | 2,139,136,123 | 2,134,066,582 |
| Equity and Liabilities | | | |
| Equity | | | |
| Equity Share Capital | 500,000,000 | 500,000,000 | 500,000,000 |
| Reserve and Surplus | 33,688,876 | 29,632,929 | 28,131,083 |
| Total Equity | 533,688,876 | 529,632,929 | 528,131,083 |
| Liabilities | | | |
| Non-Current Liabilities | | | |
| Borrowings | 1,372,858,100 | 1,394,980,903 | 1,481,414,649 |
| Total Non-Current Liabilities | 1,372,858,100 | 1,394,980,903 | 1,481,414,649 |
| Current Liabilities | | | |
| Trade and Other Payables | 139,417,893 | 123,819,030 | 56,095,966 |
| Provisions | - | - | - |
| Other Current Liabilities | 95,809,733 | 90,703,261 | 68,424,883 |
| Total Current Liabilities | 235,227,626 | 214,522,291 | 124,520,850 |
| Total Liabilities | 1,608,085,726 | 1,609,503,194 | 1,605,935,499 |
| Total Equity and Liabilities | 2,141,774,602 | 2,139,136,123 | 2,134,066,582 |

Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the period ending 30th Chaitra 2082, 3rd Quarter FY 2082/83

| Particulars | FY 2082/83 3rd Quarter Ending | FY 2082/83 2nd Quarter Ending | FY 2081/82 3rd Quarter Ending |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Revenue | 153,109,332 | 101,310,707 | 171,218,636 |
| Cost of Sales | 20,111,131 | 14,242,125 | 18,060,778 |
| Gross Profit/(Loss) | 132,998,201 | 87,068,582 | 153,157,859 |
| Other Income | - | - | - |
| Depreciation | - | - | - |
| Amortisation | 58,326,249 | 38,512,323 | 57,123,101 |
| Administrative and Other Operating Expenses | 8,292,631 | 7,290,328 | 6,726,382 |
| Profit from Operation | 66,379,321 | 41,265,931 | 89,308,376 |
| Finance Income | 11,756 | 866 | 382,317 |
| Finance Costs | 67,689,521 | 46,211,187 | 101,761,316 |
| Profit before Tax | (1,298,443) | (4,944,390) | (12,070,624) |
| Income Tax Expenses | | | |
| Current Tax | - | - | - |
| Deferred Tax Credit/Charge | - | - | - |
| Profit for the Year | (1,298,443) | (4,944,390) | (12,070,624) |
| 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 | (3,449,000) | (3,859,000) | 9,802,500 |
| Tax relating to items that will not to be reclassified to Profit and Loss | - | - | - |
| Other Comprehensive Gain/(Loss) for the year, net of tax | (3,449,000) | (3,859,000) | 9,802,500 |
| Total Comprehensive Gain/(Loss) for the year, net of tax | (4,747,443) | (8,803,390) | (2,268,124) |
| Earnings per equity share of Rs. 100 each | | | |
| Basic Earnings per Share | (0.95) | (1.76) | (0.45) |
| Diluted Earnings per Share | (0.95) | (1.76) | (0.45) |

**THIRD QUARTER DISCLOSURE AS OF Chaitra 30th, 2082 (13th April, 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 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) | (0.95) | (1.76) |
| Current Ratio | 0.58 | 0.57 |
| Net worth Per Share | 106.74 | 105.93 |
| Market Value Per Share | 497 | 544.00 |
| Price Earnings Ratio | (523.44) | (308.97) |

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 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, proposed and approved by the Annual General Meeting. The Company is also seeking to develop new renewable energy projects.

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) | 577 |
| Minimum Share Price (NPR) | 461 |
| Last Traded Price (30th Chaitra, 2082) (NPR) | 497 |
| Total Traded Shares | 1320473 |
| Total Traded Days | 53 |

5. Problems and Challenges**Internal**

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

External

- 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 third 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.