Samling Power Company Limited

Lalitpur, Nepal

Unaudited Statement of Financial Position

As on 32nd Ashad, 4th Quarter FY 2082/83

Particulars	FY 2082/83 4th Quarter Ending	FY 2082/83 3rd Quarter Ending	FY 2081/82 4th Quarter Ending
Assets			
Non-Current Assets			
Property, Plant and Equipment	-	-	-
Intangible Assets	1,968,908,133	1,976,871,007	2,014,874,969
Intangible Assets under Development		-	-
Financial Assets			
Financial Investments - Held to Maturity	10,102,842	27,510,000	30,959,000
Total Non-Current Assets	**1,979,010,975**	**2,004,381,007**	**2,045,833,969**
Current Assets			
Cash and Cash Equivalents	17,253,360	31,221,007	5,148,364
Bank Balance other than Cash and Cash Equivalents	490,957	490,957	788,957
Trade Receivables	47,307,462	33,570,149	42,354,714
Other Financial Assets	85,671,500	72,111,481	29,291,844
Other Current Assets		-	14,808,131
Total Current Assets	**150,723,279**	**137,393,594**	**92,392,010**
Total Assets	**2,129,734,254**	**2,141,774,602**	**2,138,225,979**
Equity and Liabilities			
Equity			
Equity Share Capital	500,000,000	500,000,000	500,000,000
Reserve and Surplus	49,399,418	33,688,876	38,417,908
Total Equity	**549,399,418**	**533,688,876**	**538,417,908**
Liabilities			
Non-Current Liabilities			
Borrowings	1,349,714,881	1,372,858,100	1,444,980,903
Total Non-Current Liabilities	**1,349,714,881**	**1,372,858,100**	**1,444,980,903**
Current Liabilities			
Trade and Other Payables	100,450,269	139,417,893	73,530,450
Provisions	-	-	18,411
Other Current Liabilities	130,169,686	95,809,733	81,278,307
Total Current Liabilities	**230,619,955**	**235,227,626**	**154,827,168**
Total Liabilities	**1,580,334,836**	**1,608,085,726**	**1,599,808,071**
Total Equity and Liabilities	**2,129,734,254**	**2,141,774,602**	**2,138,225,979**

Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the period ending 32nd Ashad 2083, 4th Quarter FY 2082/83

Particulars	FY 2082/83 4th Quarter Ending	FY 2082/83 3rd Quarter Ending	FY 2081/82 4th Quarter Ending
Revenue	235,192,152	153,109,332	225,837,188
Cost of Sales	26,295,818	20,111,131	24,939,354
Gross Profit/(Loss)	**208,896,334**	**132,998,201**	**200,897,834**
Other Income	-	-	-
Depreciation	-	-	-
Amortisation	78,147,462	58,326,249	76,328,552
Administrative and Other Operating Expenses	16,979,178	8,292,631	12,941,682
Profit from Operation	**113,769,694**	**66,379,321**	**111,627,600**
Finance Income	12,480	11,756	382,722
Finance Costs	93,933,603	67,689,521	108,935,620
Profit before Tax	**19,848,571**	**(1,298,443)**	**3,074,702**
Income Tax Expenses			
Current Tax	-	-	-
Deferred Tax Credit/Charge	-	-	-
Profit for the Year	**19,848,571**	**(1,298,443)**	**3,443,355**
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	(8,885,472)	(3,449,000)	4,944,000
Tax relating to items that will not to be reclassified to Profit and Loss			
Other Comprehensive Gain/(Loss) for the year, net of tax	**(8,885,472)**	**(3,449,000)**	**4,944,000**
Total Comprehensive Gain/(Loss) for the year, net of tax	**10,963,099**	**(4,747,443)**	**8,018,702**
Earnings per equity share of Rs. 100 each			
Basic Earnings per Share	2.19	(0.95)	1.60
Diluted Earnings per Share	2.19	(0.95)	1.60

FOURTH QUARTER DISCLOSURE AS OF Ashad 32nd, 2083 (16th July, 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 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)	2.19	(0.95)
Current Ratio	0.65	0.58
Net worth Per Share	109.88	106.74
Market Value Per Share	420.90	497
Price Earnings Ratio	191.96	(523.44)

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 and Loss of profit Assessment by Insurance. 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)	509.20
Minimum Share Price (NPR)	400.00
Last Traded Price (32nd Ashad, 2083) (NPR)	420.90
Total Traded Shares	415073.00
Total Traded Days	64.00

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 final net claim assessed by surveyor is NPR 5.05 Crore. The assessed LOP insurance claim amount NPR 1,70,88,800 has been received.

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 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.