

Him Star Urja Company Limited

Kathmandu-7, Gaurighat

Unaudited Statement of Financial Position

As On 31st Ashwin, 2082 (Corresponding to 17th October, 2025) First Quarter of F/Y 2082-083

Amount in NPR

Particulars	Unaudited Current Quarter Ending	Unaudited Previous Quarter Ending	Unaudited Corresponding Previous Year Quarter Ending
Assets			
Non Current Assets			
Property, Plant and Equipment	67,617,775	67,123,349	66,798,579
Intangible Assets	-	-	-
Intangible Assets under development	1,117,945,431	1,081,899,008	929,203,130
Financial Assets	-	-	-
<i>Other Investment</i>	-	-	-
Other non-current assets	-	-	-
Total Non-Current Assets	1,185,563,206	1,149,022,358	996,001,709
Current Assets			
Inventories	-	-	-
Financial Assets	-	-	-
<i>Trade Receivables</i>	-	-	-
Cash and cash equivalents	18,543,804	32,045,235	5,291,168
<i>Bank balance other than cash and cash equivalents</i>	1,519,689	1,309,000	1,324,000
<i>Other financial assets</i>	3,290,000	3,290,000	3,290,000
Other current assets	72,310,884	49,063,335	81,007,837
Current tax assets	-	-	-
Total Current Assets	95,664,377	85,707,571	90,913,005
Total Assets	1,281,227,583	1,234,729,928	1,086,914,714
Equity and Liabilities			
Equity			
Equity Share Capital	373,000,000	261,100,000	261,100,000
Advance for share capital	-	34,502,500	-
Other equity	(6,043,741)	(2,765,131)	(2,155,887)
Total Equity	366,956,259	292,837,369	258,944,113
Liabilities			
Non Current Liabilities			
Financial Liabilities	-	-	-
<i>Borrowings</i>	776,727,225	613,187,405	578,187,405
<i>Other Financial Liabilities</i>	-	-	-
Provisions	-	-	-
Deferred Tax	-	-	-
Other non-current liabilities	-	-	-
Total Non Current Liabilities	776,727,225	613,187,405	578,187,405
Current Liabilities			
Financial Liabilities	-	-	-
<i>Borrowings</i>	96,229,282	280,814,134	212,214,167
<i>Trade Payables</i>	-	-	-
<i>Other Financial liabilities</i>	38,881,888	45,537,156	34,029,283
Provisions	-	-	-
Other Current Liabilities	2,432,928	2,353,864	3,539,745
Total Current Liabilities	137,544,098	328,705,154	249,783,195
Total Liabilities	914,271,324	941,892,559	827,970,600
Total Equity and Liabilities	1,281,227,583	1,234,729,928	1,086,914,714

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Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the period ended on 31st Ashwin, 2082 (Corresponding to 17th October, 2025) First Quarter of F/Y 2082-083

Particulars	Unaudited Current Quarter Ending	Unaudited Previous Quarter Ending	Unaudited Corresponding Previous Year Quarter Ending
Revenue	36,046,423	213,374,200	60,678,321
Cost of sales	36,046,423	213,374,200	60,678,321
Gross Profit	-	-	-
Depreciation	-	-	-
Amortization	-	-	-
Other Income	537,478	-	-
Administrative and other operating expenses	-	339,000	-
Impairment loss	-	-	-
Profit from operation	537,478	(339,000)	-
Finance Income	15,104	17,650	2,934
Finance Cost	-	-	-
Share Transaction Costs	-	843,225	-
Profit before tax	552,582	(1,164,574)	2,934
Income Tax Expense	-	-	-
Current Tax	-	-	-
Deferred Tax credit/charge	-	-	-
Profit for the year	552,582	(1,164,574)	2,934
Other Comprehensive Income	-	-	-
Total Comprehensive gain/(loss) for the year, net of tax	552,582	(1,164,574)	2,934

Notes:

1. The financial statements has been prepared as per Nepal Financial Reporting Standards.
2. The unaudited financial figures are subject to change from external auditors and regulatory authorities.