Him Star Urja Company Limited
Kathmandu-7, Gaurighat
Unaudited Statement of Financial Position
As On 30th Poush, 2082(Corresponding to 14th January, 2026) Second Quarter of F/Y 2082-83

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	1,106,281,386	67,617,775	67,249,871
Intangible Assets	-	-	-
Intangible Assets under development	53,498,114	1,117,945,431	955,225,310
Financial Assets	-	-	-
Other Investment	-	-	-
Other non-current assets	-	-	-
Total Non-Current Assets	**1,159,779,500**	**1,185,563,206**	**1,022,475,181**
	-		
Current Assets	-		
Inventories	-	-	-
Financial Assets	-	-	-
Trade Receivables	52,258,980	-	-
Cash and cash equivalents	7,665,174	18,543,804	1,109,653
Bank balance other than cash and cash equivalents	1,309,000	1,519,689	1,324,000
Other financial assets	3,290,000	3,290,000	3,290,000
Other current assets	76,103,906	72,310,884	97,102,710
Current tax assets	-	-	-
Total Current Assets	**140,627,060**	**95,664,377**	**102,826,363**
Total Assets	**1,300,406,561**	**1,281,227,583**	**1,125,301,544**
	-	-	
Equity and Liablities	-	-	
Equity	-	-	
Equity Share Capital	373,000,000	373,000,000	261,100,000
Advance for share capital	-	-	-
Other equity	(17,511,054)	(6,043,741)	(2,153,062)
Total Equity	**355,488,946**	**366,956,259**	**258,946,938**
	-	-	
Liablities	-	-	
Non Current Liablities	-	-	
Financial Liablities	-	-	-
Borrowings	776,727,225	776,727,225	619,412,405
Other Financial Liablities	-	-	-
Provisions	-	-	-
Deferred Tax	-	-	-
Other non-current liablities	-	-	-
Total Non Current Liablities	**776,727,225**	**776,727,225**	**619,412,405**
	-	-	
Current Liablities	-	-	
Financial Liablities	-	-	-
Borrowings	113,329,602	96,229,282	205,089,134
Trade Payables	-	-	-
Other Financial liablities	52,380,534	38,881,888	38,084,058
Provisions	-	-	-
Other Current Liablities	2,480,254	2,432,928	3,769,009
Total Current Liablities	**168,190,390**	**137,544,098**	**246,942,201**
Total Liablities	**944,917,615**	**914,271,324**	**866,354,606**
Total Equity and Liablities	**1,300,406,561**	**1,281,227,583**	**1,125,301,544**

Him Star Urja Company Limited

Kathmandu-7, Gaurighat

Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the period ended on 30th Poush, 2082(Corresponding to 14th January, 2026) Second Quarter of F/Y 2082-83

Particulars	Unaudited Current Quarter Ending	Unaudited Previous Quarter Ending	Unaudited Corresponding Previous Year Quarter Ending
Revenue	105,757,094	36,046,423	86,700,501
Cost of sales	59,129,602	36,046,423	86,700,501
Gross Profit	46,627,492	-	-
Depreciation	15,008,980	-	-
Amortization	-	-	-
Other Income	537,478	537,478	-
Administrative and other operating expenses	4,304,953	-	-
Impairment loss	-	-	-
Profit from operation	**27,851,037**	**537,478**	-
Finance Income	27,497	15,104	5,759
Finance Cost	38,768,266	-	-
Share Transaction Costs	-	-	-
Profit before tax	**(10,889,732)**	**552,582**	**5,759**
Income Tax Expense	-	-	-
Current Tax	-	-	-
Deferred Tax credit/charge	-	-	-
Profit for the year	**(10,889,732)**	**552,582**	**5,759**
Other Comprehensive Income	-	-	-
Total Comprehensive gain/(loss) for the year, net of tax	**(10,889,732)**	**552,582**	**5,759**

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.