Him Star Urja Company Limited
Kathmandu-7, Gaurighat
Unaudited Statement of Financial Position
As On 31st Ashoj, 2083(Corresponding to 17th Otober, 2026) First Quarter of F/Y 2083-84

Amount in NPR

Particulars	Unaudited Current Quarter Ending	Unaudited Previous Quarter Ending	Unaudited Corresponding Previous Quarter Ending
Assets			
Non Current Assets			
Property, Plant and Equipment	1,154,592,820	1,108,786,080	67,617,775
Intangible Assets			-
Intangible Assets under development	95,455,814	92,516,318	1,117,945,431
Financial Assets			-
Other Investment			-
Other non-current assets			-
Total Non-Current Assets	**1,250,048,634**	**1,201,302,398**	**1,185,563,206**
Current Assets			
Inventories	-	-	-
Financial Assets	-	-	-
Trade Receivables	2,101,249	2,101,249	-
Cash and cash equivalents	1,483,268	20,803,020	18,543,804
Bank balance other than cash and cash equivalents	1,309,000	1,309,000	1,519,689
Other financial assets	3,290,000	3,290,000	3,290,000
Other current assets	56,548,794	95,438,680	72,310,884
Current tax assets	-	-	-
Total Current Assets	**64,732,311**	**122,941,948**	**95,664,377**
Total Assets	**1,314,780,946**	**1,324,244,347**	**1,281,227,583**
Equity and Liablities			
Equity			
Equity Share Capital	373,000,000	373,000,000	373,000,000
Advance for share capital	-	-	-
Other equity	(151,486,057)	(118,845,042)	(6,043,741)
Total Equity	**221,513,943**	**254,154,958**	**366,956,259**
Liablities			
Non Current Liablities			
Financial Liablities	-		-
Borrowings	797,750,187	797,750,187	776,727,225
Other Financial Liablities	-	-	-
Provisions	-	-	-
Deferred Tax	-	-	-
Other non-current liablities	-	-	-
Total Non Current Liablities	**797,750,187**	**797,750,187**	**776,727,225**
Current Liablities			
Financial Liablities	-	-	-
Borrowings	238,455,518	226,455,518	96,229,282
Trade Payables			-
Other Financial liablities	54,342,593	43,847,462	38,881,888
Provisions	-	-	-
Other Current Liablities	2,718,705	2,036,221	2,432,928
Total Current Liablities	**295,516,816**	**272,339,201**	**137,544,098**
Total Liablities	**1,093,267,003**	**1,070,089,388**	**914,271,324**
Total Equity and Liablities	**1,314,780,946**	**1,324,244,347**	**1,281,227,583**

Him Star Urja Company Limited
Kathmandu-7, Gaurighat
Unaudited Statement of Profit or Loss and Other Comprehensive Income

For the period ended on 31st Ashoj, 2083(Corresponding to 17th October, 2026) First Quarter of F/Y 2083-84

Particulars	Unaudited Current Quarter Ending	Unaudited Previous Quarter Ending	Unaudited Corresponding Previous Year Quarter Ending
Revenue	95,455,814	144,775,298	36,046,423
Cost of sales	96,925,094	119,165,551	36,046,423
Gross Profit	**(1,469,280)**	**25,609,747**	-
Depreciation	10,351,890	35,274,611	-
Amortization	-	-	-
Other Income	7,080	537,478	537,478
Administrative and other operating expenses	7,472,845	30,923,016	-
Impairment loss	-	-	-
Profit from operation	**(19,286,935)**	**(40,050,402)**	**537,478**
Finance Income	-	41,367	15,104
Finance Cost	9,711,625	70,838,075	-
Share Transaction Costs	-	-	-
Profit before tax	**(28,998,560)**	**(110,847,110)**	**552,582**
Income Tax Expense	-	-	
Current Tax	-	-	
Deferred Tax credit/charge	-	-	
Profit for the year	**(28,998,560)**	**(110,847,110)**	**552,582**
Other Comprehensive Income			
Total Comprehensive gain/(loss) for the year, net of tax	**(28,998,560)**	**(110,847,110)**	**552,582**

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.