Regd No.: 68131/066/067

Liberty Energy Company Ltd.
लिवर्टी ईनर्जी कम्पनी लि.

KMC-10, Buddhanagar, Kathmandu
977-1-4543545, 01-4541988
liberty@libertyenergy.com.np

च.नं.२९.../०८३-८४

मितिः २०८३/०४/२९

श्री नेपाल धितोपत्र बोर्ड
खुमलटार, ललितपुर ।

विद्युत नियमन आयोग
सानो गौचरण, काठमाण्डौं ।

नेपाल स्टक एक्सचेञ्ज लि.
सिंहदरबार प्लाजा, काठमाण्डौ ।

विषय : त्रैमासिक प्रतिवेदन पेश गरिएको बारे ।

महोदय,

उक्त विषयमा यस लिवर्टी इनर्जी कम्पनी लि. को नयाँ पत्रिका राष्ट्रिय दैनिक पत्रिकामा मिति २०८३/०४/२९ मा प्रकाशित आर्थिक वर्ष २०८२/८३ को चौथो त्रैमास सम्मको वित्तिय विवरण सहितको त्रैमासिक प्रतिवेदन यसै पत्र साथ संलग्न गरि पेश गरिएको जानकारी गराउँदछौं ।

भवदीय,

LIBERTY ENERGY COMPANY LTD. KATHMANDU

.....
ध्रुव कुमार श्रेष्ठ
कम्पनी सचिव

Liberty Energy Company Ltd.
लिबर्टी ईनर्जी कम्पनी लि.
रजिष्टर्ड कार्यालय : का.म.न.पा -१०, बुढानगर, काठमाडौं
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UNAUDITED FINANCIAL STATEMENTS FOR THE FOURTH QUARTER, FISCAL YEAR 2082/83 ENDED 32nd ASHADH, 2083 (16th JULY, 2026)

(In NPR)

Particulars	Current Quarter Ending Ashadh end 2083	Previous Quarter Ending Chaitra end 2082	" Corresponding Previous Quarter ending Ashadh end 2082 "
Assets			
Non-Current Assets			
Property, plant and equipment	51,617,768.22	49,215,124.23	52,543,298.52
Intangible Assets	5,491,589,481.08	5,543,274,107.33	5,709,628,102.24
Project work-in progress			
Financial Assets			
Other Investments	170,409,000.00	170,409,000.00	170,409,000.00
Other non-current assets	338,528.33	331,802.03	8,045,000.00
Total Non-Current Assets	**5,713,954,777.63**	**5,763,230,033.59**	**5,940,625,400.77**
Current Assets			
Inventories	7,868,290.18	10,684,721.56	9,762,950.65
Financial Assets			
Cash and cash equivalents	61,651,945.84	66,701,731.56	30,858,048.72
Other current assets	47,050,394.05	18,726,868.75	38,541,680.24
Trade Receivable	128,421,560.14	105,603,160.91	94,665,440.13
Total Current Assets	**244,992,190.21**	**201,716,482.78**	**173,828,119.74**
Total Assets	**5,958,946,967.84**	**5,964,946,516.37**	**6,114,453,520.51**
Equity and Liabilities			
Equity			
Equity share capital	2,250,000,000.00	2,250,000,000.00	2,250,000,000.00
Application Money for Right share Pending alltotment			
Share Premium	73,744,118.35	73,744,118.35	73,744,118.35
Retained Earnings	(739,869,921.45)	(753,900,249.27)	(737,001,953.99)
Total Equity	**1,583,874,196.90**	**1,569,843,869.08**	**1,586,742,164.36**
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Long Term Borrowing	4,363,508,413.00	4,389,797,184.91	4,468,691,564.77
Other Financial Liabilities			
Other Non-Current Liabilities			
Total Non-Current Liabilities	**4,363,508,413.00**	**4,389,797,184.91**	**4,468,691,564.77**
Current Liabilities			
Financial Liabilities			
Short Term Borrowing			40,994,270.98
Trade Payables and other payables	9,051,618.09	3,543,783.98	15,522,441.02
Other Financial Liabilities			
Provisions	986,925.77	909,467.57	636,413.07
Other Current Liabilities	1,525,814.08	852,210.83	1,866,666.31
Total Current Liabilities	**11,564,357.94**	**5,305,462.38**	**59,019,791.38**
Total Liabilities	**4,375,072,770.94**	**4,395,102,647.29**	**4,527,711,356.15**
Total Equity and Liabilities	**5,958,946,967.84**	**5,964,946,516.37**	**6,114,453,520.51**

(In NPR)

Statement of Profit or Loss and Other Comprehensive Income	Current Quarter Ending Ashadh end 2083	Previous Quarter Ending Chaitra end 2082	" Corresponding Previous Quarter ending Ashadh end 2082 "
Revenue from Electricity Generation	174,518,232.50	158,576,962.65	125,670,106.89
Cost of sales			
Generation and Distribution Expenses	20,612,243.71	18,337,114.26	18,880,672.47
Gross Profit	**153,905,988.79**	**140,239,848.39**	**106,789,434.42**
Depreciation and Amortization	56,821,207.64	57,154,934.90	56,886,776.35
Other Income	36,601.44	34,932.00	37,830.82
" Administrative and Other Operating Expenses "	5,179,164.57	5,107,198.57	5,929,107.35
Impairment loss on investment			
Gain/(loss) on Disposal	1,268,700.78		
Profit from operation	**93,210,918.80**	**78,012,646.92**	**44,011,381.54**
Finance Income			
Finance Costs	67,969,973.79	67,923,708.13	85,353,712.21
Profit Before tax	**25,240,945.01**	**10,088,938.79**	**(41,342,330.67)**
Income tax Expense			
Current Tax			
Deferred Tax			
Profit for the Year	**25,240,945.01**	**10,088,938.79**	**(41,342,330.67)**
Other comprehensive gain/ (loss) for the year, net of tax			
Total comprehensive gain/ (loss) for the year, net of tax	**25,240,945.01**	**10,088,938.79**	**(41,342,330.67)**

Note:The figures are regrouped and rearranged where necessary.
The Unaudited Financial figure are subject to change from external auditors and Regulatory Authority.

FOURTH QUARTER DISCLOSURE AS OF 32nd ASHADH, 2083 (16th JULY, 2026) AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION Annexure -14 (Related to Sub regulation 1 of Regulation 26)

1. **FINANCIAL STATEMENT**
   - The unaudited financial statement for the Fourth quarter has been published as a part of this report.
   - **Key Financial Ratios at the end of the quarter:**

Period	Earnings Per Share	Net Worth Per Share	Current Ratio	P/E Ratio	Return on Assets
This quarter end	1.12	70.39	21.19	223.21	0.42%
Previous quarter end	0.45	69.77	38.02	557.54	0.17%
Corresponding previous year quarter end	(1.84)	70.52	2.95	(117.04)	-0.68%

2. **MANAGEMENT ANALYSIS**
   - **"Any changes in the stock, income and liquidity during the quarter and reason for change, if any:** The Upper Dordi "A" Hydropower Project (25 MW) owned by company located in Lamjung district is commercially started from 17th Mangsir, 2079. The revenue from generation of electricity is for a period of 1st Baishakh, 2083 to Ashadh end 2083. As per Power Purchase Agreement with NEA the rate has been increased by 3% as a 3rd increment effective from 1st Poush 2082. The project is in continuous operation during the end of current quarter.
   - **The statement of management analysis on the upcoming business plans:** The company holds the license for the development of other two Hydroelectric Project namely Badigad Khola Hydroelctric Project 24.60 MW located at Baglung and Lodo Khola Small Hydroelectric Project 1.60 MW located at Lamjung. The Company has established a subsidy company named "Badigad Hydropower Ltd" for the development of Badigad Khola Hydroelectric Project & "Lipe Hydropower Ltd" for the development of Lodo Khola Small Hydroelectric Project. The Generation License of both projects has been transferred to respective subsidiary companies.
   - **The analytical statement on the possible effect on company's profitability, stock and cash flow on the past experience:** The company has not perceived any significant events that could have affect in the company's financial except an event that could arise beyond our control.
3. **STATEMENT RELATED TO LEGAL ACTION**
   - Case filed by or against the company during the quarter, if any: None
   - Case filed by or against the company or its promoter or director for violation of the prevailing regulation or committing the criminal offence, if any: None
   - Case filed against the Promoter or Director on financial crime, if any: None
4. **ANALYSIS OF SHARE TRANSACTION OF THE COMPANY**
   - The major highlights of share transactions during the quarter are as follows:

Maximum Price	Minimum Price	Closing Price	Transaction days	Traded Volume	Turnover
250.40	203.00	203.00	64.00	5,664,637.00	1,288,181,173.40

5. **PROBLEMS AND CHALLENGES**
   - **Internal and External Problems**
   - Non-dispatch of energy due to forced outage by NEA
   - Flood & low water risk in the rivers due to climate change
   - Inadequate existing transmission line network to be constructed by NEA
   - **Strategies**
   - Reduce operation cost and maintain plant to generate optimum energy.
   - Plant operation with efficient way to reduce wear and tear of Plant and Equipment.
   - Request NEA to convert amended PPA clause to Take or Pay from contingency plan.
6. **CORPORATE GOVERNANCE**
   The company has regular meetings of Board of Directors and Board Committees in compliance with the Corporate Governance Guidelines, 2074 issued by the Securities Board of Nepal. Various rules, regulations and policies has been prepared for the proper functioning of the company.
7. **DECLARATION OF CHIEF EXECUTIVE ON TRUTH, FACTFULNESS**
   I, the Chairman of this company, take the responsibility of accuracy of the information and details mentioned in this report for the period 4th quarter of F.Y. 2082/83, hereby declare that the information and details provided in this report are true and tactfulness, based on facts and complete to best of my knowledge.

LIBERTY ENERGY COMPANY LTD. KATHMANDU