सुपर खुदी हाइड्रोपावर लिमिटेड
Super Khudi Hydropower Limited

रजिष्टर्ड कार्यालय : का.म.न.पा.३० चारखाल, डिल्लीबजार, काठमाण्डौं, नेपाल । फोन नं.: ०१-४५२४६५५
ईमेल : info@superkhudi.com.np, वेभसाइट : www.superkhudi.com.np

Unaudited Financial Reports (Quarterly) As on Ashwin end, 2083
1st Quarter of Fiscal Year 2083-84

Statement of Financial Position

Particulars	Quarter Ending upto Ashwin 2083 (Unaudited)	Quarter Ending upto Ashadh 2083 (Unaudited)	Quarter Ending upto Ashwin 2082 (Unaudited)
Assets			
Non Current Assets			
Property, Plant & Equipment	26,513,186.93	27,341,215.86	28,030,830.56
Intangible Assets Under Development (IAUD)	6,513,453,511.63	5,998,107,402.52	4,034,751,084.82
Right-of-Use Assets	1,362,692.04	-	512,409.66
Current Assets			
Financial Assets			
Cash & Cash Equivalents	3,008,536.16	30,569,976.70	4,146,747.12
Current Assets	33,799,000.00	33,623,500.00	36,185,000.00
Non-Financial Assets			
Pre-Payments	70,598,684.14	122,496,655.51	252,407,470.41
Current Assets	112,266,787.08	185,330,476.91	340,555,155.42
Current Tax Assets	-	-	-
Total Assets	**6,761,002,398.07**	**6,397,469,228.49**	**4,696,588,698.98**
Equity & Liabilities			
Shareholder's Fund			
Equity Share Capital	1,550,000,000.00	1,550,000,000.00	1,240,000,000.00
Accumulated Profit & Loss	765,342,910.77	701,970,088.36	461,645,694.46
Non-Current Liabilities			
Financial Liabilities			
Long Term Borrowing	3,780,609,799.88	3,006,828,382.66	2,078,520,912.27
Lease Liability	1,391,548.05	-	589,160.78
Current Liabilities			
Financial Liability			
Short Term Borrowings	30,000,000.00	546,557,883.30	802,931,826.82
Current Liabilities	629,174,083.93	590,439,207.85	108,223,358.43
Non Financial Liabilities	4,484,055.43	1,673,664.02	4,677,742.41
Total Capital & Liabilities	**6,761,002,398.07**	**6,397,469,228.49**	**4,696,588,698.98**

Statement of Profit or Loss

Particulars	Quarter Ending upto Ashwin 2083 (Unaudited)	Quarter Ending upto Ashadh 2083 (Unaudited)	Quarter Ending upto Ashwin 2082 (Unaudited)
Revenue from Operation	-	-	-
Cost of revenue	-	-	-
Gross Profit	-	-	-
Construction Revenue as per IFRIC-12	515,346,109.11	2,393,893,812.02	430,537,494.32
Construction Expenses as per IFRIC-12	(448,439,008.97)	(2,083,095,903.25)	(374,641,049.70)
Profit as Per IFRIC-12	**66,907,100.14**	**310,797,908.77**	**55,896,444.62**
Expenditure			
Administrative Expenses	2,239,767.78	9,557,239.30	2,791,667.52
Depreciation	1,056,853.92	4,517,191.32	1,437,177.13
Depreciation on ROU Assets	194,670.29	683,212.87	170,803.22
Amortization of Project Assets	-	-	-
Total Expenditure	**3,491,292.00**	**14,757,643.49**	**4,399,647.87**
Profit From Operations	**63,415,808.14**	**296,040,265.27**	**51,496,796.74**
Financial Income	-	-	-
Financial Charges	42,985.73	63,756.54	26,526.92
Net Profit/(Loss) Before Tax	**63,372,822.42**	**295,976,508.73**	**51,470,269.82**
Income Tax Expenses:			
Current Year Income Tax	-	-	-
Deferred Tax Expenses/(Income)	-	-	-
Net Profit for the Year	**63,372,822.42**	**295,976,508.73**	**51,470,269.82**
Other Comprehensive Income			
Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods	-	-	-
i. Re-measurement (losses)/ Gains on Post Employment Defined Benefit Plans	-	-	-
ii. Equity instruments through Other Comprehensive Income	-	-	-
iii. Tax Relating items that will not be classified to profit or loss	-	-	-
Other comprehensive gain/ (loss) for the year, net of tax	-	-	-
Total comprehensive gain/ (loss) for the year, net of tax	**63,372,822.42**	**295,976,508.73**	**51,470,269.82**

First Quarter Disclosure as of Ashwin end, 2083 (17th October 2026) as per Securities Registration and Issuance Regulation Annexure 14 (Related to Sub-regulation 1 of Regulation 26)

1. Financial Statements.

a) The financial statements for the period ended as on First quarter have been published as a part of this report.

b) The unaudited figures for FY 2083-84 (i.e. quarter ending Ashwin 2083) have been presented for improved clarity and accuracy.

c) The financial information as of the end of the First quarter is presented based on unaudited figures for informational purposes only. These figures have not undergone independent audit or review by external auditors.

d) Earnings per Share (EPS) and Networth Per Share has been calculated after considering revenue recognized in accordance with IFRIC 12. As the project is currently under construction (RCOD: 2083/07/02) and has not commenced operations as of the reporting date, revenue has been accounted for based on the applicable provisions of IFRIC 12 relating to service concession arrangements.

e) The Company's shares were listed on the secondary market on 11th Chaitra 2082. Hence, for the purpose of calculating the Price-Earnings (P/E) ratio for prior Corresponding periods (2081-82), Market Price per share was not available.

f) Operating profit/loss has been calculated excluding the impact of IFRIC 12 revenue, whereas all other financial ratios have been computed after incorporating IFRIC 12 revenue.

g) Key Financial Ratios at the end of the quarter:

Other Financial Highlights

Particulars	Quarter Ending upto Ashwin 2083 (Unaudited)	Quarter Ending upto Ashadh 2083 (Unaudited)	Quarter Ending upto Ashwin 2082 (Unaudited)
Interest Income	-	-	-
Interest Expenses	42,985.73	63,756.54	26,526.92
Net Interest Income	(42,985.73)	(63,756.54)	(26,526.92)
Total Operating Income	-	-	-
Operating Profit/(Loss)	(3,491,292.00)	(14,757,643.49)	(4,399,647.87)
Profit Before Tax	63,372,822.42	295,976,508.73	51,470,269.82
Tax	-	-	-
Net Profit	63,372,822.42	295,976,508.73	51,470,269.82
EPS(Basic)	4.09	19.10	4.15
Annualised Earning Per Share	16.35	19.10	16.60
MPS	683.00	818.00	N/A
PE Ratio	167.05	42.84	N/A
ROA	0.94%	4.63%	1.10%
ROE	2.74%	13.14%	3.02%
Networth Per Share	149.38	145.29	137.23

2. Management Analysis:

a) Any changes in the stock, income and liquidity during the quarter and reason for change, if any:

Revenue as per IFRIC-12 for Ashwin 2083 amounted to NPR 51,53,46,109.11 showing a increase of 19.70% compared to NPR 43,05,37,494.32 in Ashwin 2082. The increment is attributed to additional expenses booked in the Project has led to a corresponding increase in revenue recognition.

The statement of management analysis on the upcoming business plan:

The company management is persistently working on improving internal control system and risk management practices.

b) The analytical statement of the possible effect on company's profitability, stock and cash flow based on the past experience:

The Company has maintained steady progress and there has been no such other incident during the period which might have negative impact on the profit or cash flow of the company.

3. Statement relating to Legal Action:

a) Case filed by or against the Company during the quarter, if any: None

b) 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

c) Case filed against the Promoter or Director on financial crime, if any: None

4. Analysis of the share transaction of the company:

a) During the First quarter, SUPER KHUDI shares traded actively for 61 days till the end of Ashwin 2083 as its shares were listed in NEPSE on 10th Chaitra 2082 and began trading on 11th Chaitra 2082.

b) The highlights of the share transactions during the quarter are as follows:

Maximum Price (NRP)	Minimum Price (NRP)	Closing Price (NRP)	Transaction Days
1015.00	665.00	683.00	61

5. Policies and Strategies

a) Internal

- Retention and optimization of skilled human resource.
- Maintaining operational efficiency.
- Fund management.

b) External

- Inconsistent regulatory and policy level commitment from the government regulatory. agencies in development of hydroelectric projects.
- Lack of domestic suppliers and vendors for hydropower equipment and spare parts.
- Inadequate existing transmission line.

c) Strategies

- Implementation of HR optimization plan.
- Lobbying with government authorities for investment friendly environment.
- Identification of different financial instruments along with risk assessment.
- Development of various internal policies and procedures.

6. Corporate Governance:

The Board of Directors are committed to upholding good corporate governance practice in the company through implementation of policies and guidelines for proper functioning of the company. Various committees and sub-committee that are to be formed in compliance with Companies act, 2063 and Corporate Governance Guidelines, 2074 issued by Security Exchange Board of Nepal are in the process of formation.

7. Declaration of Truth, Tactfulness:

The Company take responsibility for accuracy of the information and details mentioned in this report. I also declare that the information and details mentioned in this report are complete, true, based on facts and the information, details necessary for making informed decision by the investors are not concealed.