Unilever Nepal Limited
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7th February 2025

To,
Nepal Stock Exchange,
Singhadurbar, Kathmandu

Subject: 2nd Quarter Result for FY 2081-82 as per Rule 26(1) of Securities Registration and Issue Regulation 2073.

Dear Sir/Ma'am,

With Regard to the captioned matter, kindly find the 2nd Quarterly Result (Profit & Loss Accounts and Balance Sheet) for the period 2081 Kartik to 2081 Poush with Annexure 14 as per **Rule 26 (1)** of Securities Registration and Issue Regulation 2073, and **22(1) (b)** of Securities Enlisting (NEPSE) Bylaws 2075 for your record and information.

Yours Sincerely,

For Unilever Nepal Limited

Govinda Bahadur Shahi,
Company Secretary, Head of Legal & Corporate Affairs

CC:
Laxmi Sunrise Capital Ltd., Kamalpokhari, Kathmandu

Registered Office:
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Makawanpur District, Narayani Zone
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Regd. No. 202-048/049

न्युक्यासल काराबाओ कपको फाइनलमा



ग्यालेक्सी, वीटवाग र रवर्णगिलाई शफलता

गुरुकुलममा पहिलो फुटसल प्रतियोगिता



भूमि गुणार गरिएको

NABIL BANK

KUWAIT OMAN AL ONLY FRIES FOR SNACK FOOD CO., KUWAIT

RAJDHANI INTERNATIONAL SERVICE PVT. LTD.

UNILEVER NEPAL LIMITED

Unilever Nepal Limited

Statement of Financial Position As at 29th Poush 2081 (Unaudited)

(NRs. in Lakhs)

Particulars	2nd Qtr. 2081-82	2nd Qtr. 2080-81
ASSETS		
Non-Current Assets		
Property, plant and equipment	15,464	14,871
Intangible assets	4	25
Right of use Assets -Lease	1,513	2,320
Deferred tax assets	364	331
Total Non-Current Assets	**17,345**	**17,566**
Current Assets		
Inventories	11,449	10,252
Trade and other receivables	10,769	12,732
Investments in Fixed Deposit	18,960	21,792
Prepayments	192	9
Cash and cash equivalents	17,723	12,000
Current Tax Assets	-	-
Total Current Assets	**59,093**	**56,785**
Total Assets	**76,437**	**74,351**
EQUITY AND LIABILITIES		
Equity		
Share capital	921	921
Retained earnings	41,778	37,784
Total Equity	**42,699**	**38,705**
Liabilities		
Non Current Liabilities		
Lease Liabilities	1,499	2,071
Provisions	13	5
Total Non Current Liabilities	**1,512**	**2,076**
Current Liabilities		
Trade and other payables	29,269	30,671
Lease Liabilities	574	483
Provisions	1,345	1,558
Current Tax Liability	1,039	823
Total Current Liabilities	**32,227**	**33,666**
Total Liabilities	**33,738**	**35,646**
Total Equity and Liabilities	**76,437**	**74,351**

Previous year's figures have been regrouped whenever necessary.

Statement of Profit & Loss For the Quarter ended Poush 2081 (Unaudited)

(NRs. in Lakhs)

Particulars	2nd Qtr. 2081-82	2nd Qtr. 2080-81
Revenue from operations	19,456	18,457
Other Income	344	764
TOTAL INCOME	**19,800**	**19,221**
EXPENSES		
Cost of materials consumed	8,558	8,463
Employee benefits expenses	1,595	1,874
Depreciation and amortisation expenses	759	777
Finance Cost	68	81
Other expenses	3,014	2,953
TOTAL EXPENSES	**13,994**	**14,148**
Profit before tax	**5,806**	**5,073**
Income Tax Expense	1,027	863
Profit from continuing operations	**4,778**	**4,210**
Net Profit for the Quarter	**4,778**	**4,210**

Notes:

1. Previous year's figures have been regrouped whenever necessary.

Annexure 14

Related with Rule 26 (1) of Securities Registration and Allotment Regulation 2073

Unilever Nepal Limited has articulated its purpose as,

"To earn the love and respect of Nepal by making a real difference to every Nepali."

The company intends to do this by doing our brands and business to create a "Swastha" and "Sakshami" Nepal.

1. Financial Statements

a) Second Quarter Balance Sheet and P&L Account

Profit & Loss A/C for 2nd Quarter of 2081-82 and the corresponding Balance Sheet are attached. Data provided for the 2nd Quarter is for period Kartik to Poush this year & comparative for last year.

There have been no material related party transactions, pecuniary transaction or relationship between Unilever Nepal Ltd. and its Directors for the period ended on Poush 2081 that may have a potential conflict with the interests of the company at large.

b) Earnings Per Share, P/E Ratio, Net worth per share and ratio of liquidity.

- Earnings Per Share:

-For the 2nd Qtr. of Year of 2081-82 is Rs 519 (Rs 2,079 annualized) against Rs 457 (Rs 2,015 annualized) of previous year same period.

- P/E Ratio: (Based on closing price at NEPSE as on Poush end and EPS for last 4 quarters)
-Current Year (2nd Qtr.) 21.60 & Previous Year (2nd Qtr.) 19.24

Net worth Per Share:
- Current Year (2nd Qtr.) Rs. 4,641 & Previous Year (2nd Qtr.) Rs. 4,214.

-Ratio of liquidity:
- Current Year (end of 2nd Qtr.) 1.83 against of 1.69 for end of 2nd Qtr. of previous year.

2. Analysis of Management

a) Company's revenue from operation for the current quarter is Rs. 1,946 million, and the revenue for the 2nd Qtr has increased by 5.4% driven by price reductions and trade/ brand activations enabling UNL to gain positive volume growth.

b) Net Profit for the current quarter is Rs. 478 million, increased by 13% over previous corresponding quarter led by positive mix and internal savings program, along with proactive risk mitigating actions to reduce bad debt expenses.

3. During the period under reference no case has been filed either by the corporate body or against the corporate body in the name of any Director/Promoter of the company.

4. Analysis of the share transaction of the corporate body:

a) Dealing of our company's share is the prerogative of the Nepalese public. We however prefer to focus on company's performance, i.e. on the top line & bottom line growth of the company.

b) Share transaction details as taken from the NEPSE Website for the last 60 days are mentioned below:

Maximum Price: Rs 52,300
Minimum Price: Rs 43,500
Closing Price: Rs 44,900

Total transaction days: 60 Days
Transaction Nos.: 5,730 Shares

5. Problems & Challenges

Whilst there are positives in the macro-economic landscape (Ex: Sovereign rating of Nepal Bonds by Fitch, Successive rounds of discussion with IMF), we are anticipating economic headwinds which will challenge the consumption sentiments and affect demand of our products. The commodity inflation is set to increase linked with base commodity price movements and FX devaluation, whilst the migrating population adds further pressure of reducing the domestic consumption. As result, we expect challenges in achieving volume led growth for the future but have an ambition to strive for achieving our growth aspirations.

6. Corporate Governance

The company believes in the highest standards of corporate behavior which are laid out through a written Code of business principles for transparency & all statutory/legal compliance by the company, its redistribution stockiest, suppliers, transporters, contractors, and other business partners with whom the company associates through its operations. The management has achieved good governance and responsible management practices which are benchmarked to the best managed global companies.

I take full responsibility of the facts, data and information which have been mentioned in the report till today and submitted with the report. I declare that as per my knowledge all the details and information of this report are true, factual, and full and we did not hide any details, notice, information which are required by the investors to take their decision.

On behalf of Unilever Nepal Limited
Amlan Mukherjee
Managing Director

Unilever Nepal Limited
Unilever
Basamadi, Makwanpur