Unilever Nepal Limited
City Square Building
2nd & 3rd Floor
New Baneshwor-10
GPO Box 7765, Kathmandu
Nepal.
www.unilevernepal.com
T: +977-1-4796818

14th November 2025

To,
Nepal Stock Exchange,
Singhadurbar, Kathmandu

Subject: 1st Quarter Result as per Rule 26(1) of Securities Registration and Issue Regulation, 2073

Dear Sir/Ma'am,

With Regards to the captioned matter, kindly find the 1st Quarterly Result (Profit & Loss Accounts and Balance Sheet) for the period 2082 Shrawan to 2082 Asoj with Annexure 14 as per **Rule 26 (1)** of Securities Registration and Issue Regulations, and bylaw **22(1) (b)** of securities Registration (NEPSE) Bylaws 2075 for your record and information.

Yours Sincerely,

For Unilever Nepal Limited

Govinda Bahadur Shahi,
Company Secretary

Enclosed: Attachment of 1st Quarterly Report 2082 published on 28 Kartik 2082 (14th November 2025).

CC:
Office of the Company Registrar, Tripureshwor, Kathmandu
Securities Board Nepal, Khumaltar, Lalitpur
Laxmi Sunrise Capital Ltd., Kamalpokhari, Kathmandu
CDS and Clearing, Putalisadak, Kathmandu

Registered Office:
Basamadi, Hetauda-3
Makawanpur District, Narayani Zone
Province No 3, Nepal
T: +977-57-411047
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Regd. No. 202-048/049

आईपीएलमा सर्वाधिक छक्का हान्ने ५ खेलाडी





■ **फिरोज राजोपाध्याय**

इन्डियन प्रिमियर लिग (आईपीएल) सर्वाधिक छक्का प्रहार गर्ने रेकर्ड वेस्ट इन्डिजका पूर्व खेलाडी क्रिस गेलको नाममा छ। गेलले १४१ इनिङबाट ३५७ छक्का प्रहार गरेका छन्। साथै उनले आईपीएलमा ४ हजार ९६५ रन बनाएका छन्।

भारतीय खेलाडी रोहित शर्मा दोस्रो स्थानमा छन्। रोहितले आईपीएलमा २६७ इनिङ खेल्दै ३०२ छक्का प्रहार गरेका छन्। यस्तै, तेस्रो स्थानमा पनि भारतीय खेलाडी नै छन्। उनी हुन् विराट कोहली। विराटले आईपीएलमा २५९ खेल खेलेर २ ९१ छक्का प्रहार गरेका छन्।

चौथो स्थानमा पनि भारतीय खेलाडीले ओगटेका छन्। जसमा महेन्द्रसिंह धोनी रहेका छन्। धोनीले आईपीएलमा २४२ खेल खेल्दै २६४ छक्का प्रहार गरेका छन्। पाँचौ स्थानमा भने दक्षिण अफ्रिकाका पूर्व खेलाडी एभी डिभिलियर्स रहेका छन्। डिभिलियर्सले १७० खेल खेल्दा २५१ छक्का प्रहार गरेका छन्।

आजको राशिफल

• ज्यो. काश्यप उपाध्याय

मेष

समय तपाईको अनुकूल छैन। कार्य असफल, नोक्सानी, चिन्ता, दु:ख-कष्टको सम्भावना छ।

वृष

सतर्क रहनुहोला। खा(नपानबाट अस्वस्थता, विनाउपलब्धिको दौडधूप, आलस्यता हुन सक्छ।

मिथुन

तपाईंका लागि दिन शुभ छ। धन लाभ, मान-सम्मान, इज्जत-प्रतिष्ठा वृद्धि हुने देखिन्छ।

कर्कट

धनको नोक्सानी, चञ्चलता, खर्च, कार्यमा असन्तुष्ट हुन सक्छ। सजग रहनुहोला।

सिंह

समय अनुकूल छ। पैसा लाभ, खाद्यान्न, पुरस्कार, उपहार प्राप्ति, कार्य सफल हुने देखिन्छ।

कन्या

अशुभ समयले सजग रहनुहोला। रोगव्याधिको भय, विवाद, चोटपटकको सम्भावना देखिन्छ।

तुला

दिन उत्तम फललदायक छ। आर्थिक लाभ, भोजभतेर, खाद्यान्न प्राप्तिको सम्भावना छ।

वृश्चिक

शुभ समय भएकाले सुख-समृद्धि, कार्य सफल, स्वस्थता, आत्मसन्तुष्टि हुने देखिन्छ।

धनु

तपाईंका लागि दिन शुभ देखिँदैन। राजनीतिक भय, प्रतिष्ठामा आघात, कार्य बाधा हुन सक्छ।

मकर

समय अनुकूल नभ(एकाले रोगव्याधि, कार्य व्यवसायमा व्यवधान, नोक्सानी हुन सक्छ।

कुम्भ

समय उत्तम छ। धन प्राप्ति, परीक्षा प्रतियोगि(तामा सफलता, सुख-सन्तोष हुने देखिन्छ।

मीन

आर्थिक लाभ, शुभ यात्राको सम्भावना, विजय, बौद्धिक क्षमतामा वृद्धि हुने सम्भावना छ।

UNILEVER NEPAL LIMITED

Unilever Nepal Limited

Annexure 14:
(Related with Rule 26 (1))

Statement of Financial Position As at 31st Ashwin 2082 (Unaudited)

(NRs In Lakhs)

Particulars	1st Qtr. 2082-83	1st Qtr. 2081-82
ASSETS		
Non-Current Assets		
Property, plant and equipment	16,237	15,533
Intangible assets	4	5
Right of use Assets -Lease	3,631	1,947
Deferred tax assets	279	560
Total Non-Current Assets	**20,151**	**18,045**
Current Assets		
Inventories	10,489	11,161
Trade and other receivables	16,101	13,404
Investments in Fixed Deposit	22,000	25,575
Prepayments	210	255
Cash and cash equivalents	12,549	8,215
Current Tax Assets	795	-
Total Current Assets	**62,144**	**58,610**
Total Assets	**82,294**	**76,655**
EQUITY AND LIABILITIES		
Equity		
Share capital	921	921
Retained earnings	54,351	52,813
Total Equity	**55,271**	**53,734**
Liabilities		
Non Current Liabilities		
Lease Liabilities	2,601	1,634
Provisions	-	-
Total Non Current Liabilities	**2,601**	**1,634**
Current Liabilities		
Trade and other payables	21,822	18,836
Lease Liabilities	1,725	881
Provisions	875	1,227
Current Tax Liability	-	342
Total Current Liabilities	**24,422**	**21,287**
Total Liabilities	**27,023**	**22,921**
Total Equity and Liabilities	**82,294**	**76,655**

Previous year's figures have been regrouped whenever necessary.

Statement of Profit & Loss For the Quarter ended Ashwin 2082 (Unaudited)

(NRs In Lakhs)

Particulars	1st Qtr. 2082-83	1st Qtr. 2081-82
Revenue from operations	20,037	22,545
Other income	262	267
TOTAL INCOME	**20,299**	**22,812**
EXPENSES		
Cost of materials consumed	10,701	10,251
Employee benefits expenses	1,758	1,777
Depreciation and amortisation expenses	801	808
Finance Cost	121	90
Other expenses	3,221	3,449
TOTAL EXPENSES	**16,601**	**16,375**
Profit before tax	**3,697**	**6,437**
Income Tax Expense	698	1,168
Profit from continuing operations	**3,000**	**5,269**
Net Profit for the Quarter	**3,000**	**5,269**

Previous year's figures have been regrouped whenever necessary.

Annexure 14:
(Related with Rule 26 (1))
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 driving our brands and business to create a
'Swastha' and 'Saksham' Nepal.

1. Financial Statements

a) First Quarter Balance Sheet and P&L Account

Profit & Loss A/C for 1st Quarter of 2082-83 and the corresponding Balance Sheet are attached. Data provided for the 1st Quarter is for period Shrawan to Ashwin 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 Ashwin 2082 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 1st Qtr. of Year of 2082-83 is Rs 326 (Rs 1,884 annualized) against Rs 572 (Rs 2,096 annualized) of previous year same period.

- P/E Ratio: (Based on closing price at NEPSE as on Ashwin end and EPS for last 4 quarters)
-Current Year (1st Qtr.) 25.53 & Previous Year (1st Qtr.) 23.50

Net worth Per Share:
- Current Year (1st Qtr.) Rs.6,003 & Previous Year (1st Qtr.) Rs.5,836.

-Ratio of liquidity:
- Current Year (end of 1st Qtr.) 2.54 against of 2.75 for end of 1st Qtr. of previous year.

2. Analysis of Management

a) The company's revenue from operations for the current quarter stands at Rs.2,003.7 million, marking an 8% quarter-on-quarter decline. This was primarily driven by the broad-based impact of the protest and subsequent curfews/restricted movement, which dampened consumer sentiment during the festive season. All segments were affected, led by Personal Care (PC), Beauty & Wellbeing (B&W), and Home Care (HC).

While Nepal's markets opened and movement stabilized post-protest, headwinds emerged from GST rate changes in India, significantly impacting the Personal Care category. Additionally, informal trade routes have seen increased inflow of India-manufactured cheaper products into border towns making locally manufactured products price uncompetitive.

b) Net profit for the quarter stands at Rs.300 million, reflecting a 43% decline quarter-on-quarter, largely due to sales contraction and higher material costs. Despite these challenges, the company partially mitigated commodity inflation and market pressures through robust savings programs and proactive optimization of the price-to-cost ratio. Major savings were achieved in logistics costs and advertising & promotion (A&P) expenses, even after engaging a leading global agency for market research.

3. During tthe 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 the 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 50,724
Minimum Price: Rs 45,201
Closing Price: Rs 48,100

Total transaction days: 60 Days
Transaction Nos.: 3,897 Shares

5. Problems & Challenges

The first quarter of FY 2082-83 presented unprecedented disruptions for Unilever Nepal Limited (UNL), stemming from political instability, damage to retail infrastructure, and heightened macroeconomic volatility. These factors severely impacted our sales performance, supply chain continuity, and overall financial stability.

The recent protests and subsequent floods caused widespread destruction of retail networks. One of our key customers, Bhatbhateni Supermarket, faced multiple outlet attacks and the complete destruction of its central warehouse, with several stores rendered inoperable. Logistics paralysis due to roadblocks and curfews led to temporary halts in distribution and inventory movement. The timing of these events coincided with the festive season, resulting in a sharp decline in seasonal sales. Additionally, grey market pressures intensified following GST reductions in India, fueling parallel imports of soaps and personal care products into Nepal. The recovery outlook remains uncertain, contingent on political stabilization, government intervention, and restoration of retail infrastructure.

At UNL, we will continue to bring new products to the Nepali consumer and increase awareness and reach of our brands effectively through digital media. In line with this vision, we are accelerating contingency planning, diversifying distribution channels, and supporting trade partners for rapid retail recovery. We are actively engaging with government authorities to implement pricing and portfolio strategies to counter grey market pressures arising from recent GST changes.

6. 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. This is successfully audited & recognized by a local independent body.

I take full responsibility for the facts, data and information which have been mentioned in the report today and submitted with the report. I declare that as per my knowledge all the details and information in this report are true, factual, and full and we did not hide any details, notice, or 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 Nepal Limited

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On behalf of Unilever Nepal Limited
Amlan Mukherjee
Managing Director