

Coca-Cola

0/c

## Bottlers Nepal Limited

(Authorized Bottler of The Coca-Cola Company)

मिति: २०७२।०।३०

श्री धितोपत्र बोर्ड नेपाल  
जावलाखेल, काठमाडौं ।



विषय: विवरण पेश गरिएको बारे ।

महोदय,

उपरोक्त सम्बन्धमा यस कम्पनीको आ.ब. २०७२।७३ को प्रथम त्रैमासिकको अपरिस्कृत वित्तिय विवरण यसै साथ संलग्न गरि पेश गरिएको व्यहोरा अनुरोध छ ।

सधन्यवाद ।

भवदीय,

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अशोक कुमार मण्डल  
वित्त नियन्त्रक





**Bottlers Nepal Ltd.**  
Balaju Industrial District, Kathmandu, Nepal

**UNAUDITED FINANCIAL RESULTS FOR THE 1st QUARTER, F/Y 2072/73, ENDED**

17th OCT 2015

(Rs./ Thousands unless specified)

| S.N.                            | Particulars   | This Quarter<br>Ending<br>As on 17th Oct<br>2015 | Previous Year<br>Corresponding<br>Quarter<br>As on 17th Oct<br>2014 |
|---------------------------------|---|--|---|
| <b>A Balance Sheet</b>          |   |  |   |
| 1                               | Fixed Assets  | 989,641  | 1,016,825   |
| 2                               | Current Assets  | 700,955  | 997,427   |
| 3                               | Investment  | 112,628  | 112,628   |
| 4                               | <b>Total Assets</b>   | <b>1,803,224</b>                                 | <b>2,126,880</b>  |
| 5                               | Share Capital   | 194,889  | 194,889   |
| 6                               | Reserve and Surplus   | 1,016,771  | 788,581   |
| 7                               | Long Term Liabilities   |  | -   |
| 8                               | Current Liabilities   | 591,564  | 1,143,410   |
| 9                               | <b>Total Liabilities</b>  | <b>1,803,224</b>                                 | <b>2,126,880</b>  |
| <b>B Income Statement</b>       |   |  |   |
|                                 |   | As on 17th Oct<br>2015                           | As on 17th Oct<br>2014  |
| 1                               | <b>Total Income</b>   |  |   |
| a)                              | Sales Revenue   | 648,915  | 750,519   |
| b)                              | Other Operational Income  | -  | -   |
|                                 | <b>Total</b>  | <b>648,915</b>                                   | <b>750,519</b>  |
| 2                               | <b>Total Expenditure</b>  |  |   |
| a)                              | Cost of Sales   | 308,921  | 331,971   |
| b)                              | Distribution Expenses   | 22,052   | 26,862  |
| c)                              | Sales and Promotional Expenses  | 79,120   | 109,228   |
| d)                              | Administrative Expenses   | 153,190  | 188,242   |
| f)                              | Depreciation  | 47,090   | 46,727  |
| g)                              | Misc. Income  | (1,451)  | (2,269)   |
|                                 | <b>Total</b>  | <b>608,922</b>                                   | <b>700,760</b>  |
| 3                               | <b>Profit from Operations Before Other Income,<br/>Interest &amp; Tax</b> | <b>39,993</b>                                    | <b>49,759</b>   |
| 4                               | <b>Other Income/ Expenses</b>   |  |   |
| a)                              | Dividend Income   |  |   |
| b)                              | Forex Income/ Expenses  | 2,308  | 2,530   |
|                                 | <b>Total</b>  | <b>2,308</b>                                     | <b>2,530</b>  |
| 5                               | <b>Profit Before Interest, Bonus &amp; Tax</b>                            | <b>37,685</b>                                    | <b>47,229</b>   |
| 6                               | Interest (Net)  | 5,693  | 6,119   |
| 7                               | <b>Profit Before Bonus &amp; Tax</b>                                      | <b>31,992</b>                                    | <b>41,110</b>   |
| 8                               | Provision for Employees' Bonus and Quarter                                | 4,172.87   | -   |
| 9                               | Provision for Corporate Tax   | -  | -   |
| 10                              | <b>Profit After Bonus &amp; Tax</b>                                       | <b>27,819</b>                                    | <b>41,110</b>   |
| <b>C Major Financial Ratios</b> |   |  |   |
| 1                               | Earning per share (in Rs.)  | 14.27  | 21.09   |
| 2                               | Market value per share (in Rs.)   | 1,660  | 1,680   |
| 3                               | Price Earning Ratio   | 116  | 80  |
| 4                               | Current Ratio   | 1.18   | 0.87  |
| 5                               | Return on Assets (Annualised)   | 8.87%  | 9.36%   |
| 6                               | Net worth per share (in Rs.)  | 622  | 505   |





**ANNEXURE 14: STATEMENTS RELATING TO RULE 22 (2)**

**1 RELATED PARTY TRANSACTION**

During the period no related party transaction occurred.

**2 MANAGEMENT ANALYSIS**

The sales in this quarter has declined due to production disturbance caused by ongoing political unrest in the country. However, the management of the company is attempting to normal recovery of the business as soon as possible.

**3 LEGAL PROCEEDING**

There are no legal cases filed by or against the Company in the competent court of Nepal except for the income taxes and labour issues.

**4 SHARE TRANSACTIONS**

There were no share transactions of the company in the last quarter and the closing price before this quarter was NPR 1660 per share.

**5 RISKS AND CHALLENGES**

Increasing cost and competitive market is the one of the challenges for the company.

The unstable political situation and disturbance at boarder areas of country has added new challenges to the company for cost estimation and economic features prediction.

**6 CORPORATE GOVERNANCE**

The Company follows prudent corporate governance practices in all business transactions. In the given quarter one board of directors meeting was conducted.

**7 DECLARATION**

I, the Country Manager, take the responsibility of accuracy of the information and details mentioned in this Report for the 1st quarter of F/Y 2072/73, hereby declare that the information and details provided in this Report are true.

