

Bottlers Nepal Ltd.
Balaju Industrial District, Kathmandu, Nepal

UNAUDITED FINANCIAL RESULTS FOR THE 3RD QUARTER, F/Y 2072/73, ENDED 12 APR, 2016
(Pursuant to Rule 22(2) of Securities Registration and Issue Regulation, 2008)

A	Balance Sheet	Current Quarter Ending	Previous Year Corresponding
		(Amount in NPR '000)	Quarter Ending
		As on 12 Apr 2016	As on 13 Apr 2015
	Assets		
1	Fixed Assets	1,052,345	1,031,608
2	Current Assets	999,459	1,486,956
3	Investment	112,628	112,628
	Total	2,164,432	2,631,192
	Capital & Liabilities		
4	Share Capital	194,889	194,889
5	Reserve and Surplus	679,768	728,414
6	Long Term Liabilities	166,000	-
7	Current Liabilities	1,123,775	1,707,889
	Total	2,164,432	2,631,192
B	Income Statement	Current Quarter Ending	Previous Year Corresponding
		(Amount in NPR '000)	Quarter Ending
		(Amount in NPR '000)	(Amount in NPR '000)
1	Income		
	PC Volume	769	741
	UC Volume	1,603	1,731
	Sales Revenue	577,675	564,610
	Other Operational Income	9,741	1,448
	Total	587,416	566,058
2	Expenditure		
	Cost of Sales	248,216	228,381
	Distribution Expenses	19,302	16,669
	Sales and Promotional Expenses	92,398	73,085
	Administrative Expenses	181,194	180,584
	Depreciation	39,706	41,069
	Total	580,816	539,789
3	Profit/(Loss) from Operations	6,600	26,270
4	Other Income/ Expenses		
	Dividend Income	27,461	24,166
	Other income	-	917
	Total	27,461	25,083
5	Profit Before Interest, Bonus & Tax	34,061	51,353
6	Interest (Net)	3,700	8,526
7	Profit Before Bonus & Tax	30,361	42,827
8	Provision for Employees' Bonus and Quarter	3,960	-
9	Provision for Corporate Tax	4,752	1,208
10	Profit After Bonus & Tax	21,649	41,619
C	Major Financial Ratios		
1	Earning per share (in Rs.)	11.11	21.36
2	Market value per share (in Rs.) (based on last transaction)	1,660	1,660
3	Price Earning Ratio	149	78
4	Current Ratio	0.89	0.87
5	Net worth per share (in Rs.)	449	474
D	RELATED PARTY TRANSACTION		
During the period, the following related party transactions occurred:			
			Rs.
	Sale of Raw Material to Bottlers Nepal (Terai) Limited, its subsidiary Company (hereinafter referred as "BNTL")		3,247,090
	Purchase of Raw Material from BNTL		18,203
	Transfer fee payable to BNTL		19,930,864
	Transfer fee receivable from BNTL		6,096,847

Swasa

E MANAGEMENT ANALYSIS

The last Quarter performance of the Company demonstrated satisfactory growth despite political uncertainties.

F LEGAL PROCEEDING

No legal case was filed in this Quarter by or against the Company.

G SHARE TRANSACTIONS

As the Company was in the process of dematerializing its shares, none of its shares were transacted in this Quarter. The Company had entered into an Agreement with M/s CDS & Clearing Limited for dematerialization of its shares on 15th March, 2016 and obtained ISIN Number on 21st March 2016.

H RISKS AND CHALLENGES

Increasing cost and competitive market are the key challenges for the Company.

Even though the political situation has started improving, the fuel supplies have not been normalized, which has posed challenge to the business of the Company. Hence, the key priority for the company is to stabilize and bring normalcy in the business operations.

Extended Load Shedding hours have added extra challenge to run the business.

The political situation of the Country is still a challenge to the company for cost estimation and economic features prediction.

I CORPORATE GOVERNANCE

The Company follows prudent Corporate Governance Practices in all business transactions.

During the Quarter under review, the Company had convened one Board Meeting and one Audit Committee Meeting, both on 4th February, 2016 ;

J DECLARATION BY CHAIRPERSON ON THE TRUTHFULNESS AND ACCURACY OF INFORMATION

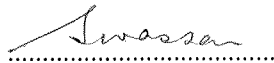
I, as at the date, hereby individually accept responsibility for the accuracy of the information and details contained in this report. I hereby declare that to the best of my knowledge and belief, the information contained in this report is true, accurate and complete and there are no other matters concealed the omission of which shall adversely affect the informed investment decision by the investors.

K DETAILS OF SPECIAL EVENTS OR CIRCUMSTANCES RELATING TO SUB-RULE (5) OF RULE 22

None

Chairperson

:



Date

:

02.05.2016