

Siddhartha Mutual Fund
(A Mutual Fund Registered by Siddhartha Bank Limited under Mutual Fund Regulations, 2010)

Siddhartha Equity Fund
Fund Manager & Depository: Siddhartha Capital Limited

Statement of Financial Position
As at Ashadh 31, 2081 (July 15, 2024)

ASSETS	Schedule	Current Period NPR	Previous Period NPR
Cash & Cash Equivalents	1	125,580,315	191,752,991
Other Financial Assets	2	29,513,187	4,445,867
Financial Assets at Fair Value through Profit/Loss	3	1,311,917,386	1,204,684,682
Financial Assets at Amortized Cost	4	84,492,000	190,492,000
Total Assets		1,551,502,889	1,591,375,540


EQUITY AND LIABILITIES	Schedule	Current Period NPR	Previous Period NPR
Liabilities			
Current Liabilities	5	8,571,936	11,818,349
Total Liabilities		8,571,936	11,818,349
Equity			
Unit Holder's Capital	6	1,500,000,000	1,500,000,000
Reserves and Surplus	7	42,930,953	79,557,191
Total Equity		1,542,930,953	1,579,557,191
Total Capital & Liabilities		1,551,502,889	1,591,375,540
NAV Per Unit		10.29	10.53


Significant Accounting Policies	12
Notes to Accounts	13

Schedules 1 to 13 form Integral part of Financial Statements

On Behalf of Siddhartha Capital Limited
(Fund Management Company)



Rupesh Raut
Head, Finance & Operations


Mukti Nath Subedi
Chief Operating Officer


Sandeep Karki
Chief Executive Officer


Rahul Agrawal
Director


Sher Bahadur Buchha Thokri
Director


Mohit Kedia
Chairman


Rishi Raj Gautam
Independent Director


Kiran Thapa
Independent Director



As per our attached report of even date
On Behalf of P. & B. Associates,
Chartered Accountants


Pradip Pudasaini
Partner



Date: August 18, 2024
Place: Kathmandu, Nepal

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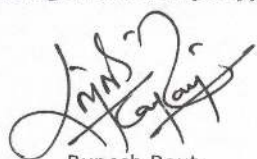
Siddhartha Equity Fund
Fund Manager & Depository: Siddhartha Capital Limited

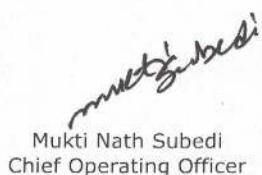
Statement of Profit or Loss
For the period from Shrawan 1, 2080 to Ashadh 31, 2081

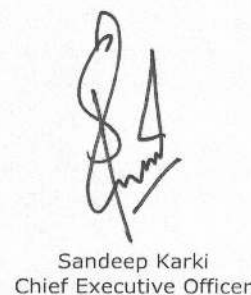
Particular	Schedule	Current Period NPR	Previous Period NPR
1. Income		73,722,686	87,359,118
1.1 Realised Income	8	73,707,621	87,201,173
1.2 Unrealised Income	9	15,066	157,945
2. Expenses		26,487,321	27,566,090
2.1 Annual Regular Expenses	10	26,487,321	27,566,090
Realised Profit / (Loss)		47,235,365	59,793,028
Net Unrealised Gain/(Loss) from Financial Assets Held at Fair Value through Profit or Loss (FVTPL)	11	(8,861,603)	16,423,247
Net Profit/ (Loss) for the period		38,373,762	76,216,275

Schedules 1 to 13 form Integral part of Financial Statements

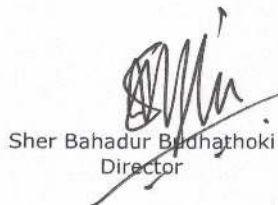
On Behalf of Siddhartha Capital Limited
(Fund Management Company)

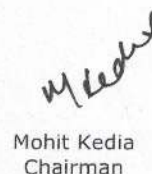

Rupesh Raut
Head, Finance & Operations


Mukti Nath Subedi
Chief Operating Officer


Sandeep Karki
Chief Executive Officer


Rahul Agrawal
Director


Sher Bahadur Bhandhokhi
Director


Mohit Kedia
Chairman


Rishi Raj Gautam
Independent Director

As per our attached report of even date
On Behalf of P. & B. Associates,
Chartered Accountants


Kiran Thapa
Independent Director




Pradip Pudasaini,
Partner



Date: August 18, 2024
Place: Kathmandu, Nepal

Siddhartha Mutual Fund
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Siddhartha Equity Fund
Fund Manager & Depository: Siddhartha Capital Limited

Statement of Cash Flow
For the period from Shrawan 1, 2080 to Ashadh 31, 2081

Particulars	Current Period NPR	Previous Period NPR
A. Cash Flows From Operating Activities	(97,172,676)	178,077,179
1. Cash Receipts	73,722,686	87,359,118
1.1 Interest Income from Financial Asset at Amortized Cost	17,539,743	24,065,560
1.2 Dividend Income from Financial Assets at FVTPL	9,938,077	11,415,104
1.3 Unrealised Income	15,066	157,945
1.4 Interest Income from Financial Asset at FVTPL	46,210,049	51,715,243
1.5 Other Income	19,751	5,267
2. Cash Payments	26,487,321	27,566,090
2.2 Annual Regular Expenses	26,487,321	27,566,090
Cash Flows before Changes in Working Capital	47,235,365	59,793,028
(Increase)/Decrease in Current Assets & Securities	(141,161,628)	114,346,308
Increase/(Decrease) in Current Liabilities	(3,246,413)	3,937,843
B. Cash Flows From Investing Activities	105,999,999	2,500,000
1. (Increase)/Decrease in Investments	105,999,999	2,500,000
C. Cash Flows from Financing Activities	(75,000,000)	(135,000,000)
1. Increase/(Decrease) in Unit Holder's Capital	-	-
2. Dividend Paid	(75,000,000)	(135,000,000)
D. Income/Expenses from changes in exchange rate on Cash and Bank Balances	-	-
E. Net Cash Flow For The Year from all activities (A+B+C+D)	(66,172,677)	45,577,179
F. Opening Cash and Bank Balance	191,752,991	146,175,813
G. Closing Cash and Bank Balance	125,580,315	191,752,991

On Behalf of Siddhartha Capital Limited
(Fund Management Company)


Rupesh Raut
Head, Finance & Operations


Mukti Nath Subedi
Chief Operating Officer


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 **Siddhartha Capital Limited**
Investing happiness


Pradip Pudasaini,
Partner



Date: August 18, 2024
Place: Kathmandu, Nepal

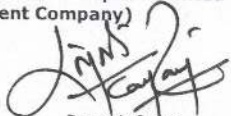
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Statement of Change in Unit Holder's Equity
For the period from Shrawan 1, 2080 to Ashadh 31, 2081

Particulars	Unit Holder's Capital NPR	Realized Profit NPR	Unrealized Profit NPR	Total NPR
Balance as on Shrawan 1, 2079	1,500,000,000	277,962,176	(139,621,261)	1,638,340,916
Adjustments	-	-	-	-
Adjusted balance as on Shrawan 1, 2079	1,500,000,000	277,962,176	(139,621,261)	1,638,340,916
Net Profit (Loss) During the year	-	59,635,083	16,581,192	76,216,275
Issue of Unit Capital	-	-	-	-
Amount transferred to general Reserve	-	-	-	-
Dividend Paid of Last Year	-	(135,000,000)	-	(135,000,000)
Capital Reserve Fund	-	-	-	-
Unit Advance	-	-	-	-
Balance as at Asadh 31, 2080	1,500,000,000	202,597,260	(123,040,069)	1,579,557,191
Balance as on Shrawan 1, 2080	1,500,000,000	202,597,260	(123,040,069)	1,579,557,191
Adjustments	-	491,265	(491,265)	-
Adjusted balance as on Shrawan 1, 2080	1,500,000,000	203,088,525	(123,531,334)	1,579,557,191
Net Profit (Loss) During the year	-	47,235,365	(8,861,603)	38,373,762
Issue of Unit Capital	-	-	-	-
Amount transferred to general Reserve	-	-	-	-
Dividend Paid of Last Year	-	-	-	-
Capital Reserve Fund	-	(75,000,000)	-	(75,000,000)
Unit Advance	-	-	-	-
Balance as at Asadh 31, 2081	1,500,000,000	175,323,890	(132,392,937)	1,542,930,953

On Behalf of Siddhartha Capital Limited
(Fund Management Company)

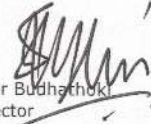

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Director



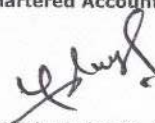

Sher Bahadur Budhathoki
Director

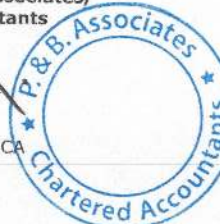

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