

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

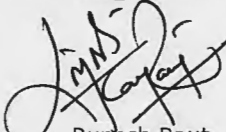
**Siddhartha Investment Growth Scheme 3**  
Fund Manager & Depository: Siddhartha Capital Limited


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

ASSETS	Schedule	Current Period NPR	Previous Period NPR
Cash & Cash Equivalents	1	73,797,222	344,360,828
Other Financial Assets	2	59,242,908	225,625
Financial Assets at Fair Value through Profit or Loss	3	694,730,087	382,529,231
Financial Assets at Amortized Cost	4	79,015,800	107,060,000
<b>Total Assets</b>		<b>906,786,017</b>	<b>834,175,684</b>
EQUITY AND LIABILITIES	Schedule	Current Period NPR	Previous Period NPR
<b>Liabilities</b>			
Current Liabilities	5	3,971,555	3,192,980
<b>Total Liabilities</b>		<b>3,971,555</b>	<b>3,192,980</b>
<b>Equity</b>			
Unit Holder's Capital	6	805,800,000	805,800,000
Reserves and Surplus	7	97,014,462	25,182,704
<b>Total Equity</b>		<b>902,814,462</b>	<b>830,982,704</b>
<b>Total Capital &amp; Liabilities</b>		<b>906,786,017</b>	<b>834,175,684</b>
<b>NAV Per Unit</b>		<b>11.20</b>	<b>10.31</b>
Significant Accounting Policies	10		
Notes to Accounts	11		

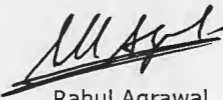
Schedules 1 to 11 form Integral part of Financial Statements

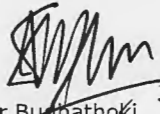
**On Behalf of Siddhartha Capital Limited**  
(Fund Management Company)

  
Rupesh Raut  
Head, Finance & Operations

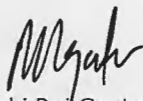
  
Mukti Nath Subedi  
Chief Operating Officer

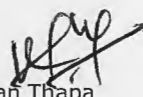
  
Sandeep Karki  
Chief Executive Officer

  
Rahul Agrawal  
Director

  
Sher Bahadur Bujnathoki  
Director

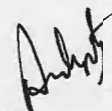
  
Mohit Kedia  
Chairman


  
Rishi Raj Gautam  
Independent Director

  
Kiran Thapa  
Independent Director

 **Siddhartha Capital Limited**  
Investing happiness

As per our attached report of even date  
**On Behalf of S.A.R. Associates,**  
Chartered Accountants

  
Aman Uprety  
Partner



Date: August 18, 2024  
Place: Kathmandu, Nepal

**Siddhartha Mutual Fund**  
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**Siddhartha Investment Growth Scheme 3**  
Fund Manager & Depository: Siddhartha Capital Limited


**Statement of Profit or Loss**  
For the period ended Ashadh 31, 2081 (July 15, 2024)


Particular	Schedule	Current Period NPR	Previous Period NPR
<b>Income</b>			
<b>Realised Income</b>			
Interest Income from Financial Asset at Amortized Cost		14,440,753	4,546,405
Dividend Income from Financial Assets at Fair value through Profit or Loss		5,672,512	1,280
Net Gain/(Loss) from Financial Assets at Fair value through Profit or Loss		55,703,686	509,216
Underwriting Fee		329,881	-
Other Income		18,513	405
<b>Total Realised Income</b>		<b>76,165,345</b>	<b>5,057,306</b>
<b>Expenses</b>			
Pre-Operating Expenses	8	-	4,227,954
Fund Management Fee		12,511,466	2,611,455
Fund Depository Fee		1,668,195	348,194
Fund Supervisor Fee		492,695	107,764
NEPSE Listing Fee		50,000	50,000
Reporting Expenses		151,283	48,915
Scheme Audit Fee		84,750	84,750
Other Expenses		7,822	5,717
QII License Fee		10,000	-
AMC of Software-NEPSE (QII)		10,000	-
Credit Rating Expenses		84,672	-
PCS Software Annual Charge		135,600	-
<b>Total Expenses</b>		<b>15,206,484</b>	<b>7,484,749</b>
<b>Realised Profit/(Loss)</b>		<b>60,958,861</b>	<b>(2,427,443)</b>
<b>Unrealised Income</b>			
Net Unrealised Gain/(Loss) from Financial Assets Held at Fair Value through Profit or Loss	9	10,872,897	27,610,147
<b>Net Profit/ (Loss)</b>		<b>71,831,758</b>	<b>25,182,704</b>


Schedules 1 to 11 form Integral part of Financial Statements

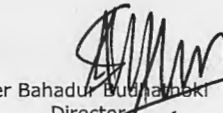
**On Behalf of Siddhartha Capital Limited**  
(Fund Management Company)

  
Rupesh Raut  
Head, Finance & Operations

  
Mukti Nath Subedi  
Chief Operating Officer

  
Sandeep Karki  
Chief Executive Officer

  
Rahul Agrawal  
Director

  
Sher Bahadur Buthakoti  
Director

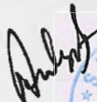
  
Mohit Kedia  
Chairman

  
Rishi Raj Gautam  
Independent Director

  
Kiran Thapa  
Independent Director



As per our attached report of even date  
**On Behalf of S.A.R. Associates,**  
Chartered Accountants

  
Aman Uprety  
Partner



Date: August 18, 2024  
Place: Kathmandu, Nepal

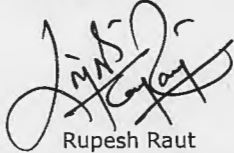
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**Siddhartha Investment Growth Scheme 3**  
Fund Manager & Depository: Siddhartha Capital Limited

**Statement of Cash Flow**  
For the period ended Ashadh 31, 2081 (July 15, 2024)

Particulars	Current Period NPR	Previous Period NPR
<b>Cash Flows From Operating Activities</b>		
<b>Profit/(Loss) for the period</b>	<b>71,831,758</b>	<b>25,182,704</b>
<b>Adjustments:</b>		
Unrealised (gain)/loss on financial assets held for trading purposes	(10,872,897)	(27,610,147)
<b>Cash Flows before Changes in Working Capital</b>	<b>60,958,861</b>	<b>(2,427,443)</b>
(Increase)/Decrease in Other Financial Assets	(59,017,282)	(225,625)
(Increase)/Decrease in Investment in Securities Held for Trading	(301,327,959)	(354,919,084)
(Increase)/Decrease in Investment in Fixed Deposits	29,544,200	(100,000,000)
Increase/(Decrease) in Current Liabilities	778,575	3,192,980
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(269,063,606)</b>	<b>(454,379,172)</b>
<b>Cash Flows From Investing Activities</b>		
(Increase)/Decrease in Investment in Bond & Debentures	(1,500,000)	(7,060,000)
<b>Net Cash Flow from Financing Activities (B)</b>	<b>(1,500,000)</b>	<b>(7,060,000)</b>
<b>Cash Flows from Financing Activities</b>		
Increase/(Decrease) in Unit Holder's Capital	-	805,800,000
<b>Net Cash Flow from Investing Activities (C)</b>	<b>-</b>	<b>805,800,000</b>
<b>Net Cash Flow For The Year from all activities (A+B+C)</b>	<b>(270,563,606)</b>	<b>344,360,828</b>
<b>Opening Cash and Cash Equivalents</b>	<b>344,360,828</b>	<b>-</b>
<b>Closing Cash and Cash Equivalents</b>	<b>73,797,222</b>	<b>344,360,828</b>

On Behalf of Siddhartha Capital Limited  
(Fund Management Company)



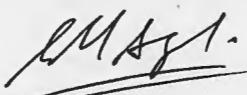
Rupesh Raut  
Head, Finance & Operations



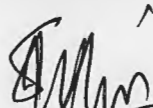
Mukti Nath Subedi  
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Sandeep Karki  
Chief Executive Officer



Rahul Agrawal  
Director



Sher Bahadur Budhathoki  
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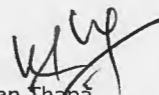


Mohit Kedia  
Chairman



Rishi Raj Gautam  
Independent Director

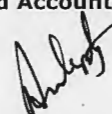
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Kiran Thapa  
Independent Director



**Siddhartha**  
Capital Limited  
Investing happiness



Aman Uprety  
Partner

Date: August 18, 2024  
Place: Kathmandu, Nepal



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**Siddhartha Investment Growth Scheme 3**  
Fund Manager & Depository: Siddhartha Capital Limited

**Statement of Change in Unit Holder's Equity**  
For the period ended Ashadh 31, 2081 (July 15, 2024)

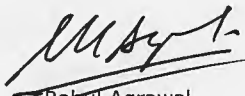
Particulars	Unit Holder's Capital NPR	Realized Profit NPR	Unrealized Profit NPR	Total NPR
<b>Balance as on Baisakh 17, 2080</b>	-	-	-	-
Adjustments	-	-	-	-
<b>Adjusted balance as on Baisakh 17, 2080</b>	-	-	-	-
Net Profit (Loss) During the year	-	(2,427,443)	27,610,147	25,182,704
Issue of Unit Capital	805,800,000	-	-	805,800,000
Amount transferred to general Reserve	-	-	-	-
Dividend Paid	-	-	-	-
Capital Reserve Fund	-	-	-	-
<b>Balance as at Asadh 31, 2080</b>	<b>805,800,000</b>	<b>(2,427,443)</b>	<b>27,610,147</b>	<b>830,982,704</b>
<b>Balance as on Shrawan 1, 2080</b>	<b>805,800,000</b>	<b>(2,427,443)</b>	<b>27,610,147</b>	<b>830,982,704</b>
Adjustments	-	-	-	-
<b>Adjusted balance as on Shrawan 1, 2080</b>	<b>805,800,000</b>	<b>(2,427,443)</b>	<b>27,610,147</b>	<b>830,982,704</b>
Net Profit (Loss) During the year	-	60,958,861	10,872,897	71,831,758
Issue of Unit Capital	-	-	-	-
Amount transferred to general Reserve	-	-	-	-
Dividend Paid	-	-	-	-
Capital Reserve Fund	-	-	-	-
<b>Balance as at Asadh 31, 2081</b>	<b>805,800,000</b>	<b>58,531,418</b>	<b>38,483,044</b>	<b>902,814,462</b>

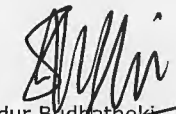
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