

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

Siddhartha Systematic Investment Scheme
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	59,337,453	67,924,683
Other Financial Assets	2	11,758,423	788,406
Financial Assets at Fair Value through Profit/Loss	3	692,461,731	281,475,988
Financial Assets at Amortized Cost	4	92,563,694	60,958,000
Total Assets		856,121,301	411,147,077

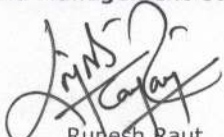
EQUITY AND LIABILITIES	Schedule	Current Period NPR	Previous Period NPR
Liabilities			
Current Liabilities	5	4,147,314	2,504,453
Total Liabilities		4,147,314	2,504,453
Equity			
Unit Holder's Capital	6	877,114,133	454,151,395
Reserves and Surplus	7	(25,140,146)	(45,508,771)
Total Equity		851,973,987	408,642,624
Total Capital & Liabilities		856,121,301	411,147,077

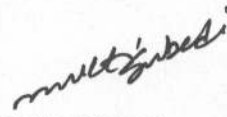
Total Issued Unit		87,711,413.32	45,415,139.53
NAV Per Unit		9.71	9.00

Significant Accounting Policies	12
Notes to Accounts	13

Schedules 1 to 13 form Integral part of Financial Statements

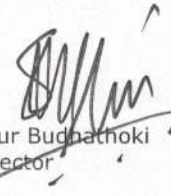
On Behalf of Siddhartha Capital Limited
(Fund Management Company)


Rupesh Raut
Head, Finance & Operations



Mukti Nath Subedi
Chief Operating Officer


Sandeep Karki
Chief Executive Officer


Rahul Agrawal
Director


Sher Bahadur Budhathoki
Director


Mohit Kedia
Chairman


Rishi Raj Gautam
Independent Director

 **Siddhartha Capital Limited**
Investing happiness

As per our attached report of even date
On Behalf of P.J.P.N. & Co.,
Chartered Accountants


Kiran Thapa
Independent Director


Nirdesh Shrestha, FCA
Partner



Date: August 18, 2024
Place: Kathmandu, Nepal

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Siddhartha Systematic Investment Scheme
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		36,492,745	23,017,468
1.1 Realised Income	8	36,484,403	23,017,468
1.2 Unrealised Income	9	8,342	-
2. Expenses		11,214,026	5,115,014
2.1 Annual Regular Expenses	10	11,214,026	5,115,014
Realised Profit / (Loss)		25,278,719	17,902,454
Net Unrealised Gain/(Loss) from Financial Assets Held at Fair Value through Profit or Loss (FVTPL)	11	37,233,856	18,837,561
Net Profit/ (Loss)		62,512,575	36,740,015

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 Budhatheki
Director


Mohit Kedia
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Rishi Raj Gautam
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Independent Director

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Niradesh Shrestha, FCA
Partner



Date: August 18, 2024
Place: Kathmandu, Nepal

Siddhartha Mutual Fund
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Siddhartha Systematic Investment Scheme
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	(357,800,324)	(110,025,085)
1. Cash Receipts	36,492,745	23,017,468
1.1 Interest Income from Financial Asset at Amortized Cost	9,454,909	6,400,187
1.2 Dividend Income from Financial Assets at FVTPL	3,441,228	1,257,333
1.3 Unrealised Income	8,342	-
1.4 Interest Income from Financial Asset at FVTPL	23,083,262	15,179,141
1.5 Other Income	14,564	3,852
1.6 Exit Load Income	490,440	176,954
2. Cash Payments	11,214,026	5,115,014
2.1 Annual Regular Expenses	11,214,026	5,115,014
Cash Flows before Changes in Working Capital	25,278,719	17,902,454
(Increase)/Decrease in Current Assets & Securities	(384,721,904)	(129,429,245)
Increase/(Decrease) in Current Liabilities	1,642,861	1,501,706
B. Cash Flows From Investing Activities	(31,605,694)	(58,815,000)
1. (Increase)/Decrease in Investments	(31,605,694)	(58,815,000)
C. Cash Flows from Financing Activities	380,818,788	180,383,444
1. Increase/(Decrease) in Unit Holder's Capital	422,962,738	217,191,361
2. Increase/(Decrease) in Unit Capital Reserve	(42,143,950)	(36,807,917)
2. Dividend Paid	-	-
D. Income/Expenses from changes in exchange rate on Cash and Bank	-	-
E. Net Cash Flow For The Year from all activities (A+B+C+D)	(8,587,230)	11,543,359
F. Opening Cash and Bank Balance	67,924,683	56,381,324
G. Closing Cash and Bank Balance	59,337,453	67,924,683


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 Bhandari
Director


Mohit Kedia
Chairman


Rishi Raj Gautam
Independent Director


Kiran Thapa
Independent Director

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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	Unit Capital Reserve NPR	Realized Profit NPR	Unrealized Profit NPR	Total NPR
Balance as at Shrawan 1, 2079	236,960,034	(5,137,833)	3,746,316	(44,049,352)	191,519,165
Adjustment	-	-	-	-	-
Adjusted Balance as at Shrawan 1, 2079	236,960,034	(5,137,833)	3,746,316	(44,049,352)	191,519,165
Issue of Unit Capital	217,191,361	-	-	-	217,191,361
Dividend Paid during the year	-	-	-	-	-
Net Profit/(Loss) During the year	-	-	17,902,454	18,837,561	36,740,015
Dividend Paid of Last Year	-	-	-	-	-
Unit Capital Reserve Fund	-	(36,807,917)	-	-	(36,807,917)
Unit Advance	-	-	-	-	-
Balance as at Ashadh 31, 2080	454,151,395	(41,945,751)	21,648,770	(25,211,791)	408,642,624
Balance as at Shrawan 1, 2080	454,151,395	(41,945,751)	21,648,770	(25,211,791)	408,642,624
Adjustment	-	-	-	-	-
Adjusted Balance as at Shrawan 1, 2080	454,151,395	(41,945,751)	21,648,770	(25,211,791)	408,642,624
Issue of Unit Capital	422,962,738	-	-	-	422,962,738
Dividend Paid during the year	-	-	-	-	-
Net Profit/(Loss) During the year	-	-	25,278,719	37,233,856	62,512,575
Dividend Paid of Last Year	-	-	-	-	-
Unit Capital Reserve Fund	-	(42,143,950)	-	-	(42,143,950)
Unit Advance	-	-	-	-	-
Balance as at Ashadh 31, 2081	877,114,133	(84,089,701)	46,927,489	12,022,065	851,973,987


On Behalf of Siddhartha Capital Limited
(Fund Management Company)

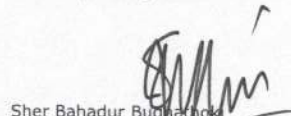

Rakesh Raut
Head, Finance & Operations

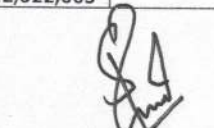

Rahul Agrawal
Director

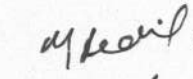

Rishi Raj Gautam
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