

Siddhartha Investment Growth Scheme 2
Fund Manager & Depository: Siddhartha Capital Limited

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

ASSETS	Schedules	As at Ashad 31, 2081 (July 15, 2024) NPR	As at Ashad 31, 2080 (July 16, 2023) NPR
Cash & Cash Equivalents	1	104,104,787	177,674,681
Other Financial Assets	2	54,148,000	545,156
Financial Assets at Fair Value through Profit/Loss	3	1,047,558,712	998,067,473
Financial Assets at Amortized Cost	4	45,926,993	115,946,143
Total Assets		1,251,738,492	1,292,233,454

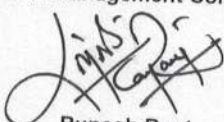
CAPITAL AND LIABILITIES	Schedules	As at Ashad 31, 2081 (July 15, 2024) NPR	As at Ashad 31, 2080 (July 16, 2023) NPR
Liabilities			
Current Liabilities	5	5,411,973	8,858,848
Total Liabilities		5,411,973	8,858,848
Capital			
Unit Holder's Capital	6	1,200,000,000	1,200,000,000
Reserves and Surplus	7	46,326,519	83,374,606
Total Capital		1,246,326,519	1,283,374,606
Total Capital & Liabilities		1,251,738,492	1,292,233,454
NAV Per Unit		10.39	10.69


Significant Accounting Policies
Notes to Accounts


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Schedules 1 to 13 form Integral part of Financial Statements

On Behalf of Siddhartha Capital Limited
(Fund Management Company)

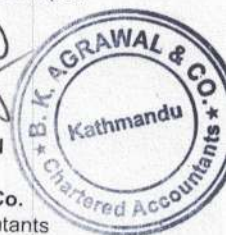

Rupesh Raut
Head, Finance & Operations



Mukti Nath Subedi
Chief Operating Officer


Sandeep Karki
Chief Executive Officer

As per our attached report
of even date

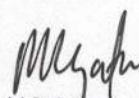

CA. Dipesh Aryal
Partner
B.K. Agrawal & Co.
Chartered Accountants

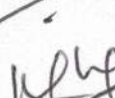



Rahul Agrawal
Director


Sher Bahadur Budhathoki
Director


Mohit Kedia
Chairman


Rishi Raj Gautam
Independent Director


Kiran Thapa
Independent Director



Siddhartha
Capital Limited
Investing happiness

Date: August 18, 2024
Place: Kathmandu, Nepal

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

Siddhartha Investment Growth Scheme 2
Fund Manager & Depository: Siddhartha Capital Limited

Statement of Profit or Loss
For the year ended Ashad 31, 2081 (July 15, 2024)

Particular	Schedules	Year ended Ashad 31, 2081 (July 15, 2024) NPR	Year ended Ashad 31, 2080 (July 16, 2023) NPR
1. Income			
1.1 Realised Income	8	58,383,020	70,727,025
1.2 Unrealised Income	9	58,383,020	70,716,066
		-	10,959
2. Expenses			
2.1 Annual Regular Expenses	10	21,387,693	22,267,909
		21,387,693	22,267,909
Realised Profit/(Loss)		36,995,327	48,459,116
Net Unrealised Gain/(Loss) from Financial Assets Held at Fair Value through Profit or Loss (FVTPL)	11	3,956,586	33,075,049
Net Profit/(Loss) for the Year		40,951,913	81,534,165

Significant Accounting Policies

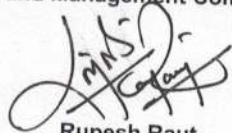
Notes to Accounts

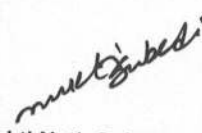
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Schedules 1 to 13 form Integral part of Financial Statements

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

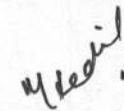
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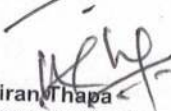



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Independent Director



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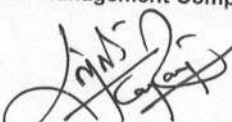
Date: August 18, 2024
Place: Kathmandu, Nepal


Siddhartha Investment Growth Scheme 2
Fund Manager & Depository: Siddhartha Capital Limited


Statement of Cash Flows
For the year ended Ashad 31, 2081 (July 15, 2024)

Particulars	Year ended Ashad 31, 2081 (July 15, 2024) NPR	Year ended Ashad 31, 2080 (July 16, 2023) NPR
A. Cash Flows From Operating Activities		
1. Cash Receipts	(65,589,042)	135,312,521
1.1 Interest Income from Financial Asset at Amortized Cost	58,383,020	70,727,025
1.2 Dividend Income from Financial Assets at FVTPL	11,233,590	16,396,577
1.3 Unrealised Income	7,682,085	7,866,721
1.4 Interest Income from Financial Asset at FVTPL	-	10,959
1.5 Other Income	39,440,727	46,452,768
2. Cash Payments	26,618	-
2.2 Annual Regular Expenses	21,387,693	22,267,909
Cash Flows before Changes in Working Capital	21,387,693	22,267,909
(Increase)/Decrease in Current Assets & Securities	36,995,327	48,459,116
Increase/(Decrease) in Current Liabilities	(99,137,494)	84,412,480
B. Cash Flows From Investing Activities	(3,446,875)	2,440,925
1. (Increase)/Decrease in Investments	70,019,148	29,500,000
C. Cash Flows from Financing Activities	70,019,148	29,500,000
1. Increase/(Decrease) in Unit Holder's Capital	(78,000,000)	(120,000,000)
2. Dividend Paid	-	-
D. Income/Expenses from changes in exchange rate on Cash and Bank Balances	(78,000,000)	(120,000,000)
E. Prior period adjustment: Bond Interest	-	-
F. Net Cash Flow For The Year from all activities (A+B+C+D)	-	-
G. Opening Cash and Bank Balance	(73,569,894)	44,812,521
H. Closing Cash and Bank Balance	177,674,681	132,862,160
	104,104,787	177,674,681

On Behalf of Siddhartha Capital Limited
(Fund Management Company)

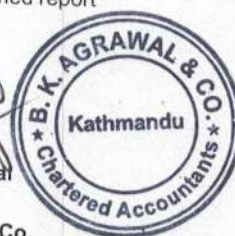

Rupesh Raut
Head, Finance & Operations


Mukti Nath Subedi
Chief Operating Officer



Sandeep Karki
Chief Executive Officer

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Partner
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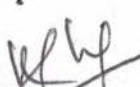



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Sher Bahadur Budhatok
Director


Mohit Kedia
Chairman


Rishi Raj Gautam
Independent Director


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 **Siddhartha Capital Limited**
Investing happiness

Date: August 18, 2024
Place: Kathmandu, Nepal

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

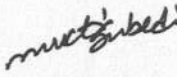
Siddhartha Investment Growth Scheme 2
Fund Manager & Depository: Siddhartha Capital Limited


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

Particulars	Unit Holder's Capital NPR	Realized Profit NPR	Unrealized Profit NPR	Total NPR
Balance as on Shrawan 1, 2079				
Adjustments	1,200,000,000	243,554,651	(121,714,210)	1,321,840,441
Adjusted balance as on Shrawan 1, 2079 (July 17, 2022)	-	-	-	-
Net Profit (Loss) During the year	1,200,000,000	243,554,651	(121,714,210)	1,321,840,441
Issue of Unit Capital	-	48,459,116	33,075,049	81,534,165
Amount transferred to general Reserve	-	-	-	-
Dividend Paid of Last Year	-	-	-	-
Capital Reserve Fund	-	(120,000,000)	-	(120,000,000)
Unit Advance	-	-	-	-
Balance as at Ashad 31, 2080 (July 16, 2023)	1,200,000,000	172,013,767	(88,639,161)	1,283,374,606
Balance as on Shrawan 1, 2080 (July 17, 2023)	1,200,000,000	172,013,767	(88,639,161)	1,283,374,606
Adjustments	-	-	-	-
Adjusted balance as on Shrawan 1, 2080 (July 17, 2023)	1,200,000,000	172,013,767	(88,639,161)	1,283,374,606
Net Profit (Loss) During the year	-	36,995,327	3,956,586	40,951,913
Issue of Unit Capital	-	-	-	-
Amount transferred to general Reserve	-	-	-	-
Dividend Paid of Last Year	-	-	-	-
Capital Reserve Fund	-	(78,000,000)	-	(78,000,000)
Unit Advance	-	-	-	-
Balance as at Ashad 31, 2081 (July 15, 2024)	1,200,000,000	131,009,094	(84,682,575)	1,246,326,519

On Behalf of Siddhartha Capital Limited
(Fund Management Company)


Rupesh Raut
Head, Finance & Operations


Mukti Nath Subedi
Chief Operating Officer

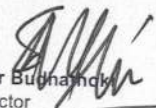

Sandeep Karki
Chief Executive Officer

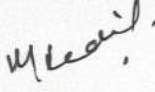
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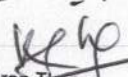



Rahul Agrawal
Director


Sher Bahadur Bhandari
Director


Mohit Kedia
Chairman


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Independent Director


Kiran Thapa
Independent Director



Date: August 18, 2024
Place: Kathmandu, Nepal